

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

NEW DELHI

PRINCIPAL BENCH-COURT NO. 1

Customs Appeal No. 52446 of 2019

[Arising out of Order-in-Appeal No. CC(A)CUS/D-I/ACC/IMPORT/NCH/493-526/2018 dated 24.10.2018 passed by the Commissioner of Customs (Appeals), New Customs House, Near I.G.I. Airport, New Delhi-110037]

Spice Jet Limited

319, Udyog Vihar, Phase-IV
Gurgaon, Haryana-122016

Appellant

Versus

**Commissioner of Customs (General),
New Delhi**

New Customs House, Near I.G.I. Airport,
New Delhi-110037

Respondent

Appearance

Shri B L Narasimhan and Ms. Jyoti Pal, Advocates for the Appellant

Shri Sunil Kumar , Authorised Representative of the Department for the Respondent.

Coram:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing/Decision: January 12, 2021

ORDER

JUSTICE DILIP GUPTA

The order impugned in this Appeal is set aside and the Appeal is allowed. For order see order of date in Customs Appeal No. 50967 of 2019.

[Order dictated and pronounced on January 12, 2021]

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

Rekha