

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, WEST ZONAL BENCH AT MUMBAI**

REGIONAL BENCH - COURT NO. 02

Customs Appeal No. 86782 of 2013

(Arising out of Order-in-Original No. 51/2013 dated 07.11.2019 passed
by Commissioner of Customs (Export), Nhava Sheva)

Shri Sushil Kumar Agarwal

.....Appellant

M/s Sunland Metal Recycling
Industries, Survey No. 89/1/2,
KaranjgamSilvassa (D&NH)
VERSUS

**Commissioner of Customs
(Export), Nhava Sheva**

.....Respondent

Jawaharlal Nehru Custom House,
Post Uran, Dist: Raigad,
Nhava Sheva-400707

WITH

**(i) Customs Appeal No. 86783/2013 (Shri Pravin A.
Ranka); (ii) Customs Appeal No. 86784/2013 (Shri
Sanjiv Kumar Agarwal); (iii) Customs Appeal No.
86785/2013 (M/s Sunland Alloys); (iv) Customs
Appeal No. 86846/2013 (Shri Mihir Bhatt); (v)
Customs Appeal No. 86889/2013 (Shri
TarunJhingon); (vi) Customs Appeal No.
87311/2013 (Shri Ehsan A. Gadawala)**

(Arising out of Order-in-Original No. 51/2013 dated 07.11.2019 passed
by Commissioner of Customs (Export), Nhava Sheva)

Appearance:

Smt. Nisha Bineesh, Shri J.C. Patel, Shri Kumar Vikram and Shri
A.K. Prabhakar, Advocates for the Appellant
Shri K.K. Srivastava, Authorized Representative for the Respondent

CORAM:

**HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE**

