

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

PRINCIPAL BENCH, COURT NO. I

CUSTOMS APPEAL NO. 52903 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]

**Principal Commissioner of Customs
ICD, Patparganj
New Delhi 110096**

.....Appellant

Versus

M/S Ashu Chopra
R/o- 3rd Floor, 649, Dr. Mukharji Nagar
Delhi

..... Respondent

APPEARANCE:

Shri PRV Ramanan, Special Counsel and Shri Rakesh Kumar, Authorized Representative for the Department

Shri Devesh Tripathi and Shri Mukeshwar Nath Dubey, Advocates for the respondent

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 dismissed. For order, see order of date in Customs Appeal No. 52255 of 2019.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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