

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

REGIONAL BENCH - COURT No.II
(E-Hearing)

Customs Appeal No.70613 of 2025

(Arising out of Order C.No.CUS/BDWH/W58/8/2025-W/H-O/o Pre Commr-Cus-Commrte/5478 dated 27/03/2025 passed by Commissioner (Appeals) Customs, Noida)

M/s Bhagwati Products Ltd.,Appellant

(Entire Tower Tec-1 & Entire Tower Tec-2,
TZ-13A, IT Park, Tech Zone, Greater Noida-201308)

VERSUS

Commissioner of Customs (Pre.), NoidaRespondent

(Concor Complex, Greater Noida-201311)

APPEARANCE:

Shri B.L. Narsimhan, Advocate for the Appellant

Shri A.K. Choudhary, Authorised Representative for the Respondent

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

DATE OF HEARING : 18 September, 2025
DATE OF PRONOUNCEMENT : 12 December, 2025

This appeal is dismissed. For order, see order of the date in Customs Appeal No.70604 of 2025.

**(S.K. MOHANTY)
MEMBER (JUDICIAL)**

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