

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 2**

CUSTOMS APPEAL NO. 147 OF 2006

RAVINDRA PRAKASH SRIVASTAVA

Appellant

Vs.

**COMMISSIONER OF CUSTOMS-
MUMBAI(PORT-IMPORT)**

Respondent

CUSTOMS APPEAL NO. 148 OF 2006

M SUNDARAMAN

Appellant

Vs.

**COMMISSIONER OF CUSTOMS(PORT-IMPORT)
MUMBAI**

Respondent

Appearance:

Present for the Appellant :Shri D.B.Shroff, Senior Counsel with Akash Singh, Advocate

Present for the Respondent:Shri P.A.Daulatkhan, Deputy Commissioner (AR)

CORAM:

HON'BLE MR. C J MATHEW, MEMBER (TECHNICAL)

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

Date of Hearing : **24/01/2024**

ORDER

Heard both sides. Order Reserved.

**(AJAY SHARMA)
MEMBER (JUDICIAL)**

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