

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

CUSTOM APPEAL NO. 36 OF 2025

Commissioner Of Customs General ....PETITIONER

V/S

J M Baxi And Co ....RESPONDENT

Ms. Niyati Mankad i/b. Ms. Shruti Vyas, Advocates for the  
Appellant

[MENTIONED OUT OF TURN]

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

**DATE : 28th January, 2026**

**P.C. :**

At the request of learned counsel for the Appellant , stand over  
to 11/02/2026 .

**( ASSOCIATE )**