

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

**Appeal No. C / 86750 / 2021**

Date of Hearing : **04 August, 2022**

**BHARTI AIRTEL LTD**

Appellant

Versus

**COMMISSIONER OF CUSTOMS NN-NHAVA SHEVA - II**

Respondent

**Appeal No. C / 86752 / 2021**

Date of Hearing : **04 August, 2022**

**BHARTI AIRTEL LTD**

Appellant

Versus

**COMMISSIONER OF CUSTOMS NN-NHAVA SHEVA - II**

Respondent

**Appeal No. C / 86753 / 2021**

Date of Hearing : **04 August, 2022**

**BHARTI AIRTEL LTD**

Appellant

Versus

**COMMISSIONER OF CUSTOMS NN-NHAVA SHEVA - II**

Respondent

**Appeal No. C / 86754 / 2021**

Date of Hearing : **04 August, 2022**

**BHARTI AIRTEL LTD**

Appellant

Versus

**COMMISSIONER OF CUSTOMS NN-NHAVA SHEVA - II**

Respondent

Present for the Appellant : Shri Nikhil Gupta, Advocate

Present for the Respondent : Shri Ashwini Kumar, Addl. Comm (Authorised Representative)

**ORDER**

Order reserved. Written submissions to be filed within one week from today.

**(C J MATHEW)**  
**MEMBER (TECHNICAL)**

**(S K MOHANTY)**  
**MEMBER (JUDICIAL)**