

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

CENTRAL EXCISE APPEAL(L)NO. 5608 OF 2024

WITH

CENTRAL EXCISE APPEAL(L)NO.5607 OF 2024

The Principal Commissioner of Central
GST & Central Excise .. Appellant

Versus

Reliance Industries Ltd .. Respondent

WITH

CUSTOMS APPEAL (L)NO.35443 OF 2024

Commissioner of Customs NS-I ..Appellant

Versus

AAA Trading Company ..Respondent

WITH

CUSTOMS APPEAL (L) NO.18936 OF 2024

The Commissioner of Customs, NS-V
JNCH, Nava Sheva ..Appellant

Versus

Star Dimension India Pvt Ltd ..Respondent

WITH

CENTRAL EXCISE APPEAL (L) NO. 22367 OF 2024

The Commissioner of Customs, NS-V
JNCH, Nava Sheva ..Appellant

Versus
Amrutlal Kalurmn Purohit ..Respondent

WITH

CUSTOMS APPEAL (L) NO.12913 OF 2024

Commissioner of Custom
Airport Special Cargo, Mumbai ..Appellant

Versus
Romil Jewellery ..Respondent

WITH

CUSTOMS APPEAL (L) NO.16109 OF 2024

Commissiner of Custom
Airport Special Cargo, Mumbai ..Appellant

Versus
Karan Kothari Jewellers Pvt Ltd ..Respondent

WITH

CUSTOMS APPEAL (L) NO.16110 OF 2024

Commissioner of Custom
Airport Special Cargo, Mumbai ..Appellant

Versus
Fancy Diamonds Pvt Ltd ..Respondent

**WITH
CUSTOMS APPEAL (L) NO.16274 OF 2024**

Commissioner of Custom
Airport Special Cargo, Mumbai ..Appellant

Versus

Neelam Jewels ..Respondent

**WITH
CUSTOMS APPEAL (L) NO.16530 OF 2024**

Commissioner of Custom
Airport Special Cargo, Mumbai ..Appellant

Versus

Hammer Plus Jewellery Pvt Ltd ..Respondent

**WITH
CUSTOMS APPEAL (L) NO.16572 OF 2024**

Commissioner of Custom
Airport Special Cargo, Mumbai ..Appellant

Versus

Inter Carat Jewellery Pvt Ltd ..Respondent

Mr. Satyaprakash Sharma, with *Ms. Sangeeta Yadav*, Advocates for the Appellant in Customs Appeal (L) Nos.12913, 16109, 16110, 16274, 16530, 16572 of 2024.

Ms. Maya Majumdar with ***Ms. Sangeeta Yadav***, Advocates for the Appellant in Customs Appeal (L) No.35443 of 2024 and 18936 of 2024 and Central Excise Appeal (L) Nos. 5607, 5608/24 and 22367 of 2024.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**
DATE: FEBRUARY 21, 2025

P. C.

1. Not on Board. Mentioned. Taken on Board.

2. The time to remove office objections as directed by orders dated 16th December 2024 and 24th January 2025 is extended by a period of four weeks from today.

3. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]