



Tauseef

01-WP7882



2026:BHC-AS:17704-DB

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.7882 OF 2023

Karl Mayer STOLL Textilmaschinenfabrik GmbH,  
Through Mr. Kevin Socha & Anr. ...Petitioners  
Versus  
Union of India,  
Through Its Secretary & Ors. ...Respondents

WITH  
WRIT PETITION NO.10561 OF 2023

Karl Mayer STOLL Textilmaschinenfabrik GmbH,  
Through Para Poptani & Anr. ...Petitioners  
Versus  
Union of India,  
Through Its Secretary, Dept. of Revenue,  
Ministry of Finance & Ors. ...Respondents

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Mr. Abhishek Rastogi a/w. Ms. Meenal Songire and Ms. Renita Alex for  
the Petitioners.

Ms. Neeti Punde a/w. Ms. Mamta Omle for the Respondents.

Mr. Ramlingeshwar Rao, Assistant Commissioner, Customs present.

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CORAM : G. S. KULKARNI,  
JITENDRA JAIN, J.J.

DATE : 11<sup>th</sup> SEPTEMBER, 2023.

PC.

. The State of Affairs is thoroughly disappointing. On 4<sup>th</sup>  
September 2023, we had passed an order that the officer who was



issuing instructions to the learned counsel for Respondent Nos.2 and 3 and who had not given appropriate instructions to Respondent Nos.2 and 3 be called to remain present in the Court which was fairly agreed by the learned counsel for the Revenue when she stated that it would be appropriate that the officer himself addresses the Court.

2. In pursuance of such order, today, Mr. Ramlingeshwar Rao is present in the Court, who stated that he is the Assistant Commissioner of Customs. Mr. Ramlingeshwar Rao had addressed before us everything, except what the Revenue was called upon to address and as specifically set out in Paragraph Nos.6 and 7 of our order dated 17<sup>th</sup> July 2023.

3. Learned counsel for the Revenue has fairly pointed out that the show cause notice in question and which in our *prima-facie*, opinion is without jurisdiction, was issued by Deputy Commissioner of Customs, Nhava Sheva-V, Jawaharlal Nehru Customs House, Nhava Sheva, Tal-Uran, District Raigad, Maharashtra by Mr. Shreyansh Mohan, who is stated to be no more occupying the said position. The officer issuing show cause notice is supposed to first ascertain, whether, he has jurisdiction to issue show cause notice. Thus, asking Mr. Ramlingeshwar Rao to give instructions to the learned Advocate for Respondent Nos.2 and 3 was totally incorrect and unjustified. We are also at a loss to



understand as to how Mr. Ramlingeshwar Rao can justify the show cause notice issued by his senior officer, Deputy Commissioner of Customs and he is unable to assist the Court in totality. In these circumstances, we would, therefore, require the Deputy Commissioner of Customs, who has issued the impugned notice to justify the said action by placing on record an affidavit. Let such affidavit be placed on record on or before the adjourned date of hearing.

4. Accordingly, stand over to **25<sup>th</sup> September 2023**, High on Board.

5. Reply affidavit, if any, be served on the Advocate for the Petitioner before 21<sup>st</sup> September 2023.

[JITENDRA JAIN, J.]

[G. S. KULKARNI, J.]