

- 1) Insofar as Judgment dated 21.05.2019 passed by the Customs Appellate Tribunal in Customs Appeal No. K-1191 & K-1192 of 2018 is concerned, Para 15(ii) stands set aside.
- 2) However, the Petitioner / Respondent in SCRAs will be at liberty to approach the concerned Collectorate / authorized officer with a proper application seeking permission for re-export which would be dealt with by the said Collectorate / officer in accordance with law and keeping in view the Export Policy as may be relevant and shall decide the same after affording reasonable opportunity of hearing to the Petitioner / Respondent herein.
- 3) Let such exercise be carried out preferably within a period of 60 days from today.

With these observations, the Petitions as well as SCRAs stand disposed of. Office is directed to place copy of this order in all above connected Petitions / SCRAs.

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Arshad/