

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 61952 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1685-1693-18 dated 12.09.2018 passed by the Commissioner (Appeals) GST & Customs, Ludhiana]

Commissioner of Customs, Ludhiana
ICD, GRFL Complex, GT Road, Sahnewal,
Ludhiana-141120

.....Appellant

VERSUS

M/s Demarte Industries Limited
Industrial Area, C Village Kanganwal,
Ludhiana, Punjab-141120

.....Respondent

APPEARANCE:

Shri Anurag Kumar, Authorized Representative for the Appellant

Shri Vikrant Kackaria, Advocate for the Respondent

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

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING/DECISION: 25.11.2025

The appeal is dismissed under Litigation Policy. For order, see order of date passed Customs Appeal No. 61946 of 2018.

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

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**