

**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

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

DATE : 28th January, 2026

P.C. :

Balance Daily Board cannot be taken up today on account of paucity of time. Stand over to 04/02/2026 . Ad-interim relief or interim relief, if any, granted earlier will continue to operate till next date.

(ASSOCIATE)