

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

CUSTOM APPEAL NO. 5 OF 2025

Valeo India Private LimitedPETITIONER

V/S

Customs Authority For Advance RulingsRESPONDENT
Mumbai

Ms. Advocate i/b Akash Menon
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 10/06/2026 .

(ASSOCIATE)