

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

CUSTOMS APPEAL NO. 54707 OF 2023

[Arising out of Order-in-Appeal No. CC(A) CUS/D-II/ICD/TKD/1272/2022-23 dated 27.12.2022 passed by the Commissioner of Customs (Appeals) New Customs House, New Delhi]

COMBA TELECOM INDIA PRIVATE LIMITED

.....APPELLANT

G-4, Ground Floor,
Gautam Buddha Nagar,
Sector 63, Noida,
Uttar Pradesh 201301

VERSUS

PRINCIPAL

**COMMISSIONER OF CUSTOMS(IMPORT)- NEW
DELHI**

.....RESPONDENT

Inland Container Depot (Import)
Tughlakabad
New Delhi

Appearance:

Shri Ajinkya Mishra and Shri Avneet Tiwari, Advocates for the Appellant

Shri Nikhil Mohal Goyal and Shri M.K. Shukla, Authorised Representatives for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

DATE OF HEARING/DECISION : 30/09/2025

JUSTICE DILIP GUPTA

The appeal is allowed. For order, see order of date in Customs Appeal No. 54706 of 2023.

(Order dictated and pronounced in open court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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