

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

CUSTOM APPEAL NO. 40 OF 2024

Commissioner Of Customs ExportPETITIONER

V/S

Posco Maharashtra Steel Pvt LtdRESPONDENT

Mr. Vijay H. Kantharia a/w Mr. S. D. Deshpande, Advocates for
the Appellant

Mr. Prakash Shah, Sr. Advocate i/b. PDS Legal, Advocates for
the Respondents

[MENTIONED]

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

DATE : 14th January, 2026

P.C. :

By consent S. O. to 28/01/2026

(ASSOCIATE)