

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

PRINCIPAL BENCH – COURT NO. 4

Customs Appeal No. 51785 of 2022

(Arising out of Order-in-Appeal No. CC(A)CUS/D-I/Import/NCH/01-02/2022-23 dated 05.04.2022 passed by the Commissioner of Customs (Appeals), New Delhi)

M/s Proffer IT Consultancy Private Limited

Appellant

509, 5th Floor, DLF Prime Tower,
Okhla Industrial Area, Phase-I,
New Delhi-110020.

Versus

**Principal Commissioner of Customs,
New Delhi (ACC Import)**

Respondent

New Customs House, Near IGI Airport,
New Delhi-110037.

Appearance:

Present for the Appellant: Shri Vishal Nath and Shri S.C. Jain,
Advocates

Present for the Respondent: Shri Nikhil Mohan Goyal, Shri Girijesh
Kumar and Shri Ranjan Prakash, Authorized Representatives

CORAM:

Hon'ble Dr. Rachna Gupta, Member (Judicial)

Hon'ble Mr. P.V. Subba Rao, Member (Technical)

**Date of Hearing : 24/09/2025
Date of Decision : 19/12/2025**

ORDER

Dr. Rachna Gupta

The appeal is allowed. For order, see order of date in
Customs Appeal No. 51783 of 2022.

**(Dr. Rachna Gupta)
Member (Judicial)**

**(P.V. Subba Rao)
Member (Technical)**

RM