

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

REGIONAL BENCH: COURT NO. – 1

Customs Appeal No. 75543 of 2023

M/s. Daga Shipping Agents Private Limited **...Appellant**
VERSUS

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

Present For the Appellant : Shri Bimal Daga, Accountant / Representative
Present For the Respondent : Shri Faiz Ahmed, Authorized Representative

CORAM:

HON’BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON’BLE SHRI SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

DATE OF HEARING: 27.08.2025

ORDER

The appeal is allowed. Detailed order to follow.

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)