

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

(Sr No. 1) WRIT PETITION (ST) NO. 29200 OF 2024

Commissioner Of Customs Ns I	...Petitioner
Versus	
Vikas Retail Private Limited	...Respondent

**WITH
CUSTOM APPEAL NO. 6 OF 2025
WITH
INTERIM APPLICATION (L) NO. 38982 OF 2024
WITH
CUSTOM APPEAL NO. 7 OF 2025
WITH
INTERIM APPLICATION (L) NO. 39048 OF 2024
WITH
CUSTOM APPEAL NO. 10 OF 2025
WITH
INTERIM APPLICATION (L) NO. 38981 OF 2024
WITH
CUSTOM APPEAL (L) NO. 38143 OF 2024
WITH
INTERIM APPLICATION (L) NO. 39073 OF 2024
WITH
CUSTOM APPEAL NO. 11 OF 2025
WITH
INTERIM APPLICATION (L) NO. 38983 OF 2024
WITH
CUSTOM APPEAL NO. 12 OF 2025
WITH
INTERIM APPLICATION (L) NO. 38988 OF 2024**

(CIVIL APPELLATE JURISDICTION)

(Sr No. 2) WRIT PETITION NO. 2726 OF 2025

Pioneer Trading Corporation	...Petitioner
Versus	
Union Of India	...Respondent

**WITH
WRIT PETITION NO. 2731 OF 2025**

Tiara Enterprises	...Petitioner
Versus	
Union Of India	...Respondent

**WITH
WRIT PETITION NO. 2728 OF 2025**

Leo Distributors Private Limited	...Petitioner
Versus	
Union Of India	...Respondent

**WITH
WRIT PETITION NO. 2727 OF 2025**

Trans tyres LLP	...Petitioner
Versus	
Union Of India	...Respondent

**WITH
WRIT PETITION NO. 2729 OF 2025**

Vikas Retail Private Limited	...Petitioner
Versus	
Union Of India	...Respondent

**WITH
WRIT PETITION NO. 2730 OF 2025**

Aahna Consultancy Limited	...Petitioner
Versus	
Union Of India	...Respondent

(Original Side)

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

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) No. 29200 of 2024 and for Respondents in CUAPP No. 6 of 2025, CUAPP No. 7 of 2025, CUAPP No. 10 of 2025, CUAPP No. 12 of 2025.

Dr. Sujay Kantawala, Ms. Megha Gupta, Ms. Lavanita Chityala, Ms. Aishwarya Kantawala, Ms. Esha Gor, Ms. Pranjal Khemnar, i/b Hedgehog & Fox LLP, for Respondent Nos. 5 & 6 in WP(L) No. 29200 of 2024 and for Respondent in CUAPP (L) No. 38143 of 2024 and CUAPP No. 11 of 2025.

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) No. 29200 of 2024.

(Appellate Side)

Mr. V. Sridharan, Sr. Adv. a/w Mr. Sriram Sridharan a/w Mr. Dhanjay Sethuraj a/w Ms. Vidhi Jain a/w Mr. Parv Baxi, Adv. For Petitioner.

Mr. Anil C. Singh, Ld. ASG a/w Mr. Satyaprakash Sharma a/w Ms. Harpreet Kaur Sethi a/w Mr. Soutrik Kar i/by Mr. Harshad Shingnapurkar, for Respondent Nos. 2 & 3 in all Petitions.

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

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 10 September 2025

P.C.:-

1. Reserved for the Order/Judgment.

(Advait M. Sethna, J)

(M.S. Sonak, J.)