

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INTERIM APPLICATION NO.7007 OF 2025
IN
CUSTOM APPEAL (L) NO.27258 OF 2025

M/s. Knest Manufacturers Pvt. Ltd. .. Applicant

In the matter between :

M/s. Knest Manufacturers Pvt. Ltd. .. Appellant

Versus

The Customs Authority for Advance
Rulings, Mumbai and anr. .. Respondents

Mr. Ramachandran Mattiyil, with Mr.Animesh Srivastava i/b. Swamy Associates, Advocates for the Applicants / Appellants.

Mr. Ruju Thakkar, with Ms. Niyati Mankad, Ms. Priyanka Singh, Priyanshu Doshi, Advocates for the Respondent No.2.

**CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.**

DATE: DECEMBER 10, 2025

P. C.

1. The above Interim Application is filed seeking condonation of delay of 29 days in filing the above Appeal under section 28KA of the Customs Act, 1962. What is impugned in the present Appeal is the order passed by the Customs Authority for Advance Rulings, Mumbai dated 30th May, 2025.

2. Having heard the learned advocate for the parties, and after perusing the Interim Application, we are satisfied with the explanation given for the aforesaid delay. Accordingly, the delay in filing the above Appeal is hereby condoned.

3. Now that the delay is condoned, the advocates for the Appellant/Applicant shall remove all other office objections within a period of two weeks from today, failing which, the above Appeal shall stand dismissed without further reference to the Court.

4. Interim Application is disposed of in the aforesaid terms. However, there shall be no order as to costs.

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.]