

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

WEST ZONAL BENCH, MUMBAI

Customs Appeal No. 85747 of 2022

(Arising out of Order-in-Original No. MUM/CUS/VKC/03/2021/ADJN/APSC dated 15.12.2021 passed by the Pr. Commissioner of Customs-II, Airport Special Cargo, Mumbai.)

Mr. Sanjay K. Shah
Partner of M/s. S. Kantilal & Company,
503, Dharam Palace, B Wing,
Sukh Sagar, Mumbai-400 007

.....Appellant

VERSUS

Commissioner of Customs –
Airport Special Cargo, Mumbai
6th Floor, Awas Corporate Point,
Makwana Lane, Andheri-Kurla Road,
Behind S.M. Centre, Andheri (East),
Air Cargo Complex, Sahar, Mumbai – 400 059

.....Respondent

APPEARANCE:

Shri J.C. Patel, Advocate for the Appellants
Shri Dinesh Nanal, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

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

Date of Hearing: 04.07.2025

Date of Decision: 03.09.2025

The appeal is allowed-in-part. For order, see order in Customs Appeal No. 85746 of 2022.

(Dr. Suvendu Kumar Pati)
Member (Judicial)