

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

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 187 OF 2012

[Arising out of the Order-in-Original No. 05/2012 dated 31/01/2012 passed by The Commissioner of Customs, New Delhi.]

Shri Vikas Bothra, Proprietor ofAppellant
M/s Cool International,
1516-18, Shop No. 12, Pataudi House Road,
Daryaganj, New Delhi – 110 002.

Versus

Commissioner of Customs,Respondent
Inland Container Depot, Tughlakabad,
New Delhi.

APPEARANCE:

Shri Amar Kumar Sinha, Advocate for the appellants.
Shri Girijesh 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 : 18.07.2025
DATE OF DECISION: 12.12.2025

P.V. SUBBA RAO

Appeal is allowed. For order see order of date in Customs
Appeal No. 186 of 2012.

(JUSTICE DILIP GUPTA)
PRESIDENT

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