

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

REGIONAL BENCH - COURT NO. I

**Customs Appeal No. 60262 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]

**Rajan Arora, M/s Sark Enterprises**

**.....Appellant**

*VERSUS*

**Commissioner of Customs, Ludhiana**

**.....Respondent**

**APPEARANCE:**

Shri Gaurav Prakash, Advocate 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 penalty imposed is reduced to Rs. 25,000/-. For order, see order of date passed in Customs Appeal No. 60251 of 2022.

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

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