

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

**INTERIM APPLICATION (LODGING) NO. 12841 OF 2026 (1152)
IN
EXECUTION APPLICATION NO. 1624 OF 2024**

Commissioner of Customs (Export) (SIIB)
(X), Export ... Applicant

IN THE MATTER BETWEEN :

Lanvin Synthetics Private Ltd.
and Another ... Petitioners
V/s.

Union of India
Through Secretary (Finance)
Department of Revenue
and Others ... Respondents

**WITH
NOTICE NO. 27 OF 2025 (38)
IN
EXECUTION APPLICATION NO. 1624 OF 2024**

Lanvin Synthetics Private Ltd.
and Another ... Petitioners/
Claimants
V/s.

Union of India
Through Secretary (Finance)
Department of Revenue
and Others ... Respondents

Mr. Darius Shroff, Senior Counsel a/w Mr. Rahul P. Jain i/b Alpha Chambers, Advocates for the Petitioners/Claimants.

Mr. Rupesh Dubey h/f Mr. Jitendra B. Mishra a/w & Mr. Umesh Gupta, Advocates for Respondents No. 1 to 4.

Mr. Anil Kumar h/f Mr. D. P. Singh, Advocate for Respondent No. 5.

Mr. Sham V. Walve, *Amicus Curiae*.

CORAM : ABHAY AHUJA, J.
DATE : 17th APRIL, 2026.

P.C. :

1. This matter was kept back in the morning session as the junior appearing on behalf of the Respondents No. 1 to 4 had submitted that Mr. Jitendra Mishra, learned Counsel appearing for the Respondents No. 1 to 4 was on his legs before another Bench. Another junior appearing for the Respondent No. 5 had also submitted that Mr. D. P. Singh, learned Counsel, who would appear for the Respondent No. 5, was also before another Bench and the matter be kept back.

2. When the matter is called out in the afternoon session, Mr. Jitendra Mishra, learned Counsel appears for the Respondents No. 1 to 4 and submits that the Interim Application at serial no. 1152 is only an application, which reiterates what has been stated in the reply to the Execution Application at serial no. 38 with a prayer that the Execution Application be dismissed to the extent of direction to give the certificate giving the calculation of unutilized duty forgone pertaining to the 41 advance licences, as it is impossible to calculate in absence of actual import and the same is not feasible under the provisions of the Customs Act, 1962.
3. As regards the authorization, Mr. Jitendra Mishra, learned Counsel submits that although there is an authorization to file this Interim Application, however an incorrect authorization has been filed and some time be granted to rectify the same.
4. Mr. Sham Walve, learned Counsel appointed as *Amicus Curiae* submits that he would furnish the report by 24th April, 2026.

5. Mr. Darius Shroff, learned Senior Counsel appearing for the Petitioners/Claimants has submitted that the Interim Application be dismissed in as much as earlier in the Writ Petition that has been disposed of, Respondents No. 1 to 4 had themselves furnished calculations with respect to the duty forgone in the advance licences and cannot now plead impossibility.

6. Having heard the learned Senior Counsel, learned Counsel and the *Amicus Curiae*, the following order is passed :-

a. Let Mr. Sham Walve, learned *Amicus Curiae* furnish his report by 24th April, 2026 with a copy to the Counsel for the respective parties.

b. Let the defects, if any, in the Interim Application (Lodging) No. 12841 of 2026 be cured by the next date with a copy to the other side.

c. Reply, if any, to the Interim Application and the rejoinder be filed and served by the next date.

d. List on the Supplementary Board on 30th April, 2026.

(ABHAY AHUJA, J.)

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