

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

PRINCIPAL BENCH – COURT NO. I

**CUSTOMS APPEAL NO. 50218 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)

**Sh. Sunil Gautam**  
C-29 D, Gangorti Enclave,  
Alaknanda, New Delhi - 110019

**.....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)**