

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

REGIONAL BENCH - COURT NO.I

**E-HEARING**

**Customs Miscellaneous Application No.70025 of 2026**

(on behalf of the Appellant)

**In**

**Customs Appeal No.70050 of 2026**

(Arising out of Provisional Release Order dated 29.10.2025 DIN No.20250954ME000000F190 passed by Commissioner, Customs, Noida)

**M/s Magic Overseas**

**.....Appellant**

Village Mustafapur Bhadra, Post Kazipur,  
Village Barera, Dilari Road, Tehsil Thakurdwara,  
Moradabad, Uttar Pradesh-244001

*VERSUS*

**Commissioner, Customs, Noida**

**....Respondent**

Concor Complex, P.O. Container Depot,  
Gautam Budh Nagar, Greater Noida,  
Uttar Pradesh 201311

**APPEARANCE:**

Shri Bharat Bhushan, Advocate for the Appellant

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

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

**MISCELLANEOUS ORDER NO.70236/2026**

**FINAL ORDER NO.70231/2026**

|                  |   |            |
|------------------|---|------------|
| DATE OF HEARING  | : | 09.07.2026 |
| DATE OF DECISION | : | 09.07.2026 |

**P.K. CHOUDHARY:**

The learned Advocate appearing on behalf of the Appellant submits that the goods in question have been ordered to be confiscated vide the Final Order passed by the Commissioner of Customs Noida thereby rendering the captioned appeal and the early hearing application moved therewith infructuous and otiose and accordingly he prays for withdrawal of the appeal.

2. In view of the submissions made by the learned Advocate the appeal is dismissed as infructuous.
3. Miscellaneous Application also gets disposed of.

(Dictated and pronounced in open court)

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

**Sd/-**  
**(K. ANPAZHAKAN)**  
**MEMBER (TECHNICAL)**

*Nihal*