

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

**PRINCIPAL BENCH – COURT NO. 4**

**Custom Appeal No. 3815 of 2012**

[Arising out of Order-in-Original 26/2012 dated 31.08.2012 passed by the  
Commissioner of Customs, New Delhi]

**Shri Satish Kumar**

**.....Appellant**

Versus

**Commissioner of Customs,  
ICD Tughlakabad, New Delhi**

**.....Respondent**

**APPEARANCE:**

Ms. Kruti Parashar and Ms. Anjali Singh, Advocates for the Appellant  
Shri Rakesh Kumar, Authorized Representative for the Department

**CORAM :**

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

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

**Date of Hearing: 25.08.2025**

**Date of Decision:19.12.2025**

**ORDER**

The appeal is allowed. For order, see order of date in Custom  
Appeal No. 3813 of 2012.

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

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