

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

REGIONAL BENCH - COURT NO. I

**Customs Appeal No. 60738 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)**