



Sonam

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 with Ms. Salmanul Farizy,
Advocate for the Appellant.

Mr. Parag Rao (through V.C.) with Ms. Shambhavi Parag Rao,
Mr. Akhil Parrikar, Mr. Shulin Sinai Singbal and Mr. Ramanath
Prabhu, Advocates for the Respondent.

**CORAM:- VALMIKI MENEZES &
AMIT S. JAMSANDEKAR, JJ.**

DATED :- 30th March, 2026

P.C.:

1. The Appellant shall file additional substantial questions of law in the Registry of this Court.

2. List this matter on 06.05.2026.

AMIT S. JAMSANDEKAR, J. VALMIKI MENEZES, J.