

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 87916 OF 2022

[Arising out of Order-in-Original No: CC-RK/005/2022-23 Adj.(X) ACC dated 31st October 2022 passed by the Commissioner of Customs (Exports), Air Cargo Complex, Mumbai.]

DHL Logistics Private Limited

101 A/B, Silver Utopia, Cardinal Gracias Road,
Chakala, Andheri (East), Mumbai 400 099

... Appellant

versus

Commissioner of Customs (Export)

Air Cargo Complex, Sahar, Andheri (E), Mumbai-400099

...Respondent

APPEARANCE:

Shri Prakash Shah, Advocate, Shri Mihir Mehta, Advocate & Shri Mohit Raval,
Advocate for the appellant

Shri Ram Kumar, 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: 85815/2024

DATE OF HEARING:	14/02/2024
DATE OF DECISION:	13/08/2024

PER: C J MATHEW

For order, see customs appeal no. 86413 of 2023

(Order pronounced in the open court on 13/08/2024)

(AJAY SHARMA)
Member (Judicial)

**/as*

(C J MATHEW)
Member (Technical)