

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

CUSTOM APPEAL NO. 46 OF 2024

Principal Commissioner Of Customs GeneralPETITIONER

V/S

Suswashis Clearing And Forwarding AgencyRESPONDENT

WITH

CUSTOM APPEAL LODGING NO. 27024 OF 2024

Principal Commissioner Of Customs GeneralPETITIONER

V/S

Suswashis Clearing And Forwarding AgencyRESPONDENT

**Ms. Niyantra Trivedi (Through V.C.) i/b. Mr. Subir Kumar,
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)