

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

PRINCIPAL BENCH, COURT NO. I

**CUSTOMS APPEAL NO. 52905 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** .... **Appellant**  
**ICD, Patparganj**  
New Delhi 110096

**Versus**

**Shri Vinod Kumar Thapar** ..... **Respondent**  
BE-3, SFS Flats, Janakpuri  
New Delhi 110058

**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 )**