

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

REGIONAL BENCH - COURT NO. I

**Custom Appeal No. 60564 of 2019**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2080-2081-19 dated 11.02.2019 passed by the Commissioner (Appeals), CGST, Ludhiana]

**Commissioner of Customs, Ludhiana**

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

**.....Appellant**

*VERSUS*

**M/s Agarwal Yarns**

Near Sartaj Grewal Farms  
Bahadur Kee Road,  
Ludhiana, Punjab-141008

**.....Respondent**

**APPEARANCE:**

Shri Anurag Kumar, Authorized Representative for the Appellant

None for the Respondent

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

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

DATE OF HEARING/DECISION: 16.12.2025

The appeal is dismissed under Litigation Policy. For order, see order of date passed in Custom Appeal No. 60563 of 2019.

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

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