

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

PRINCIPAL BENCH, COURT NO. I

E-HEARING

**CUSTOMS APPEAL NO. 55372 OF 2023
WITH
CUSTOMS STAY APPLICATION NO. 50559 OF 2023
(ON BEHALF OF THE DEPARTMENT)
AND
CUSTOMS CROSS OBJECTION APPLICATION NO. 50641 OF
2023
(ON BEHALF OF THE RESPONDENT)**

[Arising out of the Order-in-Appeal No. CC (A) CUS/D-II/Prev./NCH/66/
2023-24 dated 18/05/2023 passed by The Commissioner of Customs
(Appeals), New Delhi.]

**Principal Commissioner of Customs,Appellant
Preventive Commissionerate,
New Customs House, Near IGI Airport,
New Delhi – 110 037**

Versus

**M/s India Circuits Pvt. Ltd.Respondent
I & II, HSIIDC Industrial Estate, Barwala,
Punchkula – 134 118.**

APPEARANCE:

Shri Mukesh Kumar Shukla, Authorized Representative for the
Department
Shri Alok Agarwal and Shri Prachit Mahajan, Advocates for the
respondent.

CORAM:

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

**DATE OF HEARING : 27.02.2025
DATE OF DECISION: 30.04.2025**

P.V. SUBBA RAO

Appeal is dismissed. Cross objection and stay application
are disposed of. For order see order of date in Customs Appeal
No. 55355 of 2023.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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