

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

PRINCIPAL BENCH- COURT NO. I

CUSTOMS APPEAL No. 50558 of 2024

(Arising out of Order-in-Appeal No. D-II/Exp./ICD/TKD/12-13/2021-22 dated 04.04.2022 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi)

Nitin Gupta

Director of M/s Oak Shipping & Services Pvt. Ltd.
D-30, 2nd Floor, Acharya Niketan
Mayur Vihar Phase-I
New Delhi – 110 091

....Appellant

Versus

Commissioner of Customs

New Customs House
New Delhi – 110 037

....Respondent

APPEARANCE:

Shri Ashirwad and Shri Virat Sharma, advocates for the appellant
Shri Shashi Kant Sharma, authorized representative of the department

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

**Date of Hearing : December 23, 2024
Date of Decision : June 04, 2025**

ORDER SHEET

The impugned order is set aside and the appeal is allowed. For order, see order of date in Customs Appeal No. 50557 of 2024.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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