

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

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 55764 OF 2023

[Arising out of Order-in-Original No. 13/Commr./VC/Ess Kay/ICD-PPG/2023-24 dated 18.08.2023 passed by the Commissioner of Customs, (ICD PPG & Other ICDs)]

M/s Ess Kay Fabrications, **Appellant**
Plot No. 519, Pace City-II,
Sector-37, Gurugram-122001

Versus

Commissioner of Customs, **Respondent**
ICD Patparganj and Others ICDs,
Patparganj, Delhi-110096

APPEARANCE:

Shri B.L. Garg and Shri Ansh, advocates for the appellant
Shri Shiv Shankar, authorised representative of the department

Date of Hearing: December 08, 2025

ORDER SHEET

The impugned order is set aside and the appeal is allowed. For
Order see order of date in Customs Appeal No. 55763 of 2023.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(C.J. MATHEW)
MEMBER (TECHNICAL)**

Kritika