

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

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 50914 OF 2020

[Arising out of the Order-in-Original No. 02/VKP (02) ADG (Adj.)/DRI/N. Delhi/2020-21 dated 28/04/2020 passed by The Additional Director General (Adjudication), Directorate of Revenue Intelligence, New Delhi.]

Shri Avanthi Kanthaliya,**Appellant**
C/o M/s Dish TV India Limited,
FC-19, Sector – 16A, Film City,
Noida, U.P. – 201 301.

Versus

Additional Director General,**Respondent**
(Adjudication),
Directorate of Revenue Intelligence,
Room No. 214, New Customs House, Near IGI Airport,
New Delhi.

APPEARANCE:

Shri A.R. Madhav Rao, Shri Mukunda Rao and Shri Krishna Rao, Advocates for the appellants.
Shri Gurdeep Singh, Special Counsel and Shri Rakesh Kumar, 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 : 07.07.2025
DATE OF DECISION: 23.09.2025

P.V. SUBBA RAO

The appeal is allowed. For order see order of date in
Customs Appeal No. 51007 of 2020.

(JUSTICE DILIP GUPTA)
PRESIDENT

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