

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

WEST ZONAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 86126 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

Shri Mehul Jani

Saif Plus, R4, 38/A, Saif Zone,
P.O. Box 122528,
Sharjah, United Arab Emirates

.....Respondent

APPEARANCE:

Shri Deepak Sharma, Authorized Representative for the Department

None for the Respondents

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: 05.06.2026

ORDER

The appeal is dismissed. For order, see order of date passed in
Customs Appeal No. 86122 of 2024.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

Shreya