

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

**(i) CUSTOMS APPEAL NO. 67 OF 2006**

**Shri Zarap Irani .....Appellant**

Versus

**Commissioner of Customs (Import), Mumbai ...Respondent**

**(ii) CUSTOMS APPEAL NO. 73 OF 2006**

**Shri Anand T. Kusre .....Appellant**

Versus

**Commissioner of Customs (Import), Mumbai ...Respondent**

**(iii) CUSTOMS APPEAL NO. 147 OF 2006**

**Ravindra Prakash Srivastava .....Appellant**

Versus

**Commissioner of Customs (Import), Mumbai ...Respondent**

**(iv) CUSTOMS APPEAL NO. 148 OF 2006**

**M. Sundaraman .....Appellant**

Versus

**Commissioner of Customs (Import), Mumbai ...Respondent**

**APPEARANCE:**

Shri Darshit K. Jain, Shri Vijayendra Purohit, Shri Manilal Kher, Advocates for the Appellant Nos. (i) & (ii)

Shri Darius Shroff, Sr. Advocate, Shri Sheroy M. Bodhanwala, Ms. Sakshi Sharma, Advocates for the Appellant Nos. (iii) & (iv)

Shri Ramesh Kumar, Authorised Representative for the Respondent

**Date of hearing: September 01, 2021**

**ORDER SHEET**

We have heard Shri Darshit K. Jain assisted by Shri Vijayendra Purohit and Shri Manilal Kher, learned Counsel for Appellant Nos. (i) & (ii); Shri Darius Shroff, Senior Advocate assisted by Shri Sheroy M. Bodhanwala and Ms. Sakshi Sharma for Appellant Nos. (iii) & (iv), and Shri Ramesh Kumar, learned Authorised Representative appearing for the Department. **Order Reserved.**

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

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