

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH,
COURT NO. IV

CUSTOMS APPEAL NO. 638 OF 2011

[Arising out of the Order-in-Original No. 09/Commr/HKC/2011 dated 29/07/2011 passed by Commissioner of Customs, New Delhi.]

**Shri Sumit Gupta, Manager,
M/s Elgin Electronics,**
1683/2, J.H. Building, Bhagirath Palace,
Delhi – 110 006.

.....Appellant

Versus

Commissioner of Customs,
New Customs House, Near I.G.I. Airport,
New Delhi.

....Respondent

APPEARANCE:

None for the appellant.

Shri Rakesh Kumar, Authorized Representative for the
Department

CORAM:

HON'BLE DR. MS. RACHNA GUPTA, MEMBER (JUDICIAL)

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

DATE OF HEARING : 22.09.2025.

DATE OF DECISION : 13.11.2025

P.V. SUBBA RAO

Appeal is dismissed. For order see order of date in Customs
Appeal No. 637 of 2011.

**(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)**

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