

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

REGIONAL BENCH - COURT NO. 5

Customs Appeal No. 87897 of 2025

(Arising out of Order-in-Appeal No. 1333 & 1334 (Gr.IIC-F)/2025(JNCH)/Appeals dated 03.11.2025 passed by the Commissioner of Customs (Appeals), Mumbai-II)

M/s Sunshine Enterprises

.... 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)**