

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60366 of 2019

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1637-1638-18 dated 10.09.2018 passed by the Commissioner (Appeals), Customs-C, Ludhiana]

M/s B.E. Office Automation Products Pvt. Ltd.Appellant

10-A, Gangay Industrial Area Phase-3J, Jammu,
Jammu & Kashmir-180010

VERSUS

Commissioner of Customs-LudhianaRespondent

Custom House, G.T. Road, Sahnewal, Ludhiana,
Punjab-141120

APPEARANCE:

Shri B.L. Yadav, Consultant for the Appellant

Shri Anurag Kumar, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

DATE OF HEARING: 16.12.2025
DATE OF DECISION: 17.12.2025

The appeal is partly allowed. For order, see order of date
17.12.2025 passed in Customs Appeal No. 60365 of 2019.

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

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