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

**CUSTOMS APPEAL NO.57 OF 2024**

Dipali Electronics Pvt.Ltd.

.. Appellant

**Versus**

Union of India & Ors.

.. Respondents

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**Mr.Bharat Raichandani (V.C.) a/w Ms.Ankita Vashishtha and  
Mr.Aman Mishra i/b M/s.UBR Legal, Advocates for the Appellant.**

**Ms.Sangeeta Yadav i/b Mr.Vijay Kanthariya, Advocate for the  
Respondents.**

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**CORAM: B. P. COLABAWALLA &  
FIRDOSH P. POONIWALLA, JJ.  
DATE: APRIL 9, 2025**

**P. C.**

**1.** The above Appeal takes exception to the Order passed by the Customs, Excise and Service Tax Appellate Tribunal, Mumbai dated 19<sup>th</sup> June 2024. By the impugned Order, CESTAT remanded the matter to the Commissioner of Customs to determine whether penalty could be imposed on the Appellant under Section 112(a) or 112(b) of the Customs Act, 1962.

2. We are informed that after the filing of this Appeal, the Commissioner has already decided the matter on remand and imposed penalty on the Appellant under Section 112(b) of the Customs Act, 1962. In these facts, Mr. Raichandani, the learned Advocate appearing on behalf of the Appellant, on instructions, stated that he would like to withdraw the above Appeal and challenge the order passed by the Commissioner before the Appellate Authority.

3. In view of the aforesaid statement, the above Appeal is dismissed as withdrawn with liberty to the Appellant to challenge the order of the Commissioner (on remand) before the appropriate forum. It is needless to clarify that we have not opined on the merits and all issues are expressly kept open on both the sides.

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.]