



vinita

**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**

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 along with Ms Preston Mark Silveira and Ms Vrunda Kubal, Advocate for the Appellant.

Mr. Vipin Jain, Senior Advocate (through VC) with Mr. Parag Rao, Advocate with Mr. Akhil Parrikar, Mr Ramanath Prabhu, Mr Shulin Singbal and Ms Vaishali Mahato, Advocates for the Respondent.

**CORAM:- SUMAN SHYAM &  
AMIT S. JAMSANDEKAR, JJ.**

**DATED :- 16th February, 2026**

P.C.

After arguing the matter at some length, Ms. Desai, learned Standing Counsel, seeks leave to amend the substantial questions of law by raising additional questions.

2. In view thereof, let this matter be posted again on 10.03.2026.

3. In the meantime, the amended substantial questions of law be filed by serving advance copy to the learned Counsel for the Respondents.

**AMIT S. JAMSANDEKAR, J.**

**SUMAN SHYAM, J.**