

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO. 21 OF 2024**

Commissioner Of Customs Adjudication	..Appellant
Versus	
Nayara Energy Ltd	..Respondent

**WITH
CUSTOMS APPEAL NO. 49 OF 2023**

Principal Commissioner Of Customs (Adj)	..Appellant
Versus	
Essar Bulk Terminal Salaya Ltd.	..Respondent

**WITH
CUSTOM APPEAL NO. 47 OF 2023**

Principal Commissioner Of Customs (Adj)	..Appellant
Versus	
Essar Power Gujarat Ltd.	..Respondent

**WITH
CUSTOM APPEAL NO. 22 OF 2024
WITH
INTERIM APPLICATION NO.352 OF 2025
IN
CUSTOM APPEAL NO.22 OF 2024**

Principal Commissioner Of Customs (Adj)	..Appellant
Versus	
Essar Power Gujarat Ltd.	..Respondent

Mr. Jitendra B. Mishra, with Mr. Satyaprakash Sharma, Rupesh Dubey, Advocates for the Appellant in all Appeals.

Mr. Vipin Kumar Jain, with Mr. Rishabh Jain i/b TLC Legal LLP, Advocates for the Respondent in all Appeals.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**
DATE: APRIL 2, 2025

P. C.

1. Mr. Mishra, the learned counsel appearing on behalf of the Appellant as well as the learned counsel appearing on behalf of the Respondent have agreed that due to subsequent developments, the subject matter of the present Appeals have been rendered infructuous. Both parties have therefore requested that the Appeals be disposed of by keeping the question of law open to be adjudicated at an appropriate stage.

2. Considering these facts and circumstances, we dispose of the above Appeals as infructuous. We clarify that the questions of law raised in the present Appeals are kept open to be decided at an appropriate stage.

3. In view of the disposal of the above Appeals, nothing survives in any of the Interim Applications pending therein, and the same are accordingly disposed of.

4. This order will be digitally signed by the Private Secretary/
Personal Assistant of this Court. All concerned will act on production by fax
or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]