

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

PRINCIPAL BENCH – COURT NO. – IV

CUSTOMS APPEAL NO. 51724 OF 2021

[Arising out of Order-in-Original No.09/COMM/ MS/C CUBE/ ICD-PPG/2019 dated 23.12.2019 passed by the Commissioner of Customs ICD, Patparganj, New Delhi].

Abhishek Agarwalla

Director of M/s. C Cube
Consulting Pvt. Ltd. &
M/s. Agya Imports Ltd.
F-11/C, First Floor,
Okhala Industrial Area, Phase-I,
New Delhi-110020

...Appellant

VERSUS

Commissioner of Customs

ICD, Patparganj,
New Delhi.

...Respondent

APPEARANCE:

Ms.Divya Rastogi, Advocate (Proxy) for the appellant
Mr. Rakesh Kumar, Authorised Representative for the Respondent

Coram:

HON'BLE DR.RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE MRS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

DATE OF HEARING: 10/05/2024

DATE OF DECISION: 09/09/2024

The appeal is dismissed. For order, see order of even date in
Customs Appeal No.51347 of 2019.

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)