

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

PRINCIPAL BENCH, COURT NO. I

**CUSTOMS APPEAL NO. 52476 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 ]

**Ms. Kiran Puri, Partner**  
M/s Sahi Trading Company  
310, Vishwa Sadan, District Centre,  
Janakpuri, New Delhi-110058

**.....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 )**