

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

**NEW DELHI**

PRINCIPAL BENCH- COURT NO. I

**CUSTOMS APPEAL NO. 50044 OF 2025**

(Arising out of Order-in-Original No. DLI/CUS/PREV/HKP/COMMR/03/2024-25 dated 25.06.2024 passed by the Principal Commissioner of Customs, (Preventive), New Customs House, New Delhi)

**Sanjay Khandelwal**

S/o Sh. Om Prakash Khandelwal  
R/o B-4/136-137, Sector-7  
Rohini, New Delhi-110085

**...Appellant**

Versus

**Principal Commissioner of Customs  
(Preventive)**

New Customs House,  
Near IGI T-3, Terminal,  
New Delhi-110037

**...Respondent**

**APPEARANCE:**

Ms. Mrinalini Sharma, advocate for the appellant

Shri Gurdeep Singh, Special Counsel and Shri Rakesh Kumar, authorised representative of the department

**CORAM:**

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)**

**DATE OF HEARING: 13.08.2025  
DATE OF DECISION: 08.12.2025**

**ORDER**

The appeal is dismissed. For order, see order of date passed in Customs Appeal No. 50043 of 2025.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

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