

**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 with Priyanka Singh for Appellant

Mr. Rishabh Jain i/b TLC Legal LLP for Respondent (Through
VC)

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

DATE : 15th April, 2026

P.C. :

S. O. to 17/06/2026 .

(ASSOCIATE)