

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

REGIONAL BENCH – COURT NO. 2

CUSTOMS APPEAL NO: 85718 OF 2023

[Arising out of Order-in-Original No: 02/AK/C/CUS/2023 dated 31st January 2023
passed by the Commissioner of Customs, Nagpur.]

Mohd Ali

Flat No. 702, Building No.3,C-Block, Sector 19-A,
Bheema Shankar, Nerul East, Navi Mumbai- 400 706.

... Appellant

versus

Commissioner of Customs

Nagpur

GST Bhavan, Telangkhedi Road, Civil Lines
Nagpur- 440 001.

...Respondent

APPEARANCE:

Shri J C Patel, Advocate for the appellants

Shri S K Hatangadi, Assistant Commissioner (AR) for the respondent

CORAM:

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

HON’BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: 85476/2024

DATE OF HEARING:	23/11/2023
DATE OF DECISION:	08/05/2024

PER: C J MATHEW

For order see customs appeal no. 85623 of 2023

(Order pronounced in the open court on 08/05/2024)

(AJAY SHARMA)
Member (Judicial)

**/as*

(C J MATHEW)
Member (Technical)