

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.
PRINCIPAL BENCH – COURT NO.III**

CUSTOMS APPEAL NO. 53368 OF 2018

[Arising out of Order-in-Original No. 24/2018/RNS/COMMAR./IMP/ICD/TKD dated 31.8.2018 passed by the Commissioner of Customs(Import), Inland Container Depot, Tughlakabad, New Delhi – 110020.]

Sandeep Kumar Moria

R/O 1400, Road No. 07, Wazir Nagar
Kotla Mubarak Pur, New Delhi – 110003

....APPELLANT

Vs.

Commissioner of Customs (Import)

Inland Container Depot,
Tughlakabad,
New Delhi – 110020

.....RESPONDENT

APPEARANCE:

Shri Rajeev Tuli, Advocate for the appellant
Shri Rakesh Kumar, Authorised Representative for the respondent

CORAM:

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

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

**DATE OF HEARING:24.04.2025
DATE OF DECISION:03.06.2025**

BINU TAMTA:

The appeal is dismissed. For order, see order of date in Customs Appeal No. 54017 of 2018.

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

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