IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 14931 OF 2025

Murli Rochaldas Kukreja ...Petitioner
Versus
Union Of India Throu.
The Sec. Ministry of Finance And Ors. ...Respondents

Mr. Murli R. Kukreja, Petitioner in person present.

Mr. Ram Ochani, for Respondent.

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

DATED : 1 December 2025

P.C.:-

1. Heard Mr. Murli Kukreja, Petitioner in person and Mr. Ochani, learned counsel for the Respondent.

2. The Petitioner challenges the Orders-in-Original dated 5 March 2023, 9 May 2024, 19 September 2025 and 13 August 2025 along with the orders made in Appeals against such orders.

3. The Petitioner argues that the Authorities have incorrectly classified the resistance wires, which he imports. He submits that the resistance wires should be classified after taking cognizance of the information supplied to him by the Bureau of Indian Standards (BIS) on 24 July 2020 (**Exh-G-**

page 85 of the paper book). He further relies on certain standards and charts dealing with the permissible variation between specified analysis and product analysis. Based on this, he submits that the classification which he proposes should have been accepted by the Customs Authorities.

4. Since the Petitioner appeared in person and had expressed certain health difficulties, we heard him. However, we are satisfied that, as against the orders in Appeal, the Petitioner has an alternate and efficacious remedy available before the CESTAT under the provisions of Section 129 of the Customs Act. Therefore, it would not be appropriate to bypass such statutory remedies and entertain this Petition.

5. Apart from submitting that the Petitioner's fundamental rights have been violated, there are no convincing grounds made out by the Petitioner to persuade us to deviate from the normal practice of exhaustion of alternate remedies provided under the statute. The issues the Petitioner now raises are best addressed by the Specialized Tribunals, such as the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), constituted under the Customs Act precisely for such purposes.

6. The Petitioner's contention that he has already instituted four Appeals is not a valid justification for not exhausting alternate remedies. The four Appeals that the Petitioner refers to were against the Orders-in-Original. Those appeals were dismissed, and the Petitioner now challenges the orders-in-appeal. As against these orders, the law provides a remedy to the CESTAT. It is only proper that the Petitioner approaches the Appellate Authority, i.e. the CESTAT, as provided under Section 129 of the Customs Act.

7. In the case of **Oberoi Construction Ltd. v. Union of India**[1], this Court has considered the law on exhaustion of alternate remedies. To a similar effect, the orders made by this Court in Writ Petition No.16140 of 2024, along with other companion petitions, wherein this Court was of the view that these are not extraordinary cases in which the Court should circumvent or short-circuit the statutory remedy to entertain the petition.

8. We may also refer to a recent decision of the Hon'ble Supreme Court in the case of **Rikhab Chand Jain Vs. Union of India & Ors,** where the Hon'ble Supreme Court held that when the appellant has an efficacious remedy, he ought not to indulge in the misadventure of invoking the writ jurisdiction of the High Court.

9. To decide the classification issue raised by the Petitioner, an investigation would be necessary to determine the correct classification of the resistance wires imported by the Petitioner. When specialised tribunals are in place, and the petitioner has not made out any exceptional case to bypass the alternate remedies, we do not deem it appropriate to entertain this petition.

---

[1] Writ Petition (L) No.33260 of 2023 decided on 11 November 2024.

10. Therefore, by adopting the reasoning in the said decisions and by following the precedents referred to therein, we decline to entertain this Petition. However, we leave it to the Petitioner to appeal to the CESTAT against the impugned orders, subject to compliance with the prescribed legal formalities.

11. Suppose the Petitioner institutes such Appeals within six weeks from today. In that case, the CESTAT is directed to consider such appeals on their own merits and in accordance with law without adverting to the issue of limitation. This is because the Petitioner appears in person and has also expressed certain health difficulties. The Petitioner was under the bona fide impression that the remedy before this Court would be appropriate. This is why the CESTAT must not advert to the issue of limitation if the Petitioner files appeals after complying with all legal formalities within six weeks from today. However, if no Appeals are filed within these six weeks, the Petitioner may have to explain the delay in filing them.

12. This Petition is disposed of with liberty in the above terms.

13. All contentions of all parties, including those raised by the Petitioner in this Petition or urged by the Petitioner before us today, are expressly kept open to be decided by the CESTAT in the first instance.

14. The Petition is disposed of with liberty in the above terms. No costs.

15. All concerned are to act upon an authenticated copy of this order.

(Advait M. Sethna, J) **(M.S. Sonak, J.)**