

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 51614 OF 2014

(Arising out of Order-in-Original No. 62/RKB/CC/NCH/2013 dated 28.11.2013 passed by Commissioner of Customs (Adjudication), Delhi)

M/s. Shobha Asar,

Sunshine Co-op Housing Society Ltd.
78-D, Dr. Annie Besant Road,
Worli, Mumbai 400018

.....Appellant

VERSUS

Commissioner of Customs,

New Customs House, IGI Airport,
New Delhi

.....Respondent

APPEARANCE:

Shri V. Lakshmikumaran, Shri Rachi Jain, Shri Ashwani Bhatia and Ms. Srishty Bajaj, Advocates for the Appellant

Shri Nikhil Mohan Goyal and Shri Rakesh Kumar, Authorized Representative for the Department

CORAM: **HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT**
 HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

DATE OF HEARING: 10.09.2025
DATE OF DECISION: 29.09.2025

ORDER

The impugned order is set aside and the appeal is allowed. For order, see order of date passed in Customs Appeal No. 53102 of 2014.

(JUSTICE DILIP GUPTA)
PRESIDENT

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

Shreya