

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

REGIONAL BENCH - COURT NO.I
(E-Hearing)
Customs Appeal No.70108 of 2021

(Arising out of Order-in-Appeal No.NOI-EXCUS-000-APP-826 & 827-20-21 dated 03/11/2020 passed by Commissioner (Appeals) Customs, Central Goods & Services Tax, Noida)

**Shri Ravinder Kumar, Director of
M/s Baba Global Ltd.,**

(F-5 & 6, SDF, Noida Special Economic
Zone, Phase-II, Noida-201305)

.....Appellant

VERSUS

Commissioner of Customs, Noida

(Concor Complex, Greater Noida-201311)

....Respondent

APPEARANCE:

Shri T.R. Rustogi, Advocate for the Appellant

Shri Manish Raj, Authorised Representative for the Respondent

**CORAM: HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

DATE OF HEARING : 06 March, 2025
DATE OF PRONOUNCEMENT : 02 April, 2025

This appeal is partly allowed. For order, see order of the date in Customs Appeal No.70107 of 2021.

**(AJAY SHARMA)
MEMBER (JUDICIAL)**

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