



Esha

**IN THE HIGH COURT OF BOMBAY AT GOA**

**CUSTOM APPEAL NO.1 OF 2025  
WITH  
CIVIL APPLICATION NO.17 OF 2025**

**CUSTOM APPEAL NO.1 OF 2025**  
THE COMMISSIONER OF CUSTOMS, GOA ... APPELLANT  
Versus  
M/S. JSW STEEL LTD., THR. S.  
MANN AUTH. REP. JSW CENTRE ... RESPONDENT

**WITH  
CIVIL APPLICATION NO.17 OF 2025  
IN  
CUSTOM APPEAL NO.1 OF 2025**  
THE COMMISSIONER OF CUSTOMS, GOA ... APPLICANT  
Versus  
M/S. JSW STEEL LTD., THR. S. MANN  
AUTH. REP. JSW CENTRE ... RESPONDENT

Ms. Asha Desai, Standing Counsel for the Appellant.  
Mr. Akhil Parrikar, Advocate for the Respondent.

**CORAM:- SARANG V. KOTWAL &  
ASHISH S. CHAVAN, JJ.**

**DATED :- 9th December, 2025**

P.C:

Learned Counsel appearing for the Respondent seeks permission to file affidavit in reply.

2. Permission is granted. It shall be filed within a period of three weeks from today. Stand over to 15.01.2026.

**ASHISH S. CHAVAN, J.**

**SARANG V. KOTWAL, J.**