

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 51937 of 2014

(Arising out of Order-in-Original No. 67/RKB/CC/NCH/2013 dated 23.12.2013 passed by Commissioner of Customs (Adjudication), Delhi)

M/s. SAP India Pvt. Limited
(Formerly known as SAP India System;
Applications and Products in Data Processing
Pvt. Ltd.)

.....Appellant

Wing A, 2nd Floor,
Tower B, Salarpuria Soft Zone,
Sarjapur Outer Ring Road,
Bellandur Post, Bangalore - 560103

VERSUS

Commissioner of Customs (Adjudication),

.....Respondent

New Customs House, IGI Airport,
New Delhi

APPEARANCE:

Mr. V. Lakshmikumaran, Mr. Rachit Jain, Mr. Ashwani Bhatia and Ms. Srishty Bajaj,
Advocates for the appellant

Mr. N.M. Goyal and Mr. Rakesh Kumar, Authorised Representatives 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

ORDERSHEET

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)