

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

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70807 of 2025

(Arising out of Order-in-Original No.04/PC/NOIDA/CUS/2025-26 dated 22.07.2025 passed by Commissioner of Customs, Noida)

Mr. Puneet Kumar, Director

.....Appellant

VERSUS

Commissioner of Customs, Noida

....Respondent

APPEARANCE:

Shri Abhinav Kalra, Advocate & Shri Nishant Mishra, Advocate for the Appellant

Shri Santosh Kumar Authorized Representative for the Respondent

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

DATE OF HEARING : 10.03.2026
DATE OF PRONOUNCEMENT : 14.05.2026

The appeal is allowed. For order, see order of date in Customs Appeal No.70027 of 2026.

Sd/-

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

Sd/-

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**

LKS