

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

REGIONAL BENCH

Customs Appeal No. 86568 of 2016

[Arising out of Order-in-Original No. COMMR/AKG/23/2016/ADJN. ACC (X) dated 31.03.2016 passed by the Commissioner of Customs-IV, Air Cargo Complex-Export, Mumbai Zone-III.]

M/s. Neelam Exports

.....Appellant

VERSUS

**Commissioner of Customs-IV, (Air Cargo
Complex-Export), Mumbai Zone-III**

.....Respondent

APPEARANCE:

Shri Jhamman Singh, Advocate for the Appellant

Shri Shambhoo Nath, Special Counsel, 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: 25.02.2026

The appeal is allowed. For order, see order in Customs Appeal No. 86896 of 2016.

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

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

Prasad