

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

**REGIONAL BENCH**

**CUSTOMS APPEAL NO: 85437 OF 2024**

[Arising out of Order-in-Appeal No: 1092 to 1127(Gr. VA)/2023 (JNCH)/Appeals dated 31<sup>st</sup> October 2023 passed by the Commissioner Customs (Appeals), Mumbai-II]

**Socomec Innovative Power Solutions P Ltd**

2, 404, 4<sup>th</sup> Floor, C-Wing, Neelkanth Business Park,  
Vidhyavihar West, Mumbai

**... Appellant**

*versus*

**Commissioner of Customs (NS-V)**

Jawaharlal Nehru Port Trust, Nhava Sheva  
Taluka-Uran, Dist: Raigad, Maharashtra-400 707

**...Respondent**

**APPEARANCE:**

Ms Madhura Khandekar, Advocate for the appellant

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:  | 22/01/2026 |
| DATE OF DECISION: | 22/01/2026 |

**PER: JUSTICE DILIP GUPTA**

Appeal is allowed. For order, see order of date in Customs  
Appeal No. 85427 of 2024.

**(JUSTICE DILIP GUPTA)  
President**

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

\*/as