

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

Customs Appeal No. 52644 of 2019

Commissioner of Customs & Central ExciseAppellant

Inland Container Depot, Patparganj
DELHI – 100 096

Versus

Hanuman Prasad & Sons

455, Khera Kalan
New Delhi – 110 082

.....Respondent

APPEARANCE:

Shri Rakesh Kumar & Sh. Sunil Kumar, Authorised Representatives of the Appellant

Shri B.L. Narasimhan, Shri Rachit Jain and Shri Ashwani Bhatia, Advocates for
the Respondent

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

Date of hearing/decision: 20.10.2020

JUSTICE DILIP GUPTA :

Impugned order is set aside and appeal is allowed.

For order, see order of date in Customs Appeal No. 51601 of 2019

**(JUSTICE DILIP GUPTA)
PRESIDENT**

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)