

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH
COURT No. 4**

CUSTOMS APPEAL NO. 87854 OF 2025

(Arising out of Order-in-Original No. 07/2025-26/Commr. NS-V/Gr. VB/JNCH dated 16.10.2025 passed by the Commissioner of Customs, Nhava Sheva, Raigad.)

M/s IZI ventures P ltd

Appellant

B-101 Ansal Lake View Enclave,
Bhopal City, Bhopal,
Madhya Pradesh-462013

VERSUS

**Commissioner of Customs-Nhava
Sheva-V**

Respondent

JNPT, Custom House, Nhava Sheva,
Raigad, Maharashtra-400 707.

APPEARANCE:

Shri Ashwini Kumar, Advocate alongwith
Shri Abhishek Godase, Advocate for the Appellant
Shri Ram Kumar, Dy. Commissioner,
Representative for the Respondent

Authorised

CORAM:

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

Date of Hearing: 07.04.2026

Date of Decision: 21.04.2026

PER: DR. SUVENDUE K. PATI

Customs Appeal No. 87854 of 2025 is allowed. For order, see order of date in Customs Appeal no. 87853 of 2025

**(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)**

**(M.M.PARTHIBAN)
MEMBER (TECHNICAL)**