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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.4682 OF 2024

S.M.Wairkar
Through its proprietor .. Petitioner
Versus
Union of India .. Respondent

Mr. Anil Balani a/w Mr. Jas Sanghavi i/b PDS Legal for the petitioner.
Mr. Karan Adik a/w Sangeeta Yadav for respondent.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.
DATE : 27 November 2024

PC.:-

1. Heard learned counsel for the parties.
2. We are not inclined to interfere with the impugned Order-in-Original dated 27 January 2023 given the decision of the Hon'ble Supreme Court order dated 7 November 2024 in Review Petition No.400 of 2021 in the case of '***Commissioner of Customs Vs. Canon India Private Limited***' (Civil Appeal No.1827 of 2018). However, consistent with the Hon'ble Supreme Court's decision, we grant the petitioner 8 weeks time (from the date of uploading of the present order) to file appeal against the Order-in-Original dated 27 January 2023. If such an appeal is filed within 8 weeks, the Appellate Authority to consider the appeal on merit without adverting the issue of limitation.
3. Mr. Balani, however states that the relief prayed in prayer clause (a) is not being press at this stage.
4. Accordingly, for the above reasons, and by following the Hon'ble Supreme Court order dated 7 November 2024 and the order

made by us in similar cases, we decline to interfere in the Order-in-Original but relegate the petitioner to alternate remedy of appeal.

5. All the contentions of all parties, except those concluded by the Hon'ble Supreme Court in its decision dated 7 November 2024 are kept open.

6. This petition is disposed of in the above terms without any order for costs. Interim order, if any, stands vacated. Interim applications, if any, do not survive and are disposed of.

7. All concerned to act upon the authenticated copy of this order.

(Jitendra Jain, J.)

(M. S. Sonak, J.)