

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

**PRINCIPAL BENCH - COURT NO. 1**

**Customs Appeal No. 50283 of 2020**

**Interglobe Aviation LTD.**

Central Wing, Ground Floor,  
Thapar House, 124 Janpath  
New Delhi-110001

**Appellant**

Versus

**Commissioner of Customs,**

Air Cargo, New Customs House,  
IGI 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 15, 2021**

**ORDER SHEET**

The order impugned in the present appeal passed by the Commissioner of Customs (Appeals) is set aside and the appeal is allowed. For order, see order of date passed in Customs Appeal No. 50246 of 2020.

**(JUSTICE DILIP GUPTA)**  
**PRESIDENT**

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

Archana