

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH- COURT NO. I

CUSTOMS APPEAL NO. 51995 OF 2024

[Arising out of Order-in-Original No. DLI/CUS/Prev/HKP/Commr/03/2024-25 dated 25.06.2024 passed by the Commissioner of Customs (Preventive), New Delhi]

Naresh Kumar

H. No. 564, Haveli Vass, Koselo,
Pali, Rajasthan, 306708.

...Appellant

Versus

**Principal Commissioner of Customs
(Preventive)**

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

...Respondent

APPEARANCE:

Shri Vishwa Raj Singh and Shri Rishabh Thakur, advocates 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 allowed. For order, see order of date passed in
Customs Appeal No. 52000 of 2024.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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