

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

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 53989 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 Naresh Gambhir,
Managing Director,
M/s Sash global Logistics
Private Limited,
G-115, Ground Floor, Saket,
New Delhi – 110 017.**

.....Appellant

Versus

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

....Respondent

APPEARANCE:

Ms. Priya Pandey, Advocate for the appellant.
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)**