

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

PRINCIPAL BENCH – COURT NO. 3

Custom Appeal No. 51110 Of 2019

[Arising out of Order-in-Appeal CC(A)Cus/D-I/ACC-Import/Refund/NCH/666/2018-19 dated 11.02.2019 passed by the Commissioner of Customs (Appeal), New Delhi]

**Commissioner of Customs,
ACC Import Commissionerate**

New Custom House,
New Delhi-110037

.....Appellant

Versus

M/s. Micromax Information Ltd.

Plot No.-21/14 Block-A,
Naraina Industrial Area,
Phase-II, New Delhi

.....Respondent

APPEARANCE:

Shri S.K.Rahman, Authorized Representative for the Department
Ms. Malvika Kapila Kalra and Ms. Tanwangi Shukla, Advocates for the Respondent

CORAM :

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

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

Date of Hearing:05.11.2024

Date of Decision: 05.03.2025

HEMAMBIKA R. PRIYA

The appeal is allowed. For order, see order of date in Customs Appeal
No. 51109 of 2019.

**(BINU TAMTA)
MEMBER (JUDICIAL)**

**(HEMAMBIKA R. PRIYA)
MEMBER(TECHNICAL)**