

**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. 49 OF 2023

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

WITH

CUSTOM APPEAL NO. 47 OF 2023

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

Adv. Satyaprakash Sharma i/b Adv. Jitendra Mishra for the

Appellant

Adv. Vipin Kumar Jain with 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 : 12th February, 2025

P.C. :

S. O. to 26/02/2025 .

(ASSOCIATE)