

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

WEST ZONAL BENCH

CUSTOMS APPLICATION (MISC) NO: 85387 OF 2023
(on behalf of appellant)
IN
CUSTOMS APPEAL NO: 344 OF 2011

[Arising out of Order-in-Appeal No: 36 to 89/MCH/AC/Gr.III/2011 dated 25th February 2011 passed by the Commissioner of Customs (Appeals), Mumbai – I.]

Sakura Exports
552-58, Babu Genu Road, 1st Floor, Kalbadevi Road
Mumbai - 400002 *... Appellant*

versus

Commissioner of Customs (Import)
New Custom House, Ballard Estate, Mumbai - 400001 *...Respondent*

WITH

CUSTOMS APPLICATION (MISC) NO: 85383 OF 2023
(on behalf of appellant)
IN
CUSTOMS APPEAL NO: 345 OF 2011

[Arising out of Order-in-Appeal No: 36 to 89/MCH/AC/Gr.III/2011 dated 25th February 2011 passed by the Commissioner of Customs (Appeals), Mumbai – I.]

Bhupendra Umbrell Mfg Co
21/23 Mahadev Shankar Seth Lane, Dadi Santuk Lane
Chira Bazar, Mumbai - 400002 *... Appellant*

versus

Commissioner of Customs (Import)
New Custom House, Ballard Estate, Mumbai - 400001 *...Respondent*

WITH

CUSTOMS APPLICATION (MISC) NO: 85361 OF 2023
(on behalf of appellant)
IN
CUSTOMS APPEAL NO: 352 OF 2011

[Arising out of Order-in-Appeal No: 36 to 89/MCH/AC/Gr.III/2011 dated 25th February 2011 passed by the Commissioner of Customs (Appeals), Mumbai – I.]

Bhagyalaxmi Exports
16, 3rd C, Gopal Baugh, Gazdhar Street
Chira Bazar, Mumbai - 400002 *... Appellant*

versus

Commissioner of Customs (Import)
New Custom House, Ballard Estate, Mumbai - 400001 *...Respondent*

WITH

CUSTOMS APPLICATION (MISC) NO: 85362 OF 2023
(on behalf of appellant)
IN
CUSTOMS APPEAL NO: 360 OF 2011

[Arising out of Order-in-Appeal No: 36 to 89/MCH/AC/Gr.III/2011 dated 25th February 2011 passed by the Commissioner of Customs (Appeals), Mumbai – I.]

Bhagyalaxmi Exports
16, 3rd C, Gopal Baugh, Gazdhar Street
Chira Bazar, Mumbai - 400002 *... Appellant*

versus

Commissioner of Customs (Import)
New Custom House, Ballard Estate, Mumbai - 400001 *...Respondent*

WITH

CUSTOMS APPLICATION (MISC) NO: 85385 OF 2023
(on behalf of appellant)
IN
CUSTOMS APPEAL NO: 362 OF 2011

[Arising out of Order-in-Appeal No: 36 to 89/MCH/AC/Gr.III/2011 dated 25th February 2011 passed by the Commissioner of Customs (Appeals), Mumbai – I.]

Neo Exports (Palghar)
Tiwari Industrial Estate, Boisar Road, Juna Palghar
Palghar - 401404 *... Appellant*

versus

Commissioner of Customs (Import)
New Custom House, Ballard Estate, Mumbai - 400001 *...Respondent*

WITH

CUSTOMS APPLICATION (MISC) NO: 85386 OF 2023

(on behalf of appellant)

IN

CUSTOMS APPEAL NO: 369 OF 2011

[Arising out of Order-in-Appeal No: 36 to 89/MCH/AC/Gr.III/2011 dated 25th February 2011 passed by the Commissioner of Customs (Appeals), Mumbai – I.]

M L Lodha International

59/2 MT Cloth Market, Vidhyalaya Bhawan

Indore

... Appellant

versus

Commissioner of Customs (Import)

New Custom House, Ballard Estate, Mumbai - 400001

...Respondent

WITH

CUSTOMS APPLICATION (MISC) NO: 85363 OF 2023

(on behalf of appellant)

IN

CUSTOMS APPEAL NO: 374 OF 2011

[Arising out of Order-in-Appeal No: 36 to 89/MCH/AC/Gr.III/2011 dated 25th February 2011 passed by the Commissioner of Customs (Appeals), Mumbai – I.]

Shripal Textiles

16, 3rd C, Gopal Baugh, Gazdhar Street

Chira Bazar, Mumbai - 400002

... Appellant

versus

Commissioner of Customs (Import)

New Custom House, Ballard Estate, Mumbai - 400001

...Respondent

WITH

CUSTOMS APPLICATION (MISC) NO: 85388 OF 2023

(on behalf of appellant)

IN

CUSTOMS APPEAL NO: 384 OF 2011

[Arising out of Order-in-Appeal No: 36 to 89/MCH/AC/Gr.III/2011 dated 25th February 2011 passed by the Commissioner of Customs (Appeals), Mumbai – I.]

B Chandan & Co

52/58, Babu Genu Road, Kalbadevi Road

... Appellant

Mumbai - 400002

versus

Commissioner of Customs (Import)

New Custom House, Ballard Estate, Mumbai - 400001

...Respondent

WITH

CUSTOMS APPLICATION (MISC) NO: 85384 OF 2023

(on behalf of appellant)

IN

CUSTOMS APPEAL NO: 386 OF 2011

[Arising out of Order-in-Appeal No: 36 to 89/MCH/AC/Gr.III/2011 dated 25th February 2011 passed by the Commissioner of Customs (Appeals), Mumbai – I.]

Sait Nagjee Purushotham & Co Pvt Ltd

94/96, Princess Street, Mumbai - 400002

... Appellant

versus

Commissioner of Customs (Import)

New Custom House, Ballard Estate, Mumbai - 400001

...Respondent

APPEARANCE:

None for the appellants

Shri Deepak Sharma, Deputy Commissioner (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

MISCELLANEOUS ORDER NO: 85508-85516/2025

DATE OF HEARING:

28/03/2025

DATE OF DECISION:

28/03/2025

PER: CORAM

On submission of Learned Authorized Representative that the

appeal of Revenue against order¹ of the Tribunal has since been withdrawn and refund has been granted, these applications are dismissed as infructuous.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*

¹ [final order no. A/573-625/13/CSTB/C-I dated 20th March 2013]