

Commissioner Of Customs Ns IPETITIONER
V/S
Vikas Retail Private LimitedRESPONDENT

Commissioner Of Customs Ns IPETITIONER
V/S
Pioneer Trading CorporationRESPONDENT

Commissioner Of Customs Ns IPETITIONER
V/S
Tiara EnterprisesRESPONDENT

Commissioner Of Customs Ns IPETITIONER
V/S
Vikas Retail Private LimitedRESPONDENT

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Commissioner Of Customs Ns I	PETITIONER
V/S	
Trans Tyres Llp	RESPONDENT

WITH
CUSTOM APPEAL NO. 6 OF 2025

Commissioner Of Customs Ns I	PETITIONER
V/S	
Leo Distributers Pvt Ltd	RESPONDENT

WITH
CUSTOM APPEAL NO. 7 OF 2025

Commissioner Of Customs Ns I	PETITIONER
V/S	
Aahana Consultancy Limited	RESPONDENT

Mr. Jitendra Mishra, Ms. Sangeeta Yadav, Krupa Hasurkar, Harshad Shingnapurkar and S.P.Sharma, Advocate for the Appellant in all Customs Appeal and for Petitioner in WPL-29200- 2024 and for Respondent No.7 and 8 in WP.-2726-25, 2728-2025, 2727-2025, 2729-2025 and WP-2730-2025.

Ms. Mega Gupta a/w Ms. Lovanita Chitayala and Ms. Pranjali Khemnar i/b Hedgehog and Fox LLP, for Respondent No.5 and 6 in WPL-29200-24 and for Respondents in CUAPPL/38143/2024 and CUAPPL-11-2025.

Mr. Sriram Sridharan, for Petitioner in WP-2726-2025, 2728-2025, 2727-2025, 2729-2025 and WP-2730-2025 and 2731-2025 and for

Respondent in WPL-29200-2024, CUAPP/6/2025,
CUAPP/7/2025,
CUAPP/10/2025 and CUAPP/12/2025

**CORAM : HON'BLE SMT. JUSTICE BHARATI DANGRE
 &
 HON'BLE JUSTICE SMT MANJUSHA AJAY
 DESHPANDE, JJ**

DATE : 23rd March, 2026

P.C. :

S. O. to 07/04/2026 .

(ASSOCIATE)