

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

**CUSTOM APPEAL NO. 47 OF 2025**

**Commissioner Of Customs Jnch Nhava Seva I ....PETITIONER**

**V/S**

**A And S Traders**

**....RESPONDENT**

**None for Appellant**

**None for Respondent**

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

**DATE : 15th April, 2026**

**P.C. :**

**S. O. to 17/06/2026 .**

**( ASSOCIATE )**