

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

CUSTOMS APPEAL NO. 50874 OF 2024

[Arising out of Order-in-Original No. 31/2024/VCG/PR COMMR/ICD/IMPORT/TKD dated 12.04.2024 passed by the Principal Commissioner of Customs, Inland Container Depot, (Import), Tughlakabd, 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- NEW
DELHI**

.....RESPONDENT

Inland Container Depot (Import)
Tughlakabad, New Delhi-110020

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)**

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