

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

**CUSTOM APPEAL NO. 51 OF 2009**

The Commissioner Of Customs (ap) Mumbai ....PETITIONER

V/S

1-a) Mr. Jitendra Sohanlal K. Jain ....RESPONDENT

Mr. Satyaprakash Sharma a/w Mr. Abhishek R. Mishra,  
Advocates for the Appellant

Dr. Sujay Kantawalla a/w Ms. Chandni Tanna, Ms. Renita Alex,  
i/b. India Law Alliance, Advocates for the Respondent

**CORAM : HON'BLE SHRI JUSTICE B.P.  
COLABAWALLA &  
HON'BLE SHRI JUSTICE FIRDOSH  
PHIROZE POONIWALLA, JJ**

**DATE : 18th February, 2026**

**P.C. :**

At the request of learned counsel for the Appellant , stand over  
to 25/02/2026 .

**( ASSOCIATE )**