

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

REGIONAL BENCH

CUSTOMS APPEAL NO: 85820 OF 2020

[Arising out of Order-in-Original No: CC-VA/10/2020-21 Adj.(I) ACC dated 18th June 2020 passed by the Commissioner of Customs (Import), Air Cargo Complex, Mumbai]

Manojit Acharya

Jungheinrich Lift Truck India Pvt Ltd
203/204 2nd Floor, Delphi A Wing, Central Avenue
Hiranandani Business Park, Powai, Mumbai - 400706

... Appellant

versus

Commissioner of Customs (Import)

Air Cargo Complex, Sahar, Andheri (E),
Mumbai - 400099

...Respondent

APPEARANCE:

Shri T. Vishwanathan, Mr Akhilesh Kangazia and Ms Apoorva Parihar,
Advocates for the appellant

Shri Piyush Bhadhe, Joint Commissioner (AR) of the Department

CORAM:

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

DATE OF HEARING:	03/04/2025
DATE OF DECISION:	01/10/2025

PER: C J MATHEW

Appeal allowed. For order, see order of date in customs appeal
no. 85809 of 2020.

(Order pronounced in the open court on 01/10/2025)

**(JUSTICE DILIP GUPTA)
President**

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