



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL (CUAPP) NO.7 OF 2024

Commissioner of Customs, Air Cargo Complex, Mumbai	...Appellant
<u>Versus</u>	
Ingram Micro India Pvt. Ltd.	...Respondent

WITH
CUSTOMS APPEAL (CUAPP) NO.27 OF 2024

Commissioner of Customs, Air Cargo Complex, Mumbai	...Appellant
<u>Versus</u>	
Ingram Micro India Pvt. Ltd.	...Respondent

WITH
CUSTOMS APPEAL (CUAPP) NO.29 OF 2024

Commissioner of Customs, Air Cargo Complex, Mumbai	...Appellant
<u>Versus</u>	
Ingram Micro India Pvt. Ltd.	...Respondent

Mr. Yogendra Mishra a/w Ms. Sangeeta Yadav for the Appellant in all appeals.
Mr. Sriram Sridharan for the Respondent in all appeals.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.
DATED : 10 July 2025

PC.:-

1. Heard learned counsel for the parties.
2. The issue involved in these appeals, was also involved before the Hon'ble Delhi High Court in the case of ***Commissioner of Customs Air Chennai-VII Commissionerate vs. M/s. Ingram Micro India Pvt. Ltd.***¹,

¹ 2025 (1) TMI 797

incidentally involving this very Respondents and in respect of the very same goods.

3. The Hon'ble Delhi High Court, has accepted the Respondents' contentions and held against the Customs. Therefore, on the last occasion, we had adjourned the matter to enable Mr. Mishra to seek instructions on whether the decision of the Hon'ble Delhi High Court was challenged by the Customs Authority or whether the same has been accepted by the Customs.

4. Mr. Mishra, learned counsel for the Appellant, on instructions, states that the decision of the Hon'ble Delhi High Court has been accepted by the Customs Authorities and not challenged before the Hon'ble Supreme Court.

5. Since identical issue was involved before the Hon'ble Delhi High Court concerning the same type of goods, we see no good reasons to admit these appeals. Besides, the main issue involved before Hon'ble Delhi High Court concerned the interpretation of Notification No.57/2017-Cus dated 30 June 2017. The interpretation put on this Notification by the Hon'ble Delhi High Court has now been accepted by the Customs Authorities. Therefore, these appeals, cannot be said to give rise to any substantial questions of law.

6. For the above reasons, we dismiss these appeals without any costs order.

(Jitendra Jain, J.)

(M. S. Sonak, J.)