

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

WEST ZONAL BENCH, MUMBAI

Customs Appeal No. 85473 of 2021

(Arising out of Order-in-Original No. Pr. COMM.R./SKA/ADJN/04/2020-21 dated 27.01.2021 passed by the Pr. Commissioner of Customs, CSMI Airport, Mumbai.)

Shamshuddin A Shroff

.....Appellant

VERSUS

Commissioner of Customs, Airport, Mumbai

.....Respondent

APPEARANCE:

Shri N.D. George, Advocate for the Appellant

Shri D.S. Mann, Dy. Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

Date of Hearing: 06.06.2025

Date of Decision: 15.07.2025

The appeal is allowed. For order, see order in Service Tax Appeal No. 85471 of 2021.

**(Dr. Suvendu Kumar Pati)
Member (Judicial)**

Prasad