

(2015) 05 BOM CK 0018

In the Bombay High Court

Case No : Customs Appeal Nos. 26 and 27 of 2015

Manish Karia and Others

APPELLANT

Vs

The Commissioner of Customs (Import)

RESPONDENT

Date of Decision : 05-05-2015

Acts Referred:

Citation : (2015) 05 BOM CK 0018

Hon'ble Judges : B.R. Gavai, J;A.S. Gadkari, J

Bench : Division Bench

Advocate : Bharat Raichandani i/b. Gaurav Agarwal, for the Appellant; S.P. Bharti, Advocates for the Respondent

Judgement

1. The Appellants had approached this Court being aggrieved by the order passed by the learned Tribunal dated 13th January, 2014 thereby imposing certain conditions while deciding an application for waiver of pre-deposit. No doubt, the learned Tribunal has given elaborate reasons and considered the aspects of prima facie case in the interest of the Revenue and financial hardship.

2. However, it is to be noted that the Division Bench of this Court (S.C. Dharmadhikari and G.S. Kulkarni, JJ.) had observed thus:

"2. In such circumstances, the appellants" advocate prays for some concession and submits that the appellants would arrange for deposit of Rs. One crore in cash and furnish the bank guarantee in the like amount and all this would be done within a period of six weeks from today. On this condition being complied with, namely, deposit of Rs. One crore in cash and furnishing of bank guarantee in the like amount within a period of six weeks, list the present appeals for admission after eight weeks. In the event there is no compliance with the order passed on the statement made aforesaid, the appeals then will stand dismissed without further reference to this Court."

3. In so far as the deposit of Rs. 1 Crore in cash is concerned, undisputedly, the said amount was deposited within the period prescribed. However, in so far as

the deposit of bank guarantee is concerned, it appears that there was certain delay. However, the same Bench vide order dated 30th April, 2014 had allowed the Notice of Motion taken out by the Appellant and condoned the delay in depositing the bank guarantee. It is thus clear that the order passed by the Division Bench dated 12th March, 2014 now stands complied with.

4. The learned counsel, however, submits that there is no renewal clause in the bank guarantee. On this the learned counsel for the Appellants states that the Appellants undertake to renew the bank guarantee from time to time till final decision of the appeal by the learned Tribunal on its merits.

5. In that view of the matter, the learned counsel appearing for the parties agree that since the order dated 12th March, 2014 stands duly complied with, it will be in the interests of justice that the appeal is decided on its own merits by the learned Tribunal.

6. In that view of the matter, since there is compliance with the order passed by this Court on 12th March, 2015, the learned Tribunal is directed to decide the appeal on its own merits as expeditiously possible.