

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

**REVIEW PETITION NO.34 OF 2026
IN
WRIT PETITION NO.14242 OF 2022**

JSK Industries Private Limited

.. Petitioner

Versus

Union of India & Anr.

.. Respondents

**Ms.Shreya Mahadik h/f Siddharth Kakka i/b AM Legals,
Advocates for the Petitioner.**

**CORAM : B. P. COLABAWALLA &
JITENDRA JAIN, JJ.**

DATE : MARCH 07, 2026

P. C.

1. The above Review Petition is filed seeking to review of the order dated 11th November 2024. Since the order passed by this Court on 11th November 2024 is short order the same is reproduced hereunder:-

"1. Heard learned counsel for the parties.

2. Learned counsel for the parties agreed that this Petition could be disposed of by directing the second Respondent to dispose of the Show Cause Notice dated 23 August 2019 in accordance with law and on its own merits. Therefore, by keeping open all the parties contentions, including the contention on refund, we dispose of this Petition by directing the second Respondent to dispose of Show Cause Notice No.DRI/KZU/CF/ENQ-63[INT-09]/2018/4473 dated 23 August 2019 in accordance with law and on its own merits as expeditiously as

possible and in any event on or before 31 January 2025. All contentions of all parties are explicitly left open.

3. *This Petition is disposed of in the above terms without any cost order.*
4. *All concerned to act an authenticated copy of this order.”*

2. The learned counsel appearing on behalf of the Review Petitioner submitted that this order has been passed on the wrong premise namely that it was presumed that the Show Cause Notice dated 23rd August 2019 was still pending adjudication when in fact the said Show Cause Notice was already adjudicated and an Order-in-Original was already passed on 27th March 2024. This was not brought to the notice of Court and hence the Petitioner seeks recall/review of the said order.

3. We do not find that this is a fit case to recall the order dated 11th November 2024. We, however, make it clear that the Petitioner is free to challenge the Order-in-Original dated 27th March 2024 by adopting appropriate proceedings.

4. All contentions of the parties in that respect are expressly kept open and the same shall be decided on its own merits and in

accordance with law, uninfluenced by any statement or observations made in the order under review.

5. The Review Petition is accordingly dismissed. However, there shall be no order as to costs.

6. 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.

[JITENDRA JAIN, J.]

[B. P. COLABAWALLA, J.]