

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

PRINCIPAL BENCH

CUSTOMS APPEAL NO. 52362 OF 2016

(Arising out of Order-in-Original No. 11/PR. COMM.R./ADJ/2016 dated 12.05.2016 passed by Principal Commissioner of Customs ICD, Tughlakabad, New Delhi)

Kapil Dev Aggarwal

....Appellant

Partner

M/s. K Y Enterprises

4D/14, OLD Rajendra Nagar,
New Delhi-110060

versus

Commissioner of Customs, New Delhi

....Respondent

ICD, Tughlakabad, New Delhi

APPEARANCE:

Shri Somesh Arora with Shri Abhishek Jaju, Advocates for the Appellant
Shri Sunil Kumar, Authorized Representative for the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

Date of Hearing: 25.01.2022

Date of Decision: 05 .04.2022

ORDER

The appeal is allowed. For order, see order of date passed in
Customs Appeal No. 52355 of 2016.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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