

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

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 51204 of 2020

[Arising out of the Order-in-Original No. 32/2020/U.G./Principal Commissioner dated 25.08.2020 passed by the Commissioner of Customs (Import), New Customs House, New Delhi]

Commissioner of Customs

Air Cargo Complex (Import)
New Customs House,
Near IGI Airport, New Delhi-110 037

.....Appellant

VERSUS

M/s Samsung India Electronics Pvt. Ltd

B-1, Sector 81, Phase-II,
Noida, Uttar Pradesh-201305

.....Respondent

APPEARANCE:

Shri Nagendra Yadav, Authorized Representative of the Department

Shri B.L. Narasimhan, Shri Dhruv Matta and Ms. Yashi Srivastava Advocates for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 12.03.2024

Date of Decision: 22.07.2024

ORDER

The appeal is dismissed. For order, see order of date passed in Customs Appeal No. 51172 of 2020.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

Shreya