

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

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70642 of 2025

(Arising out of Order-in-Original No.19/Pr. Commr./Noida-Cus/2020-21 dated 24.12.2020 passed by Pr. Commissioner of Customs, Noida)

Mr. Ajit Singh,

.....Appellant

VERSUS

Pr. Commissioner of Customs, Noida

....Respondent

APPEARANCE:

Shri Rahul Raheja, Advocate & Shri Gaurav Prakash, Advocate for the Appellant

Shri A. K. Choudhary, 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 : 11.03.2026
DATE OF PRONOUNCEMENT : 06.07.2026

The appeal is allowed. For order, see order of date in Customs Appeal No.70641 of 2025.

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

**Sd/-
(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**

LKS