

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH, COURT NO. 1

CUSTOMS APPEAL NO. 87501 OF 2023

BHAIJAAN STORES

Appellant

Vs.

**COMMISSIONER OF CUSTOMS,
MUMBAI IMPORT - II**

Respondent

CUSTOMS APPEAL NO. 85820 OF 2024

JUNAID KUDIA

Appellant

Vs.

**COMMISSIONER OF CUSTOMS,
MUMBAI IMPORT - II**

Respondent

CUSTOMS APPEAL NO. 85951 OF 2024

SADIK KUDIA

Appellant

Vs.

**COMMISSIONER OF CUSTOMS,
MUMBAI IMPORT - II**

Respondent

Appearance:

Present for the Appellant : Shri J.C. Patel, Advocate

Present for the Respondent : Shri Dinesh Nanal, Authorized Representative

Date of Hearing : **23/02/2026**

ORDER

Orders are reserved.

**(M.M. PARTHIBAN)
MEMBER (TECHNICAL)**

**(S.K. MOHANTY)
MEMBER (JUDICIAL)**