

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60232 of 2022

[Arising out of Order-in-Original No. COMMR/VG/LDH/CUSTOMS/02/2022 dated 30.04.2022 passed by the Commissioner of Customs, Ludhiana]

Saurabh Kumar,
Superintendent (Customs)

.....Appellant

VERSUS

Commissioner of Customs, Ludhiana

.....Respondent

APPEARANCE:

Shri R.K. Hasija and Shri Shivang Puri, Advocates 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: 07.10.2025

DATE OF DECISION: 17.12.2025

The appeal is allowed. For order, see order of date passed in
Customs Appeal No. 60251 of 2022.

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)