

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

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 143 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 Surendra Kumar,
Flat No. 32, Popular Apartments,
Sector - 13, Rohini,
New Delhi - 110 085.

.....Appellant

Versus

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

....Respondent

APPEARANCE:

Shri Abhas Mishra, Advocate for the appellant.
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)**