

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL**

**REGIONAL BENCH, COURT - 1**

**Customs Appeal No. 26044 of 2013**

[Arising out of the Order-in-Original No. 04/2012 dated 27.12.2012 passed by the  
Commissioner of Customs, Mangalore.]

**Shri. Ashish Kapadia, Managing Director**

M/s. Delta Corp Ltd., Bayside Mall, 2<sup>nd</sup> Floor,  
Opp Sobo Central Mall, Tardeo Road, Haji Ali,  
Mumbai, Maharastra - 400034.

**.....Appellant**

**VERSUS**

**Commissioner of Customs**

New Custom House, Panambur,  
Mangalore-575010.

**.....Respondent**

**Appearance:**

Mr. Jithendra Motwani, Advocate for Appellant

Mr. K.A. Jathin, Authorized Representative (AR) for Respondent

**Coram:**

**Hon'ble Dr. D. M Misra, Member (Judicial)**

**Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)**

Date of Hearing: 09.04.2025

Date of Decision: 08.10.2025

This appeal is Allowed. For Order, see order of this date in  
Customs Appeal No. 26041 of 2013.

**(D.M. Misra)**  
**Member (Judicial)**

**(Pullela Nageswara Rao)**  
**Member (Technical)**