

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

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 51472 OF 2019

[Arising out of the Order-in-Original No. 8/COMMR./CUS/ADJ-I/2018-19
dated 19/03/2019 passed by Commissioner of Customs, Indore-452001.]

Shri Chirag Kapoor,Appellant
S/o Shri Harsh Kumar Kapoor
R/o P-28, Ordinance Factory, Murad Nagar,
Ghaziabad – 201 206. U.P.

Versus

Commissioner of Customs,Respondent
Manik Bagh Palace, Indore,
Madhya Pradesh – 452 001

APPEARANCE:

Ms. Anjali Jha Manish and Shri Priyadarshi Manish, Advocates
for the appellant.
Shri P.R.V. Ramanan, Special Counsel and Shri Rakesh Kumar,
Authorized Representative for the Department

CORAM:

HON'BLE JUSTICE MR. DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 21.11.2024
DATE OF DECISION: 19.02.2025

P.V. SUBBA RAO

The appeal is allowed.

(JUSTICE DILIP GUPTA)
PRESIDENT

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

PK