

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
WEST ZONAL BENCH**

**CUSTOMS EARLY HEARING APPLICATION NO.86835,86837-
86838 OF 2024
IN
CUSTOMS APPEAL NO.87501 OF 2023
CUSTOMS APPEAL NO.85820 OF 2024
CUSTOMS APPEAL NO.85951 OF 2024**

(Arising out of order-in-appeal no. MUM-CUS-MA-IMP-235 to 237/2022-23 dated 27th February, 2023 passed by the Commissioner of Customs (Appeals), New Customs House, Ballard Estate, Mumbai-400001)

**BHAIJAAN STORES
JUNAID KUDIA
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 D.S.Maan, Dy.Commissioner (AR)

CORAM:

HON'BLE MR. C J MATHEW, MEMBER (TECHNICAL)

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

MISC. ORDER NO. 85566-85568 /2025

Date of Hearing/Decision : **28.04.2025**

PER:CORAM

These applications seeks out of turn disposal of appeals Nos.87501/2023,85820 & 85951/2024 against order MUM-CUS-MA-IMP-235 to 237/2022-23 dated 27th February, 2023 of Commissioner of Customs (Appeals), New Customs House, Ballard Estate, Mumbai.

2. Learned Counsel for applicant submitted that, in identical circumstance, the issue in dispute has been decided by this Tribunal.

3. Learned Authorised Representative contended that the issue had not been judicially settled.

4. Considering the submission, we allow the applications and direct Registry to list appeal for disposal on 15th September 2025.

(Dictated and pronounced in court)

(AJAY SHARMA)
MEMBER (JUDICIAL)

(C J MATHEW)
MEMBER (TECHNICAL)

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