

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 1**

CUSTOMS APPEAL NO. 54711 OF 2023

[Arising out of Order-in-Original No. 06/Manish Saxena/Commr./Adj)/Delhi/NCH/2022-23 dated 30.11.2022 passed by the Commissioner of Customs, (Adjudication) Delhi Zone, New Delhi]

M/S AJAY GUPTA

.....APPELLANT

Flat No. 67, 33, Tollyganj,
Circular Raod, Kolkata-53

Vs.

**COMMISSIONER OF CUSTOMS-
ADJUDICATION**

.....RESPONDENT

Delhi Zone, Room No. 214,
New Customs House, Near IGI Airport,
New Delhi-110037

Appearance:

Shri Alok Aggarwal, Shri Sharad Shrivastava, Shri Prachit Mahajan, Shri Mohit Kalra and Ms. Saumya Srivastava, Advocates for the Appellant

Shri S.K. Rahman, Authorised Representative for the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

Date of Hearing : 07/11/2024

Date of Decision : 07/02/2025

P.V. SUBBA RAO:

The appeal is allowed. For order, see order of date in
Customs Appeal No. 54710 of 2023.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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