



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOM APPEAL (CUAPP) (L) NO.13339 OF 2023

Commissioner of Customs Export ...Appellant
Versus
Posco Maharashtra Steel Pvt. Ltd. ...Respondent

Mr. Dhananjay Deshmukh for the Appellant.

Mr. Prakash Shah a/w. Mr. Jas Sanghavi i/by M/s. PDS Legal for the Respondent.

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

DATE : 7th SEPTEMBER, 2023.

P.C.

. We have heard Mr. Deshmukh, learned counsel for the Appellant-Revenue and Mr. Shah, learned counsel for the Respondent. We have also perused the questions of law as framed by the Revenue.

2. We are of the opinion that since short issue is involved, this appeal can be decided finally at the stage of admission. Accordingly, list the appeal for final hearing on **12th October 2023**.

3. We propose to hear the parties on substantial questions of law (a) to (d) as framed by the Revenue. The parties are also put to notice

that the Court also proposes to hear the parties as to in the facts and circumstances of the case what can be a reasonable time to invoke the provisions of Section 149 of the Customs Act, 1962.

[JITENDRA JAIN, J.]

[G. S. KULKARNI, J.]