

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 812 OF 2025

Dar Al Handasah Consultants
(Shair & Partners)

: Petitioner

Versus

The Union of India and ors.

: Respondents

Mr Prakash Shah, Senior Advocate a/w Mr. Jas Sanghavi i/by
PDS Legal, for the Petitioner.

Mr Ashutosh Mishra, for Respondent No.1 UOI.

Mr. Aditya R Deolekar, AGP for the Respondent-State.

Mr Ram Ochani a/w Mr. Suman Kumar Das for Respondent
No.1.

CORAM **M.S. Sonak &
Advait M. Sethna, JJ.**
DATED: **20 September 2025**

PC:-

1. Heard learned counsel for the parties.
2. Mr. Prakash Shah, the learned Senior Counsel for the Petitioner, submits that the Petitioner, upon de-bonding of imported and indigenous capital goods, has paid the following amounts to the Customs Authorities :- (a) Basic Custom Duty Rs.11,23,495/-; (b) Social Welfare Surcharge Rs.1,12,350/- and (c) IGST Rs.32,90,108/-.

3. Mr. Shah submits that the Petitioner, despite having paid the IGST to the extent of Rs.32,90,108/-, the State Authorities are once again insisting upon the Petitioner paying the IGST.

4. Mr. Shah states that the Commissioner of Customs (Respondent No.4) has filed an Affidavit in this Court and at pages 153 and 154 of this Affidavit, the Commissioner of Customs has stated the following:-

*“d. The Petitioner filed an application on 05.11.2018 to the Customs Authority for de-bonding of imported and indigenous capital goods. After considering all the documents submitted by the petitioner in this regard, the Deputy Commissioner of Customs, Pune had granted permission dated 25.02.2019 for de-bonding in terms of para 4(a)(i) of the Notification 52/2003-Customs dated 31.03.2003 read with relevant Customs and Central Excise Circulars and also under the Provisions of Chapter 6.15(b) of Foreign Trade Policy, 2015-20, and assessed payable duties on depreciated value on the those capital goods, the depreciated value was Rs. 1,85,92,193/-, wherein the payable customs duties comes to **Rs. 45,25,952/-** includes (BCD Rs. 11,23,495/-, SWS Rs. 1,12,350/- and IGST Rs. 32,90,108/-).”*

5. Mr Shah now submits that since the Customs Authorities have also admitted the position that the Petitioner has paid the IGST of Rs . 32,90,108/-, the impugned order warrants interference.

6. Mr Aditya Deolekar, the learned AGP appearing for the Respondent-State, states that this affidavit of the Customs Authorities has been served upon him just today. He,

therefore, states that he will place the affidavit before the State Authorities and seek appropriate instructions.

7. To enable Mr. Deolekar to do so, we post this matter on 30 September 2025.

(Advait M. Sethna, J)

(M.S. Sonak, J)