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RAJESH
MANE

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RAJESH MANE
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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3749 OF 2025

Obron Impex Ltd through
representative Mr Amol Deokar

..Petitioner

Versus

Union of India through Ministry of
Finance Department of Revenue

...Respondents

Mr. Zobin Sheth i/b. YNA Legal Advocates, for Petitioner.

Mr. Jitendra B. Mishra a/w. Abhishek Mishra, a/w. Rupesh Dubey, for Respondent.

**CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.**

DATE: 10 APRIL 2026

P.C.

1. The present Petition is filed under Article 226 of the Constitution of India, challenging the Letter dated 4th February 2025 issued by the Assistant Commissioner to the Petitioner with respect to the refund claim filed by the Petitioner. A copy of the said letter is reproduced hereinbelow:

Deficiency Memo

-04-02-2025

DIN: - 2025027700000002020C

To,
YNA Legal Advocates, 15th Floor, Mittal Towers "C",
Nariman point, Mumbai-400021

Gentlemen,

Sub: Deficient documents in respect of applications for Refund claim reg.

Please refer your refund application dtd. 17.01.2025 on behalf of M/s.
Obron Impex Pvt.Ltd. and others

2. In this regard, it is to inform that refund claim is found to be incomplete due to non- submission of

- a) Refund Application (Part A, B & C) in proper proforma with declaration.
- b) Original TR-6 challan copy w.r.t the payment made to customs

3. In view of the above, your refund application is returned herewith, in terms of Customs Refund application (Form) Regulation, 1995, for submission of above deficient documents, as mentioned in para 2 above. The refund application is disposed off accordingly.

Signed by
Rajesh Pareek
Date: 04-02-2025 15:11:28
Assistant Commissioner
CRRS, CUSTOMS

2. It is evident from the contents of the impugned letter (supra) that the refund claim filed by the Petitioner has been found to be incomplete on account of non-submission of the refund application in the prescribed proforma, along with the requisite declaration and the original TR-6 Challan evidencing payment made to Customs.

3. The case of the Petitioner, however, is that the said documents are not available as they were washed away in floods. If that be so, it is unclear as to what can be adjudicated in the present proceedings.

4. In these circumstances, the present Petition is disposed of with liberty to the Petitioner to support its refund application by placing on record any acceptable material, if available, and/or by providing a reasonable estimation, which may be considered in accordance with law, provided the Petitioner's claim for refund otherwise subsists in law.

5. With the aforesaid liberty to pursue appropriate proceedings, the Petition stands disposed of, keeping all contentions open.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)