

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

CUSTOM APPEAL NO. 51 OF 2009

The Commissioner Of Customs (ap) MumbaiPETITIONER

V/S

1-a) Mr. Jitendra Sohanlal K. JainRESPONDENT

Mr. Satyaprakash Sharma a/w Mr. Abhishek Mishra, Ms.
Vaishali Malekar, Advocate for the Appellant

Dr. Sujay Kantawalla a/w 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 : 14th January, 2026

P.C. :

S. O. to 28/01/2026 (for directions).

(ASSOCIATE)