

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

**CUSTOM APPEAL NO. 40 OF 2025**

**Principal Commissioner Of Customs General ....PETITIONER**

**V/S**

**Dharamdas And Co**

**....RESPONDENT**

**Adv. Ruju Thakkar a/w Adv. Abhishek Mishra, Advocates for  
the Appellant**

**Adv. Sachin Mishra, i/b. Trilegal, 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. :**

**S. O. to 18/02/2026 .**

**( ASSOCIATE )**