

**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. S. D. Deshpande a/w Mr. Satyaprakash Sharma, Advocates  
for the Appellant

Ms. Renita Alex a/w Adv. Maitrayani Bhosale i/b. India Law  
Alliance, Advocates for the Respondent

**CORAM : HON'BLE SHRI JUSTICE B.P.  
COLABAWALLA &  
HON'BLE SHRI JUSTICE AMIT SATYAVAN  
JAMSANDEKAR, JJ**

**DATE : 3rd December, 2025**

**P.C. :**

S. O. to 10/12/2025 .

**( ASSOCIATE )**