

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

REGIONAL BENCH - COURT NO. I

**CUSTOMS APPEAL No. 85400 of 2025**

(Arising out of Order-in-Appeal No. 1468 to 1619 (Gr.IV)2020(JNCH)/Appeals dated 22.12.2020 passed by the Commissioner of Customs (Appeals), Mumbai-II)

**M/s Metalloys Recycling Limited**

**.... Appellant**

12, Niraj Industrial Estate  
Off Mahakali Caves Road, Andheri (E),  
Mumbai – 400 093

Versus

**Commissioner of Customs, Nhava Sheva-II**

**.... Respondent**

JNPT Custom House, Nhava Sheva,  
Tal. Uran, Dist. Raigad, Maharashtra – 400 707

**APPEARANCE:**

Shri Mahesh Raichandani, Advocate for the Appellants

Shri Jitesh Kumar Jain, Authorized Representative for the Respondents

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

Date of Hearing: 04.04.2025

Date of Decision: 04.04.2025

***PER: JUSTICE DILIP GUPTA***

The appeal is dismissed. For order, see order of date in **Customs  
Appeal No. 85341 of 2025.**

(Dictated and pronounced in open court)

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

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