

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

CUSTOM APPEAL NO. 36 OF 2025

Commissioner Of Customs GeneralPETITIONER

V/S

J M Baxi And CoRESPONDENT

Ms. Niyati Mankad a/w Ms. Shruti Vyas, Advocates for the
Appellant

Mr. Vipin Jain i/b. TLC Legal LLP, Advocate for the
Respondent

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

DATE : 11th February, 2026

P.C. :

At the request of learned counsel for the Appellant , stand over
to 18/02/2026 .

(ASSOCIATE)