

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

CUSTOM APPEAL NO. 21 OF 2024

In

CUSTOM APPEAL 47 OF 2023

|                                      |                |
|--------------------------------------|----------------|
| Commissioner Of Customs Adjudication | ....PETITIONER |
| V/S                                  |                |
| Nayara Energy Ltd                    | ....RESPONDENT |

WITH

CUSTOM APPEAL NO. 22 OF 2024

|                                      |                |
|--------------------------------------|----------------|
| Commissioner Of Customs Adjudication | ....PETITIONER |
| V/S                                  |                |
| Essar Power Gujarat Ltd.             | ....RESPONDENT |

WITH

CUSTOM APPEAL NO. 47 OF 2023

|                                      |                |
|--------------------------------------|----------------|
| Commissioner Of Customs Adjudication | ....PETITIONER |
| V/S                                  |                |
| Essar Power Gujarat Ltd.             | ....RESPONDENT |

WITH

CUSTOM APPEAL NO. 49 OF 2023

|                                      |                |
|--------------------------------------|----------------|
| Commissioner Of Customs Adjudication | ....PETITIONER |
| V/S                                  |                |
| Essar Bulk Terminal Salaya Ltd.      | ....RESPONDENT |

Adv. J. B. Mishra a/w Adv. Rupesh Dubey and Adv. Harpreet

Kaur Sethi i/b. Adv. Satyaprakash Sharma for the Appellant

Adv. Vipin Jain (Through V.C.) with Adv. Rishabh Jain and  
Adv. Ananya Maitin i/b. TLC Legal LLP for the Respondents

**CORAM :     HON'BLE SHRI JUSTICE B.P.  
                 COLABAWALLA &  
                 HON'BLE SHRI JUSTICE FIRDOSH  
                 PHIROZE POONIWALLA, JJ**

**DATE :        5th February, 2025**

**P.C. :**

S. O. to 12/02/2025 .

**( ASSOCIATE )**