

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI**

**PRINCIPAL BENCH**

**CUSTOMS APPEAL NO. 50238 OF 2021**

(Arising out of Order-in-Appeal No. CCA/Customs/D-I/Import/NCH/616-621/2020-21 dated 24.08.2020 (received on 28.08.2020) passed by Commissioner of Customs (Appeals), NCH, New Delhi)

**Principal Commissioner of Customs,**  
ACC (Import) Commissionerate,  
New Customs House,  
New Delhi-110037

**...Appellant**

Versus

**M/s Lava International Limited,**  
A-56, Sector-64, Noida,  
Uttar Pradesh-201301

**...Respondent**

**APPEARANCE:**

Shri Mihir Ranjan, Special Counsel and Ms. Jaya Kumari, Authorized Representative for the Department

Shri B.L. Narasimhan, Shri Rachit Jain and Shri Ashwani Bhatia, Advocates for the Appellant

**CORAM:**

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

**Date of Hearing: 30.11.2022  
Date of Decision: 10.02.2023**

**ORDER**

The appeal is dismissed. For order, see order of date passed in Customs Appeal No. 51132 of 2020.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(P.V. SUBBA RAO)  
MEMBER (TECHNICAL)**