

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

PRINCIPAL BENCH

Customs Appeal No. 52704 of 2019

(Arising out of Order-in-Appeal No. CC(A) CUS/D-II/ICD/PPG/256-257/2019-20 dated 30.05.2019 passed by the Commissioner of Customs (Appeals), New Delhi)

The Commissioner of Customs,
ICD Patparganj & Other (ICDs),
Delhi-110096

.....Appellant

versus

M/s. HIM Logistics Pvt. Ltd.
(CHA FIRM), 2151/3D, New Patel Nagar,
New Delhi-110008

.....Respondent

APPEARANCE:

Shri Nagendra Yadav, Authorized Representative for the Department
Shri Devesh Tripathi and Shri Faraz Aneez, Advocates for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 22.08.2022
Date of Decision: 29.08.2022

ORDER

The Appeal is dismissed. For order see order of date in Customs
Appeal No. 52192 of 2019.

(JUSTICE DILIP GUPTA)
PRESIDENT

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