

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 87322 OF 2021

[Arising out of Order-in-Appeal No: MUM-CUSTM-AMP-APP-569 TO 678/2021-22 dated 18th 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)**