

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

WRIT PETITION LODGING NO. 29200 OF 2024

Commissioner Of Customs Ns IPETITIONER

V/S

Vikas Retail Private LimitedRESPONDENT

WITH

CUSTOM APPEAL NO. 7 OF 2025

Commissioner Of Customs Ns IPETITIONER

V/S

Aahana Consultancy LimitedRESPONDENT

WITH

CUSTOM APPEAL NO. 10 OF 2025

Commissioner Of Customs Ns IPETITIONER

V/S

Pioneer Trading CorporationRESPONDENT

WITH

CUSTOM APPEAL NO. 11 OF 2025

Commissioner Of Customs Ns IPETITIONER

V/S

Tiara EnterprisesRESPONDENT

WITH

CUSTOM APPEAL NO. 12 OF 2025

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

WITH
CUSTOM APPEAL LODGING NO. 38143 OF 2024

Commissioner Of Customs Ns IPETITIONER
V/S
Trans Tyres LlpRESPONDENT

WITH
CUSTOM APPEAL NO. 6 OF 2025

Commissioner Of Customs Ns IPETITIONER
V/S
Leo Distributers Pvt LtdRESPONDENT

**CORAM : HON'BLE SHRI JUSTICE M.S. SONAK &
HON'BLE SHRI JUSTICE JITENDRA
SHANTILAL JAIN, JJ**

DATE : 25th August, 2025

P.C. :

S. O. to 08/09/2025 (at 3.00 pm).

(ASSOCIATE)