

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

REGIONAL BENCH

**CUSTOMS APPEAL NO. 85883 OF 2025**

(Arising out of Order-in-Original No. CAO No. CC/RK/24/2023-24 Adj. (X) ACC dated 15.11.2023 passed by the Commissioner of Customs (Exports), ACC, Andheri (East), Mumbai)

**Shri Ashfaq Anwar Nursumar,**

**....Appellant**

Partner of M/s. Haji's International,  
301/302, Garden View Tower,  
Sahkar Road, S.V. Road,  
Jogeshwari (West),  
Mumbai - 400102

**VERSUS**

**Commissioner of Customs (Export)**

**.....Respondent**

ACC, Mumbai, Zone-III

**APPEARANCE:**

Shri J.C. Patel and Ms. Shamita Patel, Advocates for Appellant

Shri C.S. Vinod, Authorized Representative appearing for the Department

**CORAM:**

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT**

**HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**Date of Hearing: 17.04.2026**

**Date of Decision: 30.04.2026**

**ORDER**

The appeal is allowed. For order, see order of date passed in Customs Appeal no. 87556 of 2024.

**(JUSTICE DILIP GUPTA)**  
**PRESIDENT**

**(P. ANJANI KUMAR)**  
**MEMBER (TECHNICAL)**