

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60330 of 2019

[Arising out of Order-in-Appeal No. CC(A)/CUS/D-II/ICD/PPG/3539-3540/2018-19 dated 18.02.2019 passed by the Commissioner of Customs, (Appeals), New Customs House, IGI Airport, New Delhi]

BE Office Automation Products Pvt Ltd

.....Appellant

10-A, Gangyal Industrial Area, Phase-3,
Jammu, J&K 180010

VERSUS

Commissioner of Customs, ICD New Delhi

.....Respondent

Inland Container Depot,
Patparganj, New Delhi

APPEARANCE:

Mr. B.L. Yadav, Consultant for the Appellant

Mr. 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: 20.11.2025

DATE OF DECISION: 17.03.2026

Appeal is partially allowed. For order, see order of date passed
in Customs Appeal No. 60328 of 2019.

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

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