

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

WEST ZONAL BENCH - COURT NO. 1

**CUSTOMS APPEAL NO. 86446 OF 2024**

(Arising out of Order-in-Appeal No. 219 to 263 (Gr.5I)/2024(JNCH)/Appeals dated 23.02.2024 passed by Commissioner of Customs (Appeal), JNCH, Nhava Sheva, Mumbai-II)

**Lifelong Online Retail Pvt. Ltd.**

E/4 Gala No. 1/2, F4 Gala No. 3/4/5,  
Shree Rajlaxmi Logistics Park, Village Vadpe,  
Bhiwandi Nasik Agra Road, Taluka Bhiwandi,  
Thane, Maharashtra - 421302

**.....Appellant**

**VERSUS**

**Commissioner of Customs, (NS-V),**

Jawaharlal Nehru Custom House,  
Nhava Sheva, Taluka-Uran,  
Raigad, Maharashtra-400707

**.....Respondent**

**APPEARANCE:**

Shri T. Vishwanthan, Shri Akhilesh Kangsia, Ms. Madhura Khandekar and Shri Siddharth Sen, Advocates for the Appellant

Shri A.K. Shrivastava, Authorized Representative for the Department

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. C. J. MATHEW, MEMBER (TECHNICAL)**

**DATE OF HEARING: 25.10.2024  
DATE OF DECISION: 07.11.2024**

**ORDER**

The impugned order is set aside and the appeal is allowed. For order, see order of date passed in Customs Appeal No. 86406 of 2024.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(C.J. MATHEW)  
MEMBER (TECHNICAL)**