

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

REGIONAL BENCH - COURT NO. 5

**Customs Appeal No. 87896 of 2025**

(Arising out of Order-in-Appeal No. 1331 & 1332 (Gr.IIC-F)/2025(JNCH)/Appeals dated 03.11.2025 passed by the Commissioner of Customs (Appeals), Mumbai-II)

**M/s G.R. Agro & Commodities**

**.... Appellant**

Versus

**Commissioner of Customs, Nhava Sheva-I**

**.... Respondent**

**Appearance:**

Shri Ramachandran Mattiyil, Advocate for the Appellants

Shri Jitesh Kumar Jain, Authorized Representative for the Respondent

**CORAM:**

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

**HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)**

Date of Hearing: 25.11.2025

Date of Decision: 19.12.2025

The appeal is allowed. For order, see order in Service Tax Appeal No. 87893 of 2025.

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

**(M.M. Parthiban)  
Member (Technical)**