

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60516 of 2023

M/s Vishrut Singla

.....Appellant

VERSUS

Commissioner of Customs, Ludhiana

.....Respondent

APPEARANCE:

Present for the Appellant: None

Present for the Respondent: Sh. Anurag Kumar, Authorized Representative

CORAM: HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING: 14.11.2024

ORDER

Learned Authorized Representative for the Department sent an e-mail requesting to tag another appeal No. C/60521/2023 arising out of the same impugned order. In view of this, Registry is directed to tag both the appeals together and list the same before **next Single Member Bench** as and when the same is constituted.

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

PK