

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

PRINCIPAL BENCH - COURT NO.III

Customs Appeal No.51761 of 2022

Arising out of Order-in-Appeal No.CC(A)CUS/D-II/Exp/ICD/TKD/1340/2021-22 dated 02.11.2021/09.11.2021 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi].

M/s. Kumar Trading Company

Through its Proprietor, Shri Yashpal Arora,
313/18C, Inderlok,
Delhi-110 035.

Appellant

VERSUS

Commissioner of Customs (Import),

New Delhi (ICD TKD),
Inland Container Depot (Import),
Tughlakabad, Delhi-110 020.

Respondent

APPEARANCE:

Shri Sudhir Malhotra, Advocate for the appellant.

Shri Mukesh Kumar Shukla , Authorised Representative for the respondent.

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

DATE OF HEARING :07.10.2024

DATE OF DECISION: 20.11.2024

BINU TAMTA:

The appeal stands dismissed. For order, see order of date in
Customs Appeal No.51086 of 2022.

**(Binu Tamta)
Member (Judicial)**

**(Hemambika R. Priya)
Member (Technical)**

Ckp.

