

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

**WEST ZONAL BENCH**

**CUSTOMS APPEAL NO: 85279 OF 2023**

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

**Expert Cargo Movers**

Rzj 5/24, Nr Shakuntala Hospital (W)  
Sagarpur, New Delhi - 110046

*... Appellant*

*versus*

**Commissioner of Customs (Export)**

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

*...Respondent*

APPEARANCE:

Shri N D George, 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: 85820/2024**

|                   |            |
|-------------------|------------|
| 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)**

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