

**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 :      4th March, 2026**

**P.C. :**

Balance Daily Board cannot be taken up today on account of paucity of time. Stand over to 11/03/2026 . Ad-interim relief or interim relief, if any, granted earlier will continue to operate till next date.

**( ASSOCIATE )**