

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

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70706 of 2024

(Arising out of Order in Appeal - NOI-CUSTM-000-APP-412-414-23-24, dated -12/12/2023 passed by Commissioner (Appeals) CGST, Noida)

Shri Rajneesh Jain

.....Appellant

(40, 2nd Floor Rajasthani Udyog Nagar
G T Karnal Road, New Delhi, 110033)

VERSUS

Commissioner, Customs, Noida

....Respondent

GST Bhawan, Ircon Building, Plot No.-C-232,A/2-A/3,
Sector-48,Gautam Budh Nagar, Noida-201301

APPEARANCE:

Shri Prakhar Shukla, Advocate for the Appellant

Shri A.K. Choudhary, Authorised Representative for the Respondent

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

DATE OF HEARING : 21.02.2025
DATE OF DECISION : 21.02.2025

The appeal is allowed by way of remand to learned Commissioner (Appeals). For order, see order of date in Customs Appeal No.70707 of 2024.

**Sd/-
(P. K. CHOUDHARY)
MEMBER (JUDICIAL)**

**Sd/-
(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**

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