
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO. 8 OF 2025

Commissioner of Customs, NS-General, JNCH .. Appellant

Versus

APM Terminals India Pvt Ltd
Navi Mumbai .. Respondent

***Mr. Siddharth Chandrashekhar**, with Mr. Abhishek Mishra,
Advocates for the Appellant.*

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CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JANUARY 21, 2026

P. C.

1. Prima facie, we find that the tax effect in the above Appeal is less than Rs. 1 Crore as stated in Instruction No. F. No.390/Misc/30/2023-JC issued by the Central Board of Indirect Taxes & Customs on 2nd November 2023 (“**CBIC Instruction**”). In these circumstances, we have directed the advocate for the Appellant to take necessary instructions as to why the above Appeal is filed because it is below the tax effect and also whether the Revenue will withdraw the above Appeal.

2. To enable the learned advocate to take the necessary instructions, we place the above matter on 28th January 2026.

3. 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.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]