

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

CUSTOMS APPEAL NO. 202 OF 2009

[Arising out of Order-in-Original No. 20/MDS/08 dated 03.06.2008 passed by the Commissioner of Customs(Import & General), New Delhi]

BHUPINDER SINGH SACHDEVA

.....APPELLANT

S/o Mahender Pal Singh
R/o. 23/45, Old Rajender Nagar,
New Delhi

Vs.

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

.....RESPONDENT

Appearance:

None for the Appellant

Shri Rakesh Kumar, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

DATE OF HEARING : 28/07/2025

DATE OF DECISION : 31/10/2025

P.V. SUBBA RAO

The appeal is dismissed. For order, see order of date in
Customs Appeal No. 201 of 2009.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

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