

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

PRINCIPAL BENCH, COURT NO. I

CUSTOMS APPEAL NO. 52470 OF 2019

[Arising out of the Order-in-Original No. 01-SVS-PR-COMMR-ICD-PPG-2019-20 dated 31.05.2019 passed by the Principal Commissioner of Customs (ICD) Patparganj, New Delhi]

M/s Kay Pee Enterprises

Khasra No. 748, Extended Lal Dora,
Village Ghevra,
New Delhi 110041

.....Appellant

Versus

**Principal Commissioner of Customs
ICD, Patparganj**

New Delhi 110096

....Respondent

APPEARANCE:

Shri Devesh Tripathi and Shri Mukeshwar Nath Dubey, Advocates 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)**