



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.3404 OF 2024**

Smith & Nephew Healthcare Pvt. Ltd.	...Petitioner
Vs.	
The Commissioner of Customs (Import)	...Respondent

Mr. Rohan Shah, Senior Advocate a/w Ms. Surabhi, Ms. Ankita Vashistha, Mr. Shivam Garg and Ms. Mansi Chheda i/b. Cyril Amarchand Mangaldas for Petitioner.
Mr. Karan Adik a/w Mr. Harshad Shingnapurkar for Respondent.

**CORAM : K. R. SHRIRAM &
JITENDRA JAIN, JJ.**

DATED : 10th SEPTEMBER 2024

P.C.:

1. After the petition was heard, keeping open the rights and contentions of the parties, the following order is passed:-

- (a) Petitioner would file an appeal challenging Order-in-Original within four weeks from today.
- (b) If the appeal is so filed within four weeks from today, the delay, if any, in filing appeal shall be considered to have been condoned.
- (c) In view of the recurring nature of this issue, the Tribunal is requested to dispose the appeal as early as possible preferably on or before 31st December 2024.

2. Since the goods are not prohibited and issue relates only to the classification of the goods and Petitioner has been importing and clearing the goods under classification 9021 since 2012, we direct Department to allow the clearance of Bill of Entry No.3168173 dated 23rd April 2024 under provisional assessment within two weeks from today. If any other bill of entry is pending and for future imports, subject to examination, Respondent shall allow the clearance of those goods also under provisional assessment subject to usual terms and conditions and in accordance with law.

3. All rights and contentions of the parties are kept open.

4. Petition disposed.

[JITENDRA JAIN, J.]

[K. R. SHRIRAM, J.]