

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Customs Appeal No. 86932 of 2024

[Arising out of Order-in-Original No. 305/2023-24/Commr/NS-I/CAC/JNCH dated 29.03.2024 passed by the Commissioner of Customs (NS-I), JNCH, Nhava Sheva.]

Lalith Kumar JainAppellant

VERSUS

Commissioner of Customs, Nhav Sheva-IRespondent

APPERANCE:

Shri Ashwini Kumar, Advocate with
Shri Abhishek B. Godase, Advocate for the Appellant

Shri Mahesh Yashwant Patil, Additional Commissioner, Authorised
Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

Date of Hearing: 19.12.2025
Date of Decision: 06.02.2026

The appeal is allowed. For order, see order in Customs Appeal
No. 86623 of 2024.

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Prasad