

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

PRINCIPAL BENCH

CUSTOMS APPEAL NO. 51586 of 2019

[Arising out of Order-in-Appeal No.CC(A) CUS/D-II/ICD/IMP/TKD/13-14/2019-20 dated 08.04.2019 passed by the Commissioner of Customs (Appeals) & Delhi]

THE TWO STEP TRADING CO. ... APPELLANT

VERSUS

COMMISSIONER OF CUSTOMS ... RESPONDENT
New Customs House, Near IGI Airport
New Delhi 110037.

APPEARANCE

Shri Arjit Chakeravarty and Shekhar Vyas, Advocates for the Appellant

Shri Rakesh Kumar and Shri Sunil Kumar, Authorised Representatives for the Department

CORAM:

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

HON'BLE MRS RACHNA GUPTA, MEMBER (JUDICIAL)

DATE OF HEARING : MARCH 10, 2021

DATE OF DECISION : 16-08-2021

FINAL ORDER NO. 51748-51749 / 2021

PER MS. RACHNA GUPTA

The Appeal is disposed of. For order, see order of date in Customs Appeal No. 51320 of 2019.

(Pronounced in the open Court on 16-08-2021)

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

**(RACHNA GUPTA)
MEMBER (JUDICIAL)**

