

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

**WEST ZONAL BENCH
CUSTOMS APPEAL NO: 85058 OF 2023**

[Arising out of Order-in-appeal no. MUM-CUSM-PAX-APP-97 & 98/2022-23 dated 29th April, 2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III]

SHALLES S JHAVERI
17/19, Mr.Beauty Gem. 7th Lane, Ganesh Apartment, 1st
Floor,
Mumbai-400 001

... Appellant

versus

**COMMISSIONER of CUSTOMS, Air
Special Cargo**
Avas Corporate Point, 5th Floor, Makwana Lane, Behind
S.M.Centre, Andheri-Kurla Road, Marol,
Mumbai-400059

...Respondent

APPEARANCE:

Shri Puja Reddy, Advocate for the appellant
Shri Ram Kumar, Asstt. Commissioner (AR) for the respondent

CORAM:

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

FINAL ORDER NO.85496/2024

DATE OF HEARING: 13.05.2024
DATE OF DECISION: 13.05.2024

PER: CORAM

Appeal abated under Rule 21 of CESTAT (Procedure) Rules, 1982.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)