

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I (SM)

Customs Appeal No. 60607 of 2023

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-569-571-2023 dated 27.07.2023 passed by the Commissioner (Appeals), CGST, Ludhiana]

M/s Hindustan Distributors

SCO 136, Top Floor,
Sector 24-D,
Chandigarh 160023

.....Appellant(s)

VERSUS

Commissioner of Customs, Ludhiana

ICD GRFL, G T Road,
Sahnewal, Ludhiana,
Punjab 141001

.....Respondent

APPEARANCE:

Present for the Appellant(s): Shri Naveen Bindal, Advocate

Present for the Respondent: Shri Anurag Kumar, Authorized Representative

CORAM: HON'BLE SHRI S. S. GARG, MEMBER (JUDICIAL)

DATE OF HEARING: 27.05.2024

DATE OF DECISION: 30.05.2024

ORDER

Appeal is allowed. For order, see order of date passed in Customs Appeal No. 61792 of 2018.

**(S. S. GARG)
MEMBER (JUDICIAL)**