



Pallavi

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 5584 OF 2026

Rishabh Metals And Chemicals Pvt Ltd ...Petitioners

*Versus*

The Union Of India Through The Secretary ...Respondents

Department Of Revenue Ministry Of Finance And  
Ors.

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**Mr Jas Sanghavi**, a/w Ms Linzy Sharan i/b. PDS Legal for the  
Petitioners.

**Mr Jitendra B. Mishra**, a/w Sangeeta Yadav, Ashutosh Mishra,  
Rupesh Dubey for the Respondent Nos.2, 3 and 6.

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**CORAM: SUMAN SHYAM &  
ADVAIT M. SETHNA, JJ.**

**DATED: 9<sup>th</sup> JUNE 2026.**

**PC:-**

1. Heard Mr Jas Sanghavi, learned counsel for the Petitioners.
2. The basic grievance of the Petitioner in this case is pertaining to the inaction on the part of the Respondent - Authorities is their failure to carry out re-assessment of the 6 (six) bills of entry, the particulars whereof are mentioned in paragraph 4 of the Petition. The Petitioner has also prayed for a direction to issue challans indicating the amount of IGST actually to be paid by the Petitioner. It is also the contention of the Petitioner that no interest would be payable on the amount found due and payable.



3. Responding to the above, Mr. Jitendra Mishra, learned counsel appearing for the Respondents – Commissioner of Customs, has submitted in his usual fairness that insofar as re-assessment of the bills are concerned, there would be no difficulty on the part of the Department to carry out the same in a time-bound manner but the claim of the Petitioner seeking waiver of interest must be left to the discretion of the Authorities to be considered at the time of re-assessment.

4. Having regard to the relief prayed for in the Writ Petition and the stand taken by the learned counsel for parties, we dispose of the Writ Petition by providing that the Respondents shall carry out re-assessment of the 6 (six) Bills, as mentioned above, in light of the law laid down by the relevant judgements of the Hon'ble Supreme Court of India as well as the Bombay High Court and pass appropriate orders, therein preferably within a period of eight weeks from the date of receipt of a certified copy of this order.

5. If the Petitioner continues to remain aggrieved in the matter, even thereafter, it will be open for it to avail appropriate legal remedy, as may be permissible under law. Until such time the exercise is completed, no coercive action shall be initiated against the Petitioner pertaining to the subject bills.

6. Before parting with the order, we make it clear that we have not expressed any opinion on the merits of the claim made by the Petitioner.



7. With the above observation, the Writ Petition stands disposed of.

(ADVAIT M. SETHNA, J.)

(SUMAN SHYAM, J.)