

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

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 387 OF 2011

[Arising out of the Order-in-Original No. 31/HKC/COMMR/2010 dated 31/12/2010 passed by Commissioner of Customs (Preventive), New Delhi.]

M/s Vinayak Enterprises,
BS-71 B, Shalimar Bagh,
New Delhi.

.....Appellant

Versus

Commissioner of Customs (Prev.),
NCH, Near IGI Airport,
New Delhi.

....Respondent

APPEARANCE:

None for the appellants.

Shri Rakesh Kumar, Authorized Representative for the
Department

CORAM:

HON'BLE JUSTICE MR. DILIP GUPTA, PRESIDENT

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 22.07.2025

DATE OF DECISION: 12.12.2025

P.V. SUBBA RAO

Appeal is dismissed. For order see order of date in
Customs Appeal No. 386 of 2011.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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