

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 86119 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 Ports and Special Economic
Zone 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