

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

PRINCIPAL BENCH

**CUSTOMS APPEAL NO. 52356 OF 2016**

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

**M/s. K Y Enterprises**

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

**....Appellant**

**versus**

**Commissioner of Customs, New Delhi**

ICD, Tughlakabad, New Delhi

**....Respondent**

**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)**