

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 86375 OF 2014

[Arising out of Order-in-Appeal No: 158(Gr.VI)/2014(JNCH)/IMP-147 dated 21ST January 2014 passed by the Commissioner of Customs (Appeals), Mumbai – II.]

Nilkamal Limited

Nilkamal House, 77/78 MIDC, Road No. 13/14
Andheri (E), Mumbai - 400093

... Appellant

versus

Commissioner of Customs (Imports)

Jawaharlal Nehru Customs House, Nhava Sheva
Tal: Uran, Dist: Raigad - 400707

...Respondent

APPEARANCE:

Shri Mihir Mehta, Shri Suyog Bhawe and Shri Ananta Khandiat,
Advocates for the appellants

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

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:	29/09/2025

PER: C J MATHEW

Appeal allowed. For order, see order of date in customs appeal
no. 86374 of 2014.

(Order pronounced in the open court on 29/09/2025)

**(JUSTICE DILIP GUPTA)
President**

**(C J MATHEW)
Member (Technical)**

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