

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. I

Customs Appeal No. 52174 of 2019

(Arising out of Order-in-Original No. SKS/COMMR/ACE/07/2019 dated 13.06.2019 passed by the Commissioner of Customs (Exports), New Delhi)

Shri Sudarshan Kumar Jain

Appellant

Partner: M/s Nidhi Enterprises
118/2393, 1st Floor, Chhata Shahji
Chawri Bazar, Delhi-110006.

VERSUS

Commissioner of Customs, New Delhi

Respondent

Air Cargo Export, New Customs House,
New Delhi

Appearance

Shri S.C. Jain, Advocate – for the Appellant.

Shri Rakesh Kumar, Authorized Representative – for the Respondent.

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

DATE OF HEARING : 18/10/2022
DATE OF DECISION : 16/11/2022

ORDER

P.V. Subba Rao

The appeal is allowed. For order, see order of date in Customs Appeal No. 52173 of 2019.

(Justice Dilip Gupta)
President

(P.V. Subba Rao)
Member (Technical)

RM

