

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

REGIONAL BENCH - COURT NO.I

**Customs Appeal No.70077 of 2026**

(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)

**M/s Raj Jewellers, .....Appellant**  
**(Through Its Proprietor Shri Ashok Kumar Verma)**

*VERSUS*

**Pr. Commissioner of Customs, Noida ....Respondent**

**APPEARANCE:**

Shri A. P. Mathur, 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*