

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

WRIT PETITION NO. 1556 OF 2026

Commissioner Of Customs Ns IPETITIONER

V/S

Vikas Retail Private LimitedRESPONDENT

WITH

CUSTOM APPEAL NO. 11 OF 2025

Commissioner Of Customs Ns IPETITIONER

V/S

Tiara EnterprisesRESPONDENT

WITH

CUSTOM APPEAL NO. 6 OF 2025

Commissioner Of Customs Ns IPETITIONER

V/S

Leo Distributers Pvt LtdRESPONDENT

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 I	PETITIONER
V/S	
Pioneer Trading Corporation	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. 12 OF 2025

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

Mr. Anil Singh, ASG a/w Mr. Jitendra Mishra, Ms. Sangeeta Yadav, Mr. Satyaprakash Sharma, Mr. Ashutosh Mishra and Mr Rupesh Dube, Advocate for the Appellant in all Customs Appeals and Petitioner in WP-1556-2026 and Respondent No. 7 and 8 in WP-2726-25, 2728-2025, 2727-25, 2729-2025, 2731 of 2025 and WP-2730-2025.

Ms. Megha Gupta a/w Ms. Lovanita Chitayala and Ms Pranjali Khemnar i/by Hedgehog and Fox LLP, Advocate for R 5 and 6 in WP-1556-2026 and for respondents in CUAPPL/38143/2024 and CUAPPL-11-2025

Mr. Sriram Sridharan a/w Mr. Dhananjay Sethuraj and Parv Baxi i/by Sriram Sridharan, Advocate for Petitioner in WP-2726-25, 2728-2025, 2727-25, 2729-2025, WP-2730-2025 and 2731-2025 and for respondent in WP-1556-2026, 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 : 9th April, 2026

P.C. :

Arguments are concluded. Judgment/ order is reserved.

(ASSOCIATE)