

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

PRINCIPAL BENCH – COURT NO. – IV

CUSTOMS APPEAL NO.51514 OF 2018

[Arising out of Order-in-Original No. 05/2018/RNS/COMMR/IMP)/ICD/TKD dated 09/03/2018 passed by the Commissioner of Customs (Import), Tughlakabad, New Delhi].

Shree Sanjeev Garg
Authorised Signatory,
Shree Shyam Enterprises,
D-3, 18/4, Phase-2,
Mayapuri,
New Delhi

...Appellant

VERSUS

Commissioner of Customs (Import)
Island Container Depot
Tughlakabad
New Delhi

...Respondent

APPEARANCE:

Mr. L.B. Yadav and Mr.Mayank Sharma, Advocates for the Appellant
Mr.Nagendra Yadav, Authorised Representative for the Respondent

Coram: HON'BLE DR.RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 24.07.2023
DATE OF DECISION: 14.11.2023

The appeal is dismissed. For order, see order of date in
Customs Appeal No.51513 of 2018.

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

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