

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH, COURT NO. I

Customs Appeal No. 54040 of 2018

[Arising out of the Order-in-Original No. 03/2018-19/VS/COMMR./IMPORT dated 28/06/2018 passed by The Principal Commissioner of Customs, Air Cargo Complex (Import), New Delhi.]

Shri Kishan Singh Dhapa, F Card Holder, M/s Exim Cargo Services, RZE-450, Street No. 27-C, Sadh Nagar – II, Palam Colony, New Delhi – 110 045.	Appellant
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VERSUS

Principal Commissioner of Customs Air Cargo Complex (Import), New Custom House, Near IGI Airport, New Delhi – 110 037.	Respondent
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APPEARANCE

S/Shri Vaibhav Singh, Virender Kumar, Jitender Kumar, Ms. Reena Rawat, Ms. Vibha Narang, Shri Kartik Jindal, Bolloju Venugopal, Ms. Stuti Karwal and Shri B.L. Garg, Advocates – for the appellants.

S/Shri Sunil Kumar and Rakesh Kumar, Authorized Representative (DRs) – for the Respondent.

**CORAM : HON'BLE SHRI JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE SHRI C.L. MAHAR, MEMBER (TECHNICAL)**

FINAL ORDER NO. 50585/2020

DATE OF HEARING : 13/09/2019.

DATE OF DECISION : 12/03/2020.

C.L. MAHAR :-

The appeal is dismissed. For order, see order of date in Customs Appeal No. 52445 of 2018.

(Order pronounced in open court on 12/03/2020.)

**(Justice Dilip Gupta)
President**

**(C.L. Mahar)
Member (Technical)**