



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.**

CUSTOM APPEAL NO. 1 OF 2025

The Commissioner of Customs, Nagpur

-Vs.-

M/s. Al Uday Exim LLP Lucknow (UP)

CUSTOM APPEAL NO. 2 OF 2025

The Commissioner of Customs, Nagpur

-Vs.-

M/s. Ramabors Exim LLP

Office notes, Office Memoranda of
Coram, appearances, Court's orders Court's or Judge's Orders.
or directions and Registrar's orders.

Mr.S.N.Bhattad, Adv. for the petitioner in both appeals.
Mr.H.J.Khandwani, Adv.for the respondent in both appeals.

**CORAM : AVINASH G. GHAROTE &
ABHAY J. MANTRI, JJ.**

DATE : 3RD APRIL, 2025

Since the appeals are against the provisional order of release of the goods and since a show cause notice has already been issued to the respondent on 27/03/2024, to which the respondent has already replied to and the respondent has today tendered across the bar an undertaking in the form of affidavit, undertaking to maintain the goods at its premises, which undertaking is taken on record and accepted as an undertaking to the Court and the learned counsel for the respondent, upon instructions making a statement, that the goods shall be maintained and preserved in its present form at the registered office of the respondent, which is also accepted

as a statement to the Court, we dispose of these appeals, by directing the Adjudicating Officer, acting under section 122 of the Customs Act, 1962, to adjudicate the claim of the customs as emanating from the show cause notice dated 27/03/2024, within a period of thirty days from 07/04/2025. The respondent, without any further notice, being issued to it in this regard, shall appear before the Adjudicating Officer on 07/04/2025. Needless to say, that in view of the aforesaid undertaking, the goods shall be released in the custody of the respondent within seven working days. Both the appeals stand disposed of in the above terms. No costs.

(ABHAY J. MANTRI,J) (AVINASH G. GHAROTE, J)