

**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. Abhishek R. Mishra i/b Mr. Satyaprakash Sharma,  
Advocates for the Appellant

Mr. Sujay kantawalla a/w Ms. Renita Ann 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 : 28th January, 2026**

**P.C. :**

S. O. to 11/02/2026 ( for directions).

**( ASSOCIATE )**