

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60737 of 2017

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-55-60-17-18 dated 31.05.2017 passed by the Commissioner of C. Ex. & Cus. (Appeals), Chandigarh]

Gian Castings Pvt Ltd
Grain Market, 66 KV Sub Station,
Mandi Gobindgarh, Punjab

.....Appellant

VERSUS

Commissioner of Customs, Ludhiana
ICD GRFL, GT Road,
Sahnewal, Ludhiana, Punjab

.....Respondent

APPEARANCE:

Mr. Kamaljeet Singh, Advocate for the Appellant

Mr. Anurag Kumar and Mr. Varun Sharma, Authorized Representatives for
the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING: 03.02.2026
DATE OF DECISION: 26.05.2026

Appeal is allowed. For order, see order of date passed in
Customs Appeal No. 60722 of 2017.

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)