

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

CUSTOMS APPEAL NO.32 OF 2007

The Commissioner of Customs (Imports)
Office of the Commissioner of Customs
(Import), New Custom House, Ballard
Estate, Mumbai-400 001

...Appellant

Versus

M/s. J.M. Baxi & Co.,
C.H.A. no.11/725,
16, N.G.N. Vaidya Road (Bank Street), P.O.
Box No.731 Fort, Mumbai- 400 001

...Respondent

.....

Mr. Pradeep S. Jetly with Mr. Jitendra B. Mishra for the Appellant.
Mr. V. Subramaniam for the Respondent.

CORAM : ANOOP V. MOHTA &

SMT. ANUJA PRABHUDESSAI, JJ.

DATED : 13th JULY, 2017.

ORAL JUDGMENT (Per Anoop V. Mohta, J.):-

This is an appeal under section 130 (1) of the Customs Act.

2. In view of the Oral Judgment dated on 13th July 2017, given in main Customs Appeal No.2 of 2007 (*The Commissioner of Customs Vs. M/s. Hyundai Heavy Industries Co. Ltd.*) and as this Appeal is arising out of same common order by and between the same parties and involved the same issues/questions of law, the present Appeal is

also dismissed/disposed of for the same reasons and on the same terms and order. There shall be no order as to costs.

(ANUJA PRABHUDESSAI, J.)

(ANOOP V. MOHTA, J.)