

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Customs Appeal No. 51588 of 2022

[Arising out of Order-in-Appeal No. CC(A)/Customs/D-II/IMP/ICD/TKD/1884/2021-22 dated 02.03.2022 passed by the Commissioner of Customs (Appeals), New Delhi]

M/s. Barfo Impex,

Shop No. 17, CSC-6,
Sector-7, Rohini,
Delhi - 110085

...Appellant

VERSUS

**Principal Commissioner, Customs –
New Delhi (ICD TKD)**

Inland Container Depot (Import),
Tughlakad, New Delhi - 110020

...Respondent

APPEARANCE:

Shri B.L. Garg, Advocate for the Appellant

Shri Rajesh Singh, Authorized Representative for the Respondent

CORAM:

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)

HON'BLE MRS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

DATE OF HEARING: 03.09.2025
DATE OF DECISION: **19.12.2025**

DR. RACHNA GUPTA

Appeal allowed. For order, see order of even date passed in
Customs Appeal No. 51792 of 2022.

**(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)**

**(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)**