

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

PRINCIPAL BENCH, COURT NO. I

Customs Appeal No. 52779 of 2019

[Arising out of the Order-in-Appeal No. IND-EXCUS-000-APP-054-19-20 dated 31/05/2019 passed by The Commissioner (Appeals), CGST & Central Excise, Indore.]

Shri Anil Kumar Tiwari, **Appellant**
Director M/s Bharati Freight Forwarders Pvt. Ltd.
A/76, Ashok Bohar Ring Road No. 2,
Near Durga Petrol Pump, Gondwara,
Raipur – 493 221.

VERSUS

Commissioner (Appeals) **Respondent**
Customs, Central Goods &
Service Tax & Central Excise,
Manik Bagh Palace, Pose Box No. 10,
Indore.

APPEARANCE

Ms. Aakriti Mathur, Advocate – for the appellant.

Shri Rakesh Kumar, Authorized Representative (DR) – for the Respondent.

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

FINAL ORDER NO. 50716/2020

DATE OF HEARING : 03/02/2020.

DATE OF DECISION : 14/07/2020.

C.L. MAHAR :-

The appeal is allowed. For order, see order of date in Customs Appeal No. 52274 of 2019.

(Order pronounced in open court on 14/07/2020.)

**(Justice Dilip Gupta)
President**

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