

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

REGIONAL BENCH - COURT NO.I

**Customs Appeal No.70561 of 2020
WITH
Customs Cross Application No.70077 of 2021**

(Arising out of Order-in-Original No.07/Pr.Commr./Noida-Cus/2020-21 dated 27/08/2020 passed by Commissioner of Customs, Noida)

Commissioner of Customs, NoidaAppellant
(Concor Complex, P.O., Container Depot, Noida-201311)

VERSUS

M/s Khanna Traders & Engineers,Respondent
(D-26, Site-IV, Surajpur Industrial Area,
Greater Noida-201306)

APPEARANCE:

Shri R.K. Philips, Advocate &
Shri Apoorv Philips, Advocate for the Appellant-assessee
Shri A.K. Choudhary, Authorised Representative for the Respondent-
revenue

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

DATE OF HEARING : 27 November, 2024
DATE OF DECISION : 27 November, 2024

Appeal filed by the revenue is dismissed. Cross Objection
also gets disposed of. For order see order of the date in Customs
Appeal No.70479 of 2020.

**(P.K. CHOUDHARY)
MEMBER (JUDICIAL)**

**(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)**

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