

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 86124 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 Jatin Shah
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)