

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

PRINCIPAL BENCH, COURT NO. I

CUSTOMS APPEAL NO. 52471 OF 2019

[Arising out of the Order-in-Original No. 01-SVS-PR-COMMR-ICD-PPG-2019-20 dated 31.5.2019 passed by the Principal Commissioner of Customs (ICD) Patparganj, New Delhi]

Shri Sanjay Malhotra, Partner
M/s S P Enterprises
Plot No. 649, Part-A, Bahadurgarh,
Jhajjar, Haryana-124507

.....Appellant

Versus

Principal Commissioner of Customs
ICD, Patparganj
New Delhi 110096

....Respondent

APPEARANCE:

None for the appellant.

Shri PRV Ramanan, Special Counsel and Shri Rakesh 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 : 18.04.2024
DATE OF DECISION : 01.07.2024

P.V. SUBBA RAO

The appeal is allowed. For order, see order of date in Customs Appeal No. 52255 of 2019.

(JUSTICE DILIP GUPTA)
PRESIDENT

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