

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

REGIONAL BENCH - COURT NO.II

(E-Hearing)

Customs Appeal No.70055 of 2026

(Arising out of Order-in-Appeal No.NOI-CUS-001-APP-181-2025-26 dated 25/11/2025 passed by Commissioner (Appeals) Customs, Central Goods & Services Tax, Noida)

M/s Shri Balaji Logistics,
(S-35/5,DLF Phase-III, Gurgaon)

.....Appellant

VERSUS

**Commissioner of Customs, Central Excise &
CGST, Noida**

....Respondent

(4th Floor, C-232A/2 & C-232A/3,
GST Bhawan, Sector-48, Noida-201305)

APPEARANCE:

Ms Surabhi Chandani, Advocate &
Shri Mahesh Verma, for the Appellant
Shri Santosh Kumar, Authorised Representative for the Respondent

CORAM: HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

DATE OF HEARING : 19 March, 2026
DATE OF DECISION : 19 March, 2026

This appeal is dismissed. For order, see order of the date
in Customs Appeal No.70054 of 2026.

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

akp