

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO.2 OF 2024**

Commissioner of Customs-Import-IIAppellant

V/s.

C.J. Shah and Co.Respondent

Ms. Ruju Thakker (through V.C.) for appellant.

Mr. Prakash Shah a/w. Mr. Jas Sanghavi i/b. PDS Legal for respondent.

**CORAM : K.R. SHRIRAM &
JITENDRA JAIN, JJ.**

DATED : 11th SEPTEMBER 2024

PC. :

1 Ms. Thakker states that the matter be stood over to enable her to submit revised substantial questions of law.

2 Mr. Shah states that the appeal, which was disposed by the CESTAT, was limited to Rs.40,57,557/- with reference to education cess and secondary and higher education cess in respect of bills of entries. Mr. Shah, therefore, states that in view of the current circular dated 2nd November 2023, the monetary limit having been increased to Rs.1 Crore, this appeal will have to be withdrawn. Ms. Thakker states that she will have to take instructions.

3 Stand over to 25th September 2024.

(JITENDRA JAIN, J.)

(K.R. SHRIRAM, J.)