

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

REGIONAL BENCH - COURT No. II

Customs Appeal No.70408 of 2021

(Arising out of Order-in-Original No.19/Pr.Commr/Noida-Cus/2020-21 dated 24/12/2020 passed by Commissioner of Customs, Noida)

**Commissioner of Customs, Central Excise &
Service Tax, Noida**

(Commissionerate, Concor Complex Tilpata, Noida)

.....Appellant

VERSUS

Mr. Naresh Kumar Rana,

(of M/s Raj Jewellers SDF Block D, 7B, Special Economic Zone,
Noida Dadri Road, Noida-201305)

....Respondent

APPEARANCE:

Smt Chitra Srivastava, Authorised Representative for the Appellant
None, for the Respondent

**CORAM: HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)**

DATE OF HEARING & DECISION : 14 July, 2025

This appeal is dismissed. For order, see order of the date in
Customs Appeal No.70210 of 2021.

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

**(ANGAD PRASAD)
MEMBER (JUDICIAL)**

akp