

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

CENTRAL EXCISE APPEAL NO. 81 OF 2025

Commissioner Of Cgst And Central Excise PETITIONER
Daman

V/S

Yogesh Associates, Division Of Shree Raj RESPONDENT
Exports Private Limited

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

DATE : 18th February, 2026

P.C. :

Balance Daily Board cannot be taken up today on account of paucity of time. Stand over to 25/02/2026 . Ad-interim relief or interim relief, if any, granted earlier will continue to operate till next date.

(ASSOCIATE)