

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

REGIONAL BENCH - COURT No.II

Customs Appeal No.70579 of 2025

(Arising out of Order-in-Appeal No.92-95-CUS/APPL/LKO/2025 dated 23/04/2025 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Lucknow)

Shri Umesh Kumar Agrawal,Appellant

VERSUS

Commissioner of Customs (Pre.), Lucknow....Respondent

(Commissionerate, Lucknow)

APPEARANCE:

Shri Vikas Sarin, Advocate &
Shri Ayush Mittal, Advocate for the Appellant
Shri Santosh Kumar, Authorised Representative for the Respondent

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

DATE OF HEARING : 14 October, 2025
DATE OF PRONOUNCEMENT : 18 December, 2025

This appeal is dismissed. For order, see order of the date
in Customs Appeal No.70576 of 2025.

**(P. DINESHA)
MEMBER (JUDICIAL)**

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