

(2013) 02 BOM CK 0040
In the Bombay High Court
Case No : Writ Petition (L) No. 251 of 2013

Jet Airways (India) Ltd.

APPELLANT

Vs

Union of India

RESPONDENT

Date of Decision : 08-02-2013

Acts Referred:

Citation : (2013) 295 ELT 377

Hon'ble Judges : D.Y. Chandrachud, J;A.A. Sayed, J

Bench : Division Bench

Advocate : Sushant Murthy instructed by Madhur R. Baya, for the Appellant;
Pradeep S. Jetly, for the Respondent

Judgement

1. Pursuant to a notice to show cause dated 29 November 2007, the Asstt. Commissioner of Customs has confirmed the demand for Rs. 1,43,15,767/- on 6 March 2012 towards customs duty together with interest. The Petitioner has filed an appeal before the Commissioner (Appeals) on 3 May 2012 together with an application for stay and dispensation of pre-deposit. The application and appeal are both pending. A notice was issued to the Petitioner on 21 January 2013 by the Asstt. Commissioner proposing to recover the outstanding dues. This appears to be in pursuance of a C.B.E. & C. Circular dated 1 January 2013. In a recent judgment delivered by this Court in Larsen & Toubro Limited v. The Union of India & Ors. [(AS.) W.P. No. 878 of 2013] on 1 February 2013, this Court has considered the legality and validity of the circular of the C.B.E. & C [Larsen and Toubro Limited Vs. The Union of India and Others,]. In the present case, there has been no delay or inaction on the part of the Petitioner and the application for stay is still pending.

2. In the circumstances and having regard to the judgment of this Court noted above, we dispose of the Petition with the following directions:- (i) The Petitioner shall appear before the Commissioner (Appeals) Mumbai-III together with an authenticated copy of this order on 18 February 2013;

(ii) The Commissioner (Appeals) shall dispose of the stay application on or before 30 March 2013;

(iii) Until the Commissioner (Appeals) disposes of the stay application, no steps shall be taken against the Petitioner for the recovery of the demand in pursuance of the impugned notice dated 21 January 2013.

(iv) We clarify that we have not expressed any view on the respective rights and contentions of the parties or on the merits of the demand.

The Petition is accordingly disposed of. There shall be no order as to costs.