

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH- COURT NO. I

CUSTOMS APPEAL NO. 72 OF 2010

[Arising out of Order-in-Original No. 25/Commr./HKT/09 dated 24.11.2009 passed by the Commissioner of Customs (Preventive), New Delhi]

Shri Bhaijayant Panda

Vice Chairman, Indian Metal and Ferro Alloys Ltd.
IMFA Building, Bomikhal,
P.O. Rasulgarh,
Bhubaneswar - 751010

....Appellant

Versus

Commissioner of Customs (Preventive)

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

....Respondent

APPEARANCE:

Shri Tushar Jarwal, Shri Vikrant Maheshwari and Ms. Daliya Singh, Advocates for the Appellant

Shri P.R.V. Ramanan, Special Counsel, Shri Rakesh Kumar and Shri Girijesh, Authorized Representatives, for the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

Date of Hearing: 07.08.2025

Date of Decision: 02.02.2026

ORDER

The appeal is allowed. For order see order of date passed in
Customs Appeal No. 70 of 2010

(JUSTICE DILIP GUPTA)
PRESIDENT

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)