

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
MUMBAI**

**REGIONAL BENCH – COURT NO. 2**

**CUSTOMS APPEAL NO: 85514 OF 2018**

[Arising out of Order-in-Original No: 16/2017-18/CAC/CC(E)/PS/Adjn dated 27<sup>th</sup> September 2017 passed by the Commissioner of Customs (Export-II), Mumbai – I.]

**Nexo Industries Pvt Ltd**

Village Mangarh, Kohr-Machhiwara Road  
Ludhiana Road, Ludhiana – 141 112

*... Appellant*

*versus*

**Commissioner of Customs (Export-II)**

New Custom House, Ballard Estate, Mumbai - 400001

*...Respondent*

APPEARANCE:

Mr T Viswanathan, Advocate for the appellant

Shri D S Mann, Deputy Commissioner (AR) for the respondent

**CORAM:**

**HON’BLE MR C J MATHEW, MEMBER (TECHNICAL)**

**HON’BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

**FINAL ORDER NO: 85386/2024**

|                   |            |
|-------------------|------------|
| DATE OF HEARING:  | 10/10/2023 |
| DATE OF DECISION: | 08/04/2024 |

PER: C J MATHEW

For order see customs appeal no. 87730 of 2017.

*(Order pronounced in the open court on 08/04/2024)*

**(AJAY SHARMA)**  
**Member (Judicial)**

**(C J MATHEW)**  
**Member (Technical)**