

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

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70379 of 2021

(Arising out of Order-in-Original No.14/Pr.Commr/NOIDA-CUS/2020-21 dated 26.10.2020 passed by Principal Commissioner of Customs, Noida)

Principal Commissioner of Customs, Noida

.....Appellant

VERSUS

M/s India Trade Link Private Limited

....Respondent

APPEARANCE:

Shri A.K. Choudhary, Authorized Representative for the Revenue
Shri Atul Gupta, Advocate for the Respondent

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

DATE OF HEARING : 25.04.2025
DATE OF DECISION : 28.05.2025

The department's appeal is dismissed. For order, see order
of date in Customs Appeal No.70052 of 2021.

**Sd/-
(RAJEEV TANDON)
MEMBER (TECHNICAL)**

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

SB