

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

PRINCIPAL BENCH - COURT NO. I

E-HEARING

Customs Appeal No. 55432 of 2023

With

Customs Cross No. 50211 of 2024

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

Versus

**Shri Yogendra Garg, Director M/s Respondent
Derewala Industries Ltd.**

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)**