

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

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REGIONAL BENCH – COURT NO. 1

**Customs Appeal No. 3590 Of 2012**

[Arising out of OIA No.96-95/CUS/APPL/DLH-IV/2012 dated 28.08.2012 passed by the Commissioner of Central Excise (Appeals), Delhi-IV, Faridabad]

**Jaspal Singh Batra, Director** : **Appellant**  
**M/s Welco Overseas Pvt. Ltd.**  
C-204, Naraina Industrial Area,  
New Delhi-110028

*VERSUS*

**The Commissioner of Customs, Delhi-IV** : **Respondent**  
New CGO Complex, NH-IV, NIT, Faridabad,  
Haryana-121001

**APPEARANCE:**

Shri Prabhat Kumar, Advocate for the Appellant  
Shri Pawan Kumar, Authorised Representative for the Respondent

**CORAM:**

**HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**  
**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**ORDER**

DATE OF HEARING: 14.03.2024

DATE OF DECISION: 28.03.2024

The appeal is allowed. For order see order of date passed in  
Customs Appeal No.3588 of 2012.

**(S. S. GARG)**  
**MEMBER (JUDICIAL)**

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

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