

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

REGIONAL BENCH

CUSTOMS APPEAL NO: 85440 OF 2024

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

Socomec Innovative Power Solutions P Ltd

2, 404, 4th 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)**