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SLP(C)No. 1495 OF 2001

ITEM No.202

Court No.10

SECTION III  
A/N MATTER

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil) No.1495/2001  
( From the judgment and order dt. 10.10.2000 in WP 1976/2000  
of The High Court of Bombay )

M/S. M. AMBALAL & CO.

Petitioner (s)

VERSUS

UNION OF INDIA & ORS.

Respondent (s)

(With prayer for interim relief & O.R. )  
( With Appln(s). for c/delay )  
( For Final Disposal )

Date : 06/09/2002 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA  
HON'BLE MR. JUSTICE K.G. BALAKRISHNAN

For Petitioner (s) Mr. S.Ganesh,Sr.Adv.  
Mr. Rajan Narain,Adv.  
Ms. Puja Sharma,Adv.

For Respondent (s) Mr. M.L. Verma,Sr.Adv.  
Mr. G.V.Rao,Advs.  
Mr. B. Krishna Prasad,Adv.

UPON hearing counsel the Court made the following  
O R D E R

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The Additional Collector of Customs (Preventive),  
Mumbai or other appropriate Assessing Officer shall, within  
three months from today decide what amount of duty can in law  
be demanded in respect of the seized diamonds.

The said order shall be passed by the Assessing  
Officer after granting the appellant an opportunity of being  
heard. It will be open to the petitioner to raise all  
contentions available to it in law to establish that no  
customs duty can be demanded from the petitioners in respect  
of the seized diamonds.

The SLP stands disposed of accordingly.

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(Y.P.Dhamija)  
Court Master

(Suneet Bala Sharma)  
Assistant Registrar