

**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

Ms. Nirmohi Bansod (Through V.C.), Mr. Chinmay Babhulkar
i/b. Mr. Akash Menon, Advocates for the Appellant

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

DATE : **21st January, 2026**

P.C. :

S. O. to 28/01/2026 .

(ASSOCIATE)