



Suzana

**IN THE HIGH COURT OF BOMBAY AT GOA**  
**WRIT PETITION NO.188 OF 2025**

**RAJESH TATIA**

... PETITIONER

Versus

**UNION OF INDIA THR. THE SECRETARY  
AND 2 ORS**

... RESPONDENTS

Ms Lalita Phadke, Advocate with Mr D. A. Bhalerao and Ms Marilyn Alvares, Advocates for the Petitioner.

Ms Asha Desai, Senior Standing Counsel for the Respondents.

**CORAM:- BHARATI DANGRE &  
ASHISH S. CHAVAN, JJ.**

**DATED :- 6th October, 2025**

P.C.

1. The Petition is filed being aggrieved by the order passed by the CESTAT, Mumbai, on 20.08.2024 in form of Final Order No.FO/C/A/86328-86329/2022-CU[DB] dated 2022-12-19. The copy forwarded to the Appellant, M/s. Himachal Futuristic Communication Ltd clearly note as below: "I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962." and it bear the signature of the Deputy/Asstt. Registrar (CUSTOMS Appeal Branch).

2. The copy of the order passed by the CESTAT in Custom Appeal No.1007 of 2007 arising out of Order in Original, dated 30.07.2007

passed by the Commissioner of Customs, Central Excise and Service Tax, Panaji-Goa, reflecting the date of hearing as 19.12.2022 and date of decision as 19.12.2022, but apparently from the forwarding communication received by the Petitioner, the judgment is pronounced on 28.08.2024 i.e. after a period of two years and Ms Desai, learned Standing Counsel representing the Authority do not dispute this position that the judgment is delivered belatedly.

3. In the wake of this undisputed position, when there is a huge delay in passing of the order by the CESTAT and though it is specifically contended by the learned Counsel for the Petitioner that the relevant point has not been taken into consideration, without going into the same, merely on the ground of delay, we are constrained to quash the impugned order and remand the matter back to the Tribunal for its fresh consideration. Needless to state that by taking into consideration all the points raised in the Appeal, the arguments to be advanced, and we expect the decision to be taken forthwith.

Though Ms Asha Desai has raised a plea of an alternate remedy being applicable, in the wake of the decision of the Apex Court in the case of Whirlpool Corporation v/s.Registrar of Trade Marks, Mumbai & Ors., reported in 1998 8 SCC 1, we are not satisfied that this is a case where the Petitioner should be relegated to the alternate remedy, as we find the order being flawed on both grounds, firstly, on the ground of violation of principles of natural justice, and secondly, the

order is delivered belatedly.

In the wake of the aforesaid, the Writ Petition is allowed.

**ASHISH S. CHAVAN, J.**

**BHARATI DANGRE, J.**