

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

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REGIONAL BENCH – COURT NO. 1

**Customs Appeal No.891 Of 2010**

[Arising out of Order-in-Original CAO No.75/2010/CAC/CC/SS dated 25.08.2010 passed by the Commissioner of Customs (EP), Mumbai]

**M/s Scottish Chemical & Fluxes**

407-412, Span Centre, South Avenue,  
Santacruz (W), Mumbai-400054

**..... Appellant**

*Versus*

**The Commissioner of Customs**  
**(Export Promotion)**

2<sup>nd</sup> floor New Customs House, Ballard Estate,  
Mumbai-400001

**..... Respondent**

**APPEARANCE:**

Shri R.V. Desai, Senior Advocate and Shri Rohit Pardeshi,  
Advocate for the Appellant

Shri Mahesh Patil, Authorised Representative for the Respondent

**CORAM:**

**HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)**

**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

Date of Hearing: 24.07.2025

Date of Decision: 14.11.2025

**ORDER**

The appeal is allowed. For order see order of date passed in Customs Appeal No.890 Of 2010.

**(D.M. MISRA)**  
**MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)**  
**MEMBER (TECHNICAL)**

PK