

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

CUSTOM APPEAL NO. 2 OF 2025

Pr Commissioner Of Customs GeneralPETITIONER

V/S

A.b Paul And Co.RESPONDENT

Mr. M. P. Sharma a/w Ms. Mamta Omle, Advocates for the
Appellant

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

DATE : 21st January, 2026

P.C. :

S. O. to 28/01/2026 .

(ASSOCIATE)