

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

**CUSTOM APPEAL NO. 1 OF 2026**

**Knest Manufactuers Pvt Ltd (caar Mum Arc 22 ....PETITIONER  
2025 26)**

**V/S**

**The Customs Authority For Advance Rulings,....RESPONDENT  
Mumbai**

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

**DATE : 11th March, 2026**

**P.C. :**

Balance Daily Board cannot be taken up today on account of paucity of time. Stand over to 01/04/2026 . Ad-interim relief or interim relief, if any, granted earlier will continue to operate till next date.

**( ASSOCIATE )**