

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA  
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.1

**Customs Appeal Nos.75536-75538 of 2023**

**M/s. Bagrecha Enterprises**

**Appellant**

*VERSUS*

**Commissioner of Customs (Port), Kolkata**

**Respondent**

Present for the Appellant: Shri Hari Radhakrishnan, Advocate

Present for the Respondent: Shri Faiz Ahmed, Authorized Representative

**DATE OF HEARING: 3 November 2023**

**ORDER**

Appeals allowed. Detailed order to follow.

Sd/

**(ASHOK JINDAL)  
MEMBER (JUDICIAL)**

Sd/

**(RAJEEV TANDON)  
MEMBER (TECHNICAL)**

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