

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3404 OF 2024

M/s. Smith and Nephew Healthcare Pvt. Ltd., .. Petitioner.

Versus

The Commissioner of Customs (Import),
Air Cargo Complex .. Respondent.

Adv. Rohan Shah, Sr. Advocate with Mr. Shivam Garg, Ms. Mansi Chheda, Ms. Sarah Navodia and Ms. Ankita Vashishth i/b. Cyril Amarchand Mangaldas, for the Petitioner.

Adv. Harshad Shingapurkar, for the Respondent.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: FEBRUARY 05, 2025

P. C.

1. Not on board. Mentioned. With the consent of the parties, taken on board.
2. The above Writ Petition was disposed of by Order dated 10th September, 2024. By this Order, one of the directions given was that the Tribunal was requested to dispose of the Appeal of the Petitioner as early as possible and preferably on or before 31st December, 2024. This Order of the High Court is being construed by the CESTAT Act that since the time period

of 31st December, 2024 has expired, the Tribunal may not be in a position to take up the Appeal unless an extension is granted by the High Court.

3. On reading the Order dated 10th September, 2024 (passed by this Court), it is clear that the directions given to the Tribunal was to dispose of the Appeal as early as possible and preferably by 31st December, 2024. This does not mean that if the Tribunal takes up the matter after 31st December, 2024 it would be in violation of the Order passed by this Court. In other words, the date of the 31st December, 2024 is not sacrosanct after which the Tribunal cannot act.

4. Be that as it may, if this is the confusion in mind of the Tribunal, we request the Tribunal to dispose of the Appeal as early as possible and preferably by 31st March, 2025.

5. 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.]