

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 2136 OF 2026

M/s. Martha Corporation

.....Petitioner

Versus

The Union of India, Through Secretary and Ors.

.....Respondents

.....

Mr. Virat Agarwal, for the Petitioner.

Ms. Shruti Vyas a/w Mr. Abhishek Mishra, for the Respondent Nos.1 to 3.

.....

**CORAM : M. S. KARNIK &
SANDESH D. PATIL, JJ.**

DATE : 29th AUGUST 2026

P.C.:-

1. An affidavit-in-reply filed the Respondents is taken on record.
2. Heard learned Counsel for the Petitioner.
3. By the present Petition, the Petitioner seeks direction to Respondent No.3-The Commissioner of Customs (Import), to release the five imported refurbished ventilators to the Petitioner and pay all costs incidental to the release of imported goods. It is further prayed that the Order of confiscation under Section 111(d) of the Customs

Act, 1962 dated 28th December, 2024 passed by the Respondent No.3 be quashed.

4. It is the submission of learned Counsel for the Petitioner that the life span of the imported refurbished ventilators is atleast six to eight years. It is further submitted that as a result of the confiscation, an Appeal was filed before the Respondent No.2-The Commissioner of Customs (Appeals) under Section 128(1) of the Customs Act, 1962. However, it is the grievance of the Petitioner that the said Appeal has not been heard for last one and a half year. It is therefore prayed that, this Court grant appropriate reliefs since the Order of confiscation is contrary to the provisions of law as per the grounds set out in the Petition.

5. We have heard learned Counsel for the Respondent Nos.1 to 3.

6. In the present case, we are satisfied that since the Appeal has been already filed, the same needs to be heard expeditiously having regard to the various contentions raised by learned Counsel for the Petitioner. Accordingly, we request the Appellate Authority to hear and decide the Appeal of the Petitioner as expeditiously as possible

and in any case within a period of six weeks from the date of communication of this Order.

7. In view of above and keeping all contentions of the parties open, Writ Petition No.2136 of 2026 stands disposed of.

(SANDESH D. PATIL, J.)

(M. S. KARNIK, J.)