



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO.46 OF 2024

Principal Commissioner of Customs (General) ...Appellant
Versus
Suswashis Clearing And Forwarding Agency ...Respondent

WITH
CUSTOMS APPEAL (L) NO.27024 OF 2024

Principal Commissioner of Customs (General) ...Appellant
Versus
Suswashis Clearing And Forwarding Agency ...Respondent

Mr. Subir Kumar a/w Mr. Satyaprakash Sharma & Ms. Niyanta Trivedi
(through VC) for the Appellant in both appeals.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.
DATED : 30 July 2025

PC.:-

CUSTOMS APPEAL NO.46 OF 2024

1. List the matter on 20 August 2025.

CUSTOMS APPEAL (L) NO.27024 OF 2024

2. Heard Mr. Kumar along with Mr. Sharma for the Appellant.
3. We admit this appeal on the following substantial question of law:-

*“(a) Whether impugned Final Order No.A85082/2024 dated 16.02.2024 passed by the CESTAT setting aside Order-in-Original revoking CB license and restoring the same to the Respondent and reducing penalty amount is in the teeth of decision of Hon’ble Supreme Court in **Commissioner of Customs v. K.M. Ganatra & Co., 2016 (332) E.L.T. 15 (S.C.)**?”*

4. The other substantial questions of law framed in the memo of appeal stands subsumed by the above question.
5. The Appellant to take steps to serve the Respondent and file an affidavit of service.

(Jitendra Jain, J.)

(M. S. Sonak, J.)