

Chaitanya

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

WRIT PETITION NO. 2062 OF 2025

Alchemie Finechem Private Limited ... Petitioner

Versus

Union Of India And Ors. ... Respondents

Mr Prasannan Namboodiri a/w Ms Pallavi Dabak, for
Petitioner.

Ms Shehnaz V. Bharucha i/b A. A. Ansari, for Respondent No.1
Mr Karan Adik, for Respondent Nos.2, 3, and 4-Custom.

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

DATED : 07 JULY 2025

PC:-

1. Heard Mr Prasannan Namboodiri, learned counsel appearing with Ms Pallavi Dabak, for the Petitioner, Mr Karan Adik, who appears on behalf of Respondent Nos.2, 3 and 4 at our request, and Ms Shehnaz Bharucha, appearing for Respondent No.1-UOI.

2. Rule. The rule is made returnable immediately, at the request and with the consent of the learned counsel for the parties.

3. The Petitioner seeks a direction upon Respondent Nos. 2, 3 and 4 to process its request for recall and reassessment of

Bills of Entry Nos. 8111538 dated 19 September 2018 and 8500174 dated 17 October 2018.

4. To our query as to whether the issue of delay and laches will not be involved because the Petitioner is seeking relief regarding 2018 Bills of Entry by instituting this Petition in May 2025, Mr Namboodiri referred to the decision of the Hon'ble Supreme Court in the case of *Union of India V/s. Cosmo Films Ltd.*¹, CBIC Circular No. 16 of 2023-Cus dated 07 June 2023, Trade Notice No. 07/2023-24 dated 08 June 2023 and CBIC Circular No. 233/27/2024-GST dated 10 September 2024, and submitted that in terms of all these, the Petitioner and other similarly placed were given an opportunity in respect of earlier Bills of Entries.

5. At this stage, it is not for us to examine the effect of the Circulars and Trade Notices or, for that matter, the impact of the decision of the Hon'ble Supreme Court in the case of *Cosmo Films Ltd* (supra). However, we believe that since a request has been made for the recall and reassessment of the Bills of Entry and reliance is placed on the decision of the Hon'ble Supreme Court and the Circulars and Trade Notices referred to in paragraph (b) of the prayer clause, Respondent Nos. 2, 3 and 4 must consider this request and dispose of it in accordance with the law as expeditiously as possible.

6. Therefore, by keeping open all contentions of all parties, we direct the Respondents Nos. 2, 3 and 4 or the proper

¹ (2023) 5 Centax 286 (SC)

designated officer, to consider the Petitioner's request for recall and reassessment of the Bills of Entry Nos. 8111538 dated 19 September 2018, and 8500174 dated 17 October 2018, and dispose of such request within three months from the date of uploading of this order. The proper officer must hear the Petitioner's representatives before disposing of this request, and the decision on such request shall be communicated to the Petitioner within three months. We once again clarify that all contentions of all parties are left open.

7. The rule is made absolute in the above terms without any cost orders.

8. All concerned must act on an authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)