

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

**WEST ZONAL BENCH**

**CUSTOMS APPEAL NO: 87260 OF 2021**

[Arising out of Order-in-Appeal No: MUM-CUSTM-AMP-APP-569 TO 678/2021-22 dated 18<sup>th</sup> August 2021 passed by the Commissioner of Customs (Appeals), Mumbai – II.]

**Ortho Clinical Diagnostics India Pvt Ltd**

403, Leela Business Park, Andheri Kurla Road  
Andheri (E), Mumbai – 400059.

**... Appellant**

*versus*

**Commissioner of Customs**

**(Air Cargo Import), Mumbai – III**

Air Cargo Complex, Navpada, Sahar Village  
Andheri (E), Mumbai – 400099.

**...Respondent**

**APPEARANCE:**

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

Shri Piyush Badhe Barasu, Deputy Commissioner (AR) for the respondent

**CORAM:**

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

**ORDER SHEET**

|                   |            |
|-------------------|------------|
| DATE OF HEARING:  | 25/10/2024 |
| DATE OF DECISION: | 28/11/2024 |

Appeal is disposed by way of remand. For order, see  
order of date in Customs Appeal No. **87246 of 2021**.

**(JUSTICE DILIP GUPTA)**  
**President**

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

\*/as