

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

**Customs Appeal No. 60516 of 2023  
Customs Appeal No. 60521 of 2023**

**M/s Vishrut Singla  
M/s Harinder Singh**

**.....Appellant**

*VERSUS*

**Commissioner of  
Customs, Ludhiana**

**Commissioner of**

**.....Respondent**

**APPEARANCE:**

Present for the Appellant: Shri Poojan Malhotra, Advocate

Present for the Respondent: Shri Anurag Kumar, Authorized Representative

**CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)**

DATE OF HEARING: 10.09.2025

**ORDER**

Arguments heard. Order reserved.

**(S. S. GARG)  
MEMBER (JUDICIAL)**