

PRACHI
PRANESH
NANDIWADEKAR

Digitally signed
by PRACHI
PRANESH
NANDIWADEKAR
Date: 2025.07.03
11:55:17 +0530

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

CUSTOMS APPEAL NO. 35 OF 2024

The Commissioner of Customs NS I ... Appellant

Versus

Din Dayal & Sons ... Respondent

**Mr. Karan Adik a/w Ms. Sangeeta Yadav (through VC) for
the appellant.**

**CORAM : M.S. Sonak &
Jitendra Jain, JJ.**

DATED : 2 July 2025

PC. :-

1. The penalties so imposed in the present matter are much below the monetary limits prescribed in Instruction dated 2 November 2023 issued by the CBIC.
2. Accordingly, we dispose of this appeal on the ground of monetary limits by leaving the question of law open.

(Jitendra Jain, J)

(M.S. Sonak, J)