

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

WEST ZONAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 86447 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)**