

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH-COURT NO. 1**

CUSTOMS APPEAL NO. 53622 OF 2018

[Arising out of Order in Original No. 11/2018 dated 31.03.2018 passed by the Commissioner of Customs, New Delhi]

**M/S ARJUN, PARTNER
M/S STOUT TRADING, LLP,**
BI-55B, Shalimar Bagh,
New Delhi

.....APPELLANT

Vs.

COMMISSIONER OF CUSTOMS-
NEW DELHI
ICD-Import, TKD,
New Delhi

.....RESPONDENT

Appearance:

None for the Appellants
Shri M.K. Shukla, Authorised Representative for the Respondent

**CORAM:
HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

**DATE OF HEARING : 30/09/2025
DATE OF DECISION : 09/12/2025**

P.V.SUBBA RAO

The appeal is dismissed. For order, see order of date in
Customs Appeal No. 53299 of 2018.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P. V. SUBBA RAO)
MEMBER (TECHNICAL)**

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