

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

CUSTOM APPEAL NO. 5 OF 2025

Valeo India Private Limited	PETITIONER
V/S	
Customs Authority For Advance Rulings Mumbai	RESPONDENT

WITH
INTERIM APPLICATION LODGING NO. 41356 OF 2025
In
CUSTOM APPEAL 5 OF 2025

Valeo India Private Limited	PETITIONER
V/S	
Customs Advance Rulling Authority	RESPONDENT

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

DATE : **14th January, 2026**

P.C. :

Due to paucity of time, stand over to 21/01/2026. Interim order,
if any, to continue till then.

(ASSOCIATE)