

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

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 53988 OF 2014

[Arising out of the Order-in-Original No. DLI-CUSTOM-PRV-COM-004-14-15 dated 30/04/2014 passed by The Commissioner of Customs (Preventive), New Delhi – 110 037.]

Shri Prashanth Kumar Nath,Appellant
Ex-Country Manager, Customs,
M/s Delphi Automotive Systems
Private Limited,
Plot No. 240, Udyog Vihar, Phase – I,
Gurgaon – 122 016.

Versus

Commissioner of Customs,Respondent
(Preventive),
Room No. 212, New Customs House,
Near IGI Airport,
New Delhi – 110 037

APPEARANCE:

Shri B.L. Narasimhan, Shri Ashwani Bhatia and Ms. Anjali Gupta, Advocates for the appellants.
Shri Rajesh Singh, 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 : 30.04.2025

DATE OF DECISION : 27.05.2025

P.V. SUBBA RAO

Appeal is allowed. For order see order of date in Customs
Appeal No. 53985 of 2014.

(JUSTICE DILIP GUPTA)
PRESIDENT

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