

Chaitanya

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION**

**WRIT PETITION NO. 2873 OF 2024**

M/s. Saral Performance Fibres Ltd And Anr. ... Petitioners

*Versus*

Union of India,  
Through the Secretary, Ministry of Finance  
Dept. of Revenue And Ors. ... Respondents

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**Mr. Jash Gandhi** i/b Bulwark Solicitors, for Petitioners.

**Mr. Jitendra B. Mishra** a/w Mr. Ram Ochani, Mr. Ashutosh  
Mishra, Mr. Rupesh Dubey, for Respondents.

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**CORAM : M.S. Sonak &  
Advait M. Sethna, JJ.**

**DATED : 04 November 2025**

**PC:-**

1. Mr. Jash Gandhi, the learned counsel for the Petitioners, states that the Petitioners succeeded before the Gujarat High Court, which, by its Judgment and Order dated 01 April 2022, passed in R/Special Civil Application No. 10806 of 2021. He pointed out that by this Judgment and Order, the show cause notice issued to the Petitioners was quashed and set aside.

2. Mr. Gandhi further submitted that despite this success, the Respondents are not refunding the amounts due to the Petitioners on the ground of the pendency of Special Leave

Petition against the above Judgment and Order passed by the Gujarat High Court.

3. Mr. Mishra, on instructions states that the above referred Judgment and Order of the Gujarat High Court has already been set aside by the Hon'ble Supreme Court, because the same was based upon the Hon'ble Supreme Court's original decision in the case of **M/s. Canon India Pvt. Ltd. V/s. Commissioner of Customs**<sup>1</sup>. He pointed out that subsequently, the Hon'ble Supreme Court reviewed this decision and in terms of the review order, the Special Leave Petition instituted by the Respondents was allowed and the Judgment and Order of the Gujarat High Court upon which the Petitioners place reliance was set aside. He, however, seeks two days time to produce this order.

4. Accordingly, we post this matter on 07 November 2025, under the caption for Directions/Disposal.

(Advait M. Sethna, J)

(M.S. Sonak, J)

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<sup>1</sup> 2021 (3) TMI 384