

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60659 of 2019

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-AP-2220-2221-19 dated 25.03.2019 passed by the Commissioner (Appeals), of Customs Ludhiana]

M/s S R K Overseas

4732/21, Ist Floor
Dayanand Road,
New Delhi 110032

.....Appellant

VERSUS

Commissioner of Customs, Ludhiana

ICD GRFL, G.T. Road,
Sahnewal, Ludhiana
Punjab 141001

.....Respondent

APPEARANCE:

Shri Saurabh Kapoor and Shri Vivek Sharma, Advocates 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: 03.07.2026

DATE OF DECISION:03.07.2026

ORDER

The appeal is partly allowed. For order, see order of date passed in Customs Appeal No. 60658 of 2019.

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

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