

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

**PRINCIPAL BENCH – COURT NO. 3**

**Customs Appeal No. 51794 of 2022  
With  
Customs Stay Application No. 50475 of 2022**

(Arising out of Order-in-Appeal No. CC(A)/Cus/D-II/IMP/ICD/TKD/484-485/2021-22 dated 29.06.2021 passed by the Commissioner of Customs (Appeals), New Delhi)

**Principal Commissioner of Customs (Import)      Appellant  
Inland Container Depot  
Tughlakabad, New Delhi**

VERSUS

**M/s Bans International      Respondent**  
D-71, Sector A-2, Tronica City Industrial Area,  
Loni, Uttar Pradesh – 201102.

**Appearance**

Shri Rakesh Kumar & Shri Nagendra Yadav, Authorized Representative – for the Appellant.

Shri Piyush Kumar & Shri Rajat Mishra, Advocates – for the Respondent.

**CORAM : HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)  
HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)**

**DATE OF HEARING: 09/02/2023  
DATE OF DECISION: 03/04/2023  
ORDER**

**P.V. Subba Rao**

Appeal filed by Revenue is dismissed. The stay application in this appeal is also disposed of. For order, see order of date in Customs Appeal No. 51682 of 2021.

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

**(BINU TAMTA)  
MEMBER (JUDICIAL)**

RM