

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70094 of 2022

(Arising out of Order-In-Appeal No.318-322-CUS/APPL/LKO/2021 dated 18.11.2021 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Lucknow)

Mr. Girish Chandra

.....Appellant

VERSUS

Commissioner of Customs, Lucknow

....Respondent

APPEARANCE:

Shri Nishant Mishra, Advocate for the Appellant

Shri Manish Raj, Authorised Representative for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

DATE OF HEARING : 05.12.2023
DATE OF DECISION : 05.12.2023

Appeal is allowed. For order, see order of date in Customs Appeal No.70074 of 2022.

**(P.K. CHOUDHARY)
MEMBER (JUDICIAL)**

**(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)**

Nihal