

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60604 of 2019

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2302-2304-2019 dated 24.04.2019 passed by the Commissioner (Appeals), CGST, Ludhiana]

Vikas Garg

.....Appellant

C/o M/s Aryan International
Dhandari Khurd, Focal Point Extension,
Ludhiana, Punjab

VERSUS

Commissioner of Customs, Ludhiana

.....Respondent

Customs House, ICD GRFL, G.T. Road,
Sahnewal, Ludhiana, Punjab

APPEARANCE:

Mr. Naveen Bindal and Mr. Bharat Jain, Advocates 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: 15.05.2026

DATE OF DECISION: 13.08.2026

Appeal is allowed. For order, see order of date passed in
Customs Appeal No. 60603 of 2019.

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

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