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

CUSTOM APPEAL NO.9 OF 2025

Commissioner of Customs Ns I

.. Appellant

Versus

Din Dayal & Sons

.. Respondent

Mr.Karan Adik a/w Sangeeta Yadav, Advocates for the Appellant.

UTKARSH
KAKASAHEB
BHALERAO

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Date: 2025.11.20
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**CORAM : B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE : NOVEMBER 19, 2025**

P. C.

1. Mentioned. At the request of the Appellant, taken out of turn.

2. From the record, we find that the penalties imposed in the present matter are much below the monetary limits prescribed in the instructions dated 2nd November 2023 issued by the Central Board of Indirect Taxes and Customs.

3. Accordingly we dispose of this Appeal on the ground of the same being below the monetary limits as set out in the said instructions.

4. It is needless to clarify that the questions of law as projected in the above Appeal are kept open to be agitated in an appropriate case.

5. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR, J.]

[B. P. COLABAWALLA, J.]