

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

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70198 of 2024

(Arising out of Order-in-Appeal No.1066-CUS/APPL/LKO/2022 dated 16.11.2022 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Lucknow)

Shri Rajiv Kumar Biswas,

.....Appellant

VERSUS

**Commissioner of Customs (Preventive),
Lucknow**

....Respondent

APPEARANCE:

Shri Nishant Mishra, Advocate & Shri Tanmay Sadh, Advocate for the Appellant

Shri Santosh Kumar, Authorized Representative for the Respondent

CORAM: HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)

DATE OF HEARING	:	02.07.2025
DATE OF PRONOUNCEMENT	:	16.09.2025

The appeal is allowed. For order, see order of date in Customs Appeal No.70627 of 2024.

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

LKS