

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

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70657 of 2021

(Arising out of Order-In-Original- 02-Commr-2021-22, dated -18/08/202 passed by Commissioner, Customs, CGST & Central Excise, Lucknow)

**Avinash Kumar Dwivedi
Alis Pandit**

.....Appellant

VERSUS

**Commissioner, Customs (Preventive)
Lucknow**

....Respondent

APPEARANCE:

Shri Vineet Kumar Singh, Advocate for the Appellant
Shri A.K. Choudhary, Authorized Representative for the Respondent

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

DATE OF HEARING : 19.02.2025
DATE OF DECISION: 24.04.2025

ORDER

The appeal is allowed. For order see order to date in Customs Appeal
No. 70656 of 2021.

**Sd/-
(P. K. CHOUDHARY)
MEMBER (JUDICIAL)**

**Sd-
(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**