

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

PRINCIPAL BENCH,
COURT NO. III

CUSTOMS APPEAL NO. 51605 OF 2018

[Arising out of the Order-in-Appeal No. CC (A)/CUS/D-II/ICD/PPG/521/2018 dated 22/03/2016 passed by Commissioner of Customs (Appeals), New Custom House, New Delhi – 110 003.]

M/s Elvance Overseas LLP,
105, H-3, Vardhman Plaza Tower, District Centre,
Netaji Subhash Place, Pitampura,
New Delhi – 110 034.

...Appellant

Versus

Commissioner of Customs,
ICD Patparganj,
Delhi – 110 096.

...Respondent

APPEARANCE:

Shri Prem Ranjan, Advocate for the appellant.
Shri Rakesh Kumar, authorized representative for the
Department

CORAM:

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)
HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

DATE OF HEARING : 17.02.2023
DATE OF DECISION: 21.03.2023

P.V. SUBBA RAO

The appeal is dismissed. For order see order of date in
Customs Appeal No. 52158 of 2016.

(Order pronounced in open court on 21/03/2023.)

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

(BINU TAMTA)
MEMBER (JUDICIAL)