

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

**CUSTOM APPEAL NO. 44 OF 2025**

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

**V/S**

**C V Karia Clearing And Forwarding Pvt Ltd ....RESPONDENT**

None for the Parties

**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 25/02/2026 .

**( ASSOCIATE )**