

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

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70636 of 2025

(Arising out of Order-in-Original No.12/PC/NOIDA-CUS/2024-25 dated 28.03.2025 passed by the Principal Commissioner of Customs, Noida)

M/s O. Sairam,

.....Appellant

VERSUS

**Principal Commissioner of Customs,
Noida**

....Respondent

APPEARANCE:

Shri Nishant Mishra, Advocate for the Appellant

Ms. Chitra Srivastava, Authorized Representative for the Respondent

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)

DATE OF HEARING : 19.11.2025
DATE OF PRONOUNCEMENT : 12.01.2026

The appeal is allowed. For order, see order of date in
Customs Appeal No.70635 of 2025.

Sd/-

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

LKS