

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**New Delhi**

PRINCIPAL BENCH – COURT NO. 1

**Customs Appeal No. 51178 Of 2016**

[Arising out of Order-in-Original No. 21/2015/D.P.Singh/Pr. Commr dated 22.01.2016 passed by the Principal Commissioner of Customs, New Delhi]

**Saket Dalmia**

A-30, s-11, Second Floor,  
Kailash Colony, New Delhi

**: Appellant**

Versus

**Principal Commissioner of Customs**

Air Cargo Complex (Import),  
New Customs House, New Delhi

**: Respondent**

APPEARANCE:

Mr. Dhruv Matta and Ms. Namrata Singhal, Advocates for the Appellant  
Mr. Shiv Shankar, Authorized Representative for the Respondent

**CORAM :**

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT**

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

Date of Hearing:08.09.2025

Date of Decision:20.11.2025

**ORDER SHEET**

The appeal is allowed. For order, see order of date in Customs

Appeal No. 51419 of 2016.

**(JUSTICE DILIP GUPTA)**  
PRESIDENT

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

G.Y.