

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60263 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]

Love Sharma

.....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. 10,000/-. For order, see order of date passed in Customs Appeal No. 60251 of 2022.

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

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