

**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. 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 |

WITH  
CUSTOM APPEAL NO. 11 OF 2025

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

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

Mr. Satyaprakash Sharma a/w. Mr. Sautrik Kar, i/b. Harshad Shingnapurkar for the Petitioner  
Petitioner  
Mr. Sriram Sridharan for Respondent  
Respondent  
Mr. Anil Singh Ld. ASG, a/w Mr. Jitendra Mishra, Ms, Sangeeta Yadav, Mr. Rupesh Dubey, Mr. Vinit Jain, Mr. Ashutosh Mishra, for the Respondent No. 7 & 8

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

**DATE : 7th July, 2025**

**P.C. :**

S. O. to 21/07/2025 ( at 3:00 pm).

( ASSOCIATE )