

Sayali

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

**SAYALI
DEEPAK
UPASANI**

Digitally signed by
SAYALI DEEPAK
UPASANI

Date: 2025.07.30
15:25:41 +0530

WRIT PETITION NO. 3830 OF 2025

Anu Products Ltd and Anr

...Petitioners

Versus

Union of India and Anr

...Respondents

**Ms. Chandni Tanna with Mr. Anupam Dighe, Mr. Prathamesh
Chavan thr. VC., i/b India Law Alliance, for Petitioner.
Ms. Ruju R. Thakkar with Ms. Kavita S., for Respondents.**

**CORAM: M.S. Sonak &
Jitendra Jain, JJ.**

DATED: 29 July 2025

ORDER:- (Per Jitendra Jain, J.)

1. This Petition challenges the Order in Original (O-I-O) dated 07 January 2025 passed pursuant to the order of remand by the Commissioner (Appeal) in the case of Mr. Rajesh Gupta.

2. In this case, the first O-I-O was passed on 23rd June 2022 against the Petitioner and other co-noticees whereby goods were confiscated and fines and penalties were imposed on various co-noticees. The O-I-O passed on 23 June 2022 was challenged by various co-noticees and the Petitioner by filing an Appeal to the Commissioner (Appeal). The Appellate Authority,

vide his order dated 07 January 2025, disposed of the Appeal filed by Mr. Rajesh Gupta, one of the co-noticee, and remanded the proceedings back to the adjudicating officer.

3. It is pertinent to note that the Petitioner's Appeal was pending before the Commissioner (Appeal) on the date when the above order was passed by the Appellate Authority and is pending even today. Pursuant to the remand order in the case of Mr. Rajesh Gupta, on 07 January 2025, a fresh O-I-O came to be passed which is challenged in the impugned proceedings. The impugned order in the operative part seeks to pass an order against the Petitioner as well, although the Petitioner's Appeal was pending before the Appellate Authority and the remand order was only in Appeal filed by one of the co-noticee Mr. Rajesh Gupta. It is this particular operative part of O-I-O dated 07 January 2025 passed against the Petitioner which is being challenged in this proceeding.

4. Ms. Ruju Thakkar, learned Counsel for the Respondents, on instructions, states that since the remand proceedings were only qua Mr. Rajesh Gupta, the order dated 07 January 2025 would not be applicable to the Petitioner. We accept the said statement. Since by this statement the grievance raised by the Petitioner in this proceeding gets resolved.

5. Ms. Thakkar places on record the written instructions received by her. The same is taken on record and marked as 'X' for identification.

6. Insofar as the Appeal of the Petitioner which is pending before the Appellate Authority is concerned, the said Authority is directed to dispose of the same in accordance with law and without being influenced by the O-I-O dated 07 January 2025 passed in the case of Mr. Rajesh Gupta.

7. In the above terms, the Petition is disposed of in the above terms.

8. No order as to costs.

(Jitendra Jain, J)

(M.S. Sonak, J)