

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH - COURT NO. II

NEW DELHI

Customs Appeal No. 51682 of 2025

(Arising out of Order-in-Appeal No. D-II/Prev./NCH/988-995/2022-23 dated 12.10.2022 passed by the Commissioner of Customs(Appeals), New Customs House, New Delhi)

Principal Commissioner of Customs,

Preventive Commissionerate,
New Custom House, Near IGI Airport
New Delhi- 110037

..... Appellant

Versus

Sh. Dinesh Kumar

S/o Sh Prahalad, 369, Moh-Sarai Jhajhan-03
Sikandarabad, Bulandsahar, UP- 203205

.... Respondent

APPEARANCE:

Shri Anand Narayan and Shri Rohit Issar, Authorized Representatives for the Appellant

Shri Krishna Pratap Singh, advocate for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

Date of Hearing/Decision: 01.04.2026

ORDER SHEET

Per: S.K. MOHANTY

The appeal is, accordingly, dismissed. For order see order of date in Customs Appeal No. 51676 of 2025.

**(S.K. Mohanty)
Member (Judicial)**