

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

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**CUSTOMS APPEAL (L) NO. 12914 OF 2024**

**WITH**

**CUSTOMS APPEAL (L) NO. 15929 OF 2024**

**WITH**

**CUSTOMS APPEAL (L) NO. 15922 OF 2024**

The Commissioner of Customs,

Air Special Cargo Mumbai

.. Appellant

**Versus**

Deepak Dialani & Ors.

.. Respondent

**WITH**

**CUSTOMS APPEAL (L) NO. 15923 OF 2024**

The Principal Commissioner of Customs

(General) Mumbai

.. Appellant

**Versus**

M/s. H2O Logistics

.. Respondent

**WITH**

**CUSTOMS APPEAL (L) NO. 12913 OF 2024**

The Commissioner of Customs, Mumbai

.. Appellant

**Versus**

Romil Jewellery

.. Respondent

**WITH**

**CUSTOMS APPEAL (L) NO. 16109 OF 2024**

The Commissioner of Customs, Mumbai .. Appellant

**Versus**

Karan Kothari Jewellers Pvt. Ltd. .. Respondent

**WITH**

**CUSTOM APPEAL (L) NO. 16110 OF 2024**

The Commissioner of Customs, Mumbai .. Appellant

**Versus**

Fancy Diamonds Pvt. Ltd. .. Respondent

**WITH**

**CUSTOM APPEAL (L) NO. 16274 OF 2024**

The Commissioner of Customs, Mumbai .. Appellant

**Versus**

Neelam Jewels .. Respondent

**CUSTOM APPEAL (L) NO. 16530 OF 2024**

The Commissioner of Customs, Mumbai .. Appellant

**Versus**

Hammer Plus Jewellery Pvt. Ltd. .. Respondent

**CUSTOM APPEAL (L) NO. 16572 OF 2024**

The Commissioner of Customs, Mumbai .. Appellant

**Versus**

Inter Carat Jewellery Pvt. Ltd. .. Respondent

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**CENTRAL EXCISE APPEAL (L) NO. 6605 OF 2024**

The Commissioner of CGSt & Central Excise  
Mumbai East Mumbai .. Appellant  
**Versus**  
Modern Road Makers Pvt. Ltd .. Respondent

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**Adv. Harshad Shingnapurkar** for the Appellant in all the matters.

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**CORAM: B. P. COLABAWALLA &  
FIRDOSH P. POONIWALLA, JJ.**  
**DATE: JANUARY 24 2025**

**P. C.**

- 1.** Not on Board. Mentioned. At the request of the Appellant, taken on Board.
- 2.** The time to remove Office Objections as directed by the Order dated 16<sup>th</sup> December, 2024, is extended by a period of 4 weeks from today, failing which the above Appeals shall be dismissed without further reference to the Court.
- 3.** This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

**[FIRDOSH P. POONIWALLA, J.]**

**[B. P. COLABAWALLA, J.]**