

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60736 of 2023

[Arising out of Order-in-Appeal No. CC(A)/CUS/D-II/ICD/PPG/1892-1917/2021-22 dated 28.02.2022 passed by the Commissioner of Customs (Appeals), New Customs House, Near IGI Airport, New Delhi]

**Commissioner of Customs
ICD Patparganj & Other ICDs**

Patparganj, Delhi 110096
& Sonapat, Haryana 131101

.....Appellant(s)

VERSUS

VSM Impex Pvt Ltd

2944/3, Bhagat Singh Street,
Chunamandi, Paharganj,
New Delhi 110055

.....Respondent

APPEARANCE:

Present for the Appellant(s): Shri Pawan Kumar & Shri Anurag Kumar,
Authorized Representatives

Present for the Respondent: Shri R.K. Hasija & Shri Shivang Puri, Advocates

CORAM:

HON'BLE Sh. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE Sh. P. ANJANI KUMAR, MEMBER (TECHNICAL)

DATE OF HEARING: 24.04.2024

DATE OF DECISION: 22.05.2024

ORDER

Appeal is dismissed. For order, see order of date passed in
Customs Appeal No. 60711 of 2023.

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

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