

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

**CUSTOM APPEAL NO. 46 OF 2024**

**Principal Commissioner Of Customs General ....PETITIONER**

**V/S**

**Suswashis Clearing And Forwarding Agency ....RESPONDENT**

**WITH**

**CUSTOM APPEAL LODGING NO. 27024 OF 2024**

**Principal Commissioner Of Customs General ....PETITIONER**

**V/S**

**Suswashis Clearing And Forwarding Agency ....RESPONDENT**

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

**DATE : 14th January, 2026**

**P.C. :**

Due to paucity of time, stand over to 21/01/2026. Interim order,  
if any, to continue till then.

**( ASSOCIATE )**