

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 1**

CUSTOMS APPEAL NO. 333 OF 2011

[Arising out of Order in Original No. 15/2011 dated 24.03.2011 passed by the Commissioner of Customs, ICD, TKD, New Delhi]

M/S NAAZ IMPEX**APPELLANT**
275/4, Zakir Nagar, New Delhi

Vs.

COMMISSIONER OF CUSTOMS-(ICD) NEW DELHI**RESPONDENT**
ICD, Tughlakabad, New Delhi

Appearance:
Shri Prabhat Kumar and Shri Pralabh Mathur, Advocates for the Appellant

Shri Rakesh Kumar, Authorised Representative for the Respondent

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

DATE OF HEARING : 21/04/2025
DATE OF DECISION: 22/07/2025

P. V. SUBBA RAO

The appeal is allowed. For order, see order of date in
Customs Appeal No. 332 of 2011.

(JUSTICE DILIP GUPTA)
PRESIDENT

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