

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

PRINCIPAL BENCH – COURT NO. I

CUSTOMS APPEAL NO. 50217 OF 2021

(Arising out of Order-in-Original No. DLI/CUS-PREV/GS/PR.COMMR/03/2020-21 dated 20.08.2020 passed by the Principal Commissioner of Customs (Preventive), New Customs House, Near IGI Airport, New Delhi-110037)

M/s. Professional Exim

WZ-340, Nangal Raya, Delhi Cantt,
New Delhi-110046

.....Appellant

VERSUS

**Principal Commissioner of
Customs (Preventive)**

New Customs House,
Near IGI Airport,
New Delhi-110037

.....Respondent

APPEARANCE:

Shri Sanjeev Kumar, Consultant and Ms. Priyanka Goel, Advocate for the Appellant

Shri Nikhil Mohan Goyal and Shri Rajesh Singh, Authorized Representatives for the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

DATE OF HEARING: 07.10.2025

DATE OF DECISION: 17.11.2025

ORDER

The appeal is allowed. For order, see order of date passed in Customs Appeal No. 51367 of 2025.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)**