

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

**Customs Appeal No.76107 of 2024
And
Customs Cross Objection 75612 of 2024**

(Arising out of Order-in-Original No.CC(P)/BBSR/CUS/No.5/COMMISSIONER/2024
dated 24.01.2024 passed by Commissioner of Customs (Preventive), Bhubaneswar.)

Commissioner of Customs (Preventive), Bhubaneswar

...Appellant

VERSUS

Shri Manish Khemka

.....Respondent

APPEARANCE

Shri S.Debnath, Authorized Representative for the Revenue
Shri Alok Agarwal & Shri Prachit Mahajan, both Advocates for the
Respondent

**CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)**

DATE OF HEARING : 25.09.2024
DATE OF DECISION : 25.09.2024

The Revenue's Appeal is dismissed. Cross Objection filed by the
Respondent also gets disposed of. For order, see order of date in
Customs Appeal No.75899 of 2024.

Sd/

**(R. MURALIDHAR)
MEMBER (JUDICIAL)**

Sd/

**(RAJEEV TANDON)
MEMBER (TECHNICAL)**