

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60445 of 2020

[Arising out of Order-in-Appeal No. CC(A)/CUS/D-II/ICD/PPG/252/2020-21 dated 06.07.2020 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)

.....Appellant(s)

VERSUS

M/s Elvance Overseas LLP

.....Respondent

APPEARANCE:

Sh. Anurarg Kumar, Authorized Representative for the Appellant

Shri R.K. Hasija & Shri Shivang Puri, Advocates for the Respondents

CORAM:

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

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

DATE OF HEARING: 17.09.2024

DATE OF DECISION: 30.09.2024

ORDER

Appeal is dismissed. For order, see order of date passed in Customs Appeal No. 60443 of 2020.

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

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