

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

REGIONAL BENCH - COURT No.II
(E-Hearing)

Customs Appeal No.70618 of 2025

(Arising out of Order-in-Appeal No.NOI-CUSTOM-000-APP-199 to 203/24-25 dated 30/10/2024 passed by Commissioner (Appeals) Customs, Central Goods & Services Tax, Noida)

Shri Sheel Kumar Sethi,

.....Appellant

VERSUS

Commissioner of Customs (Pre.), Noida

....Respondent

(4th Floor, C-232A/2 to C232A/3,
GST Bhawan, Sector-48, Noida-201301)

APPEARANCE:

Shri Priyadarshi Manish, Advocate &
Ms Kratika Shaiyam, Advocate for the Appellant
Smt Chitra Srivastava, Authorised Representative for the Respondent

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

DATE OF HEARING : 21 August, 2025
DATE OF PRONOUNCEMENT : 12 December, 2025

This appeal is dismissed. For order, see order of the date in Customs Appeal No.70615 of 2025.

**(S.K. MOHANTY)
MEMBER (JUDICIAL)**

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