

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

WRIT PETITION LODGING NO. 29200 OF 2024

Commissioner Of Customs Ns I	PETITIONER
V/S	
Vikas Retail Private Limited	RESPONDENT

WITH
CUSTOM APPEAL NO. 12 OF 2025

Commissioner Of Customs Ns I	PETITIONER
V/S	
Vikas Retail Private Limited	RESPONDENT

WITH
CUSTOM APPEAL NO. 10 OF 2025

Commissioner Of Customs Ns I	PETITIONER
V/S	
Pioneer Trading Corporation	RESPONDENT

WITH
CUSTOM APPEAL NO. 11 OF 2025

Commissioner Of Customs Ns I	PETITIONER
V/S	
Tiara Enterprises	RESPONDENT

WITH
CUSTOM APPEAL NO. 7 OF 2025

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

WITH
CUSTOM APPEAL LODGING NO. 38143 OF 2024

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

1. Mr. Anil Singh Ld. ASG, a/w. Mr. Satyaprakash Sharma, Mr. Harpreet Kaur, Mr. Soutrik Kar, i/b. Harshad Shingnapurkar, for Petitioners/Appellants & IA's in all Matters.

Dr. Sujay Kantawala, Ms. Megha Gupta, Ms. Pranjali Khemnari, Ms. Lavanita Chityala, Ms. Aishwarya Kantawala, Ms. Esha Gor, Ms. Pranjali Khemuar, i/b Hedgehog & Fox LLP, for Respondent Nos. 5 & 6. In WP(L)/29200/2024

Mr. Anil Singh, Ld. ASG, a/w. Mr. Jitendra B. Mishra, Ms. Sangeeta Yadav, Mr. Rupesh Dubey, Mr. Vinit Jain, Mr. Ashutosh Mishra, for Respondent Nos. 7 & 8.

In WP(L)/ 29200/2024

Mr. V. Sridharan, Senior Advocate, a/w Mr. Sriram Sridharan, Mr. Dhananjay Sethuraj, Ms. Vidhi Jain, Mr. Parv Baxi, for Respondent Nos. 1 to 4. In WP(L)/29200/2024

Mr. V. Sridharan, Senior Advocate, a/w Mr. Sriram Sridharan, Mr. Dhananjay Sethuraj, Ms. Vidhi Jain, Mr. Parv Baxi, for Respondent In CUAPP/6/2025, CUAPP/7/2025,

CUAPP/10/2025, CUAPP/12/2025

PART - HEARD

CORAM : **HON'BLE SHRI JUSTICE M.S. SONAK &**
 HON'BLE JUSTICE ADVAIT M. SETHNA, JJ

DATE : **9th September, 2025**

P.C. :

S. O. to 10/09/2025 (at 3:00 pm).

(ASSOCIATE)