

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

**CUSTOM APPEAL NO. 2 OF 2026**

**Knest Manufactuers Pvt Ltd (caar Mum Arc 23 ....PETITIONER  
2025 26)**

**V/S**

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

**Ms. Niyati Mankad with Priyanka Singh for Appellant  
None for Respondent**

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

**DATE : 15th April, 2026**

**P.C. :**

**S. O. to 17/06/2026 .**

**( ASSOCIATE )**