

Sayali

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

**SAYALI
DEEPAK
UPASANI**

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UPASANI
Date: 2025.11.20
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WRIT PETITION NO. 3998 OF 2025

Liberty Agri Products Pvt Ltd now ...Petitioner
known as Kissan Warehouse Pvt Ltd

Versus

Union of India and Others ...Respondent

Mr Jitendra Motwani i/b Trilegal, for Petitioner.

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

DATED: 18 NOVEMBER 2025

PC:-

1. Heard Mr. Motwani, the learned Counsel for the Petitioner.
2. The challenge in this Petition is to the order dated 13 June 2025 made by the Commissioner of Customs Mumbai.
3. As against the impugned order, the Petitioner has an alternate and efficacious remedy of an Appeal. Mr. Motwani however states that there are no findings against the Petitioner and therefore that we should entertain this Petition.

4. It is open to the Petitioner to raise all permissible contentions by way of an Appeal. Based upon such contentions, we are not required to entertain this Petition since the Petitioner has an effective and alternate remedy of an Appeal available.

5. In the case of **Oberoi Constructions Ltd Vs Union of India & Ors**¹. Therein, we have discussed the legal position on the exhaustion of alternative remedies. We have also relied upon several decisions of the Hon'ble Supreme Court on this issue. Therefore, following the reasoning in *Oberoi Constructions Ltd* (supra) and the decisions referred to therein, we decline to entertain this Petition and relegate the Petitioner to avail of the alternate remedy if the Petitioner so desires.

6. At this stage, Mr Motwani states that the Petitioner will institute an Appeal within four weeks of the date of uploading of this order. If the Appeal is indeed filed within four weeks as stated, the Appellate Authority is directed to consider the Appeal on its merits and in accordance with law without advertng to the issue of limitation. This is because Mr Motwani states that this Petition was instituted within the limitation period prescribed for instituting an Appeal.

¹ 2024 SCC OnLine 3508

7. All contentions of all parties on the merits are left open to be decided by the Appellate Authority should the Petitioner indeed institute an Appeal within four weeks of the uploading of this order.

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

(Advait M. Sethna, J)

(M.S. Sonak, J)