

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

WEST ZONAL BENCH - COURT NO. 1

**CUSTOMS APPEAL NO. 86120 OF 2024**

(Arising out of Order-in-Original No. 31/SJ(31)/PCC(ADJN.)/MUMBAI/2023-24 dated 21.12.2023 passed by Principal Commissioner of Customs (Adjudication), Mumbai)

**The Commissioner of Customs (Import-I),**  
New Customs House,  
Mumbai-400 001

**.....Appellant**

**VERSUS**

**M/s. Adani International Container  
Terminal (P) Limited**  
Adani House, Near Mithakhali Circle,  
Near Shrimali Society,  
Navrangpura, Ahmedabad-380009

**.....Respondent**

**APPEARANCE:**

Shri Shambhoo Nath, Special Counsel of the Department

Shri V.S. Nankani, Senior Advocate, Shri J.H. Motwani, Shri Sachin Mishra and Shri Archi Aditya, Advocates for the Respondents

**CORAM:**

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT**  
**HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**Date of Hearing: 16.04.2026**  
**Date of Decision: 05.06.2026**

**ORDER**

The appeal is dismissed. For order, see order of date passed in Customs Appeal No. 86116 of 2024.

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

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

Shreya