

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

PRINCIPAL BENCH - COURT NO. I

E-HEARING

**Customs Appeal No. 55431 of 2023
With
Customs Cross No. 50210 of 2024**

**Principal Commissioner of Customs - Appellant
New Delhi ACC Import**

Versus

M/s Derewala Industries Ltd Respondent

APPEARANCE:

Mr. Rajesh Singh, Authorised Representative for the Department
Mr. Anurag Basu, Advocate for the Respondent

CORAM :

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

DATE OF HEARING: December 04, 2025

ORDERSHEET

The appeal is dismissed. The Cross-objection stands disposed. For order, see order of date in Customs Appeal No. 55430 of 2023.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

Shenaj