

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

PRINCIPAL BENCH – COURT NO. 4

Custom Appeal No. 3816 of 2012

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

Shri Parveen Agarwal

.....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)**