

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH – COURT NO. III

CUSTOMS APPEAL NO. 50059 of 2024

[Arising out of Order-in-Original No.09/2023-2024/S.J./Principal Commissioner dated 04.08.2023 passed by the Principal Commissioner of Customs, Air Cargo Complex (Import), New Customs House, New Delhi]

**Shri Rajesh Shetty, Chief Financial Officer (CFO) ...APPELLANT
M/s.MetricStrem Infotech (India)Pvt.Ltd.**

23,24,AMR Tech Park-4B,
Hongasandra Village, Begur Hobli,
Bangalore-560 068.

Versus

Principal Commissioner of Customs,

...RESPONDENT

Air Cargo Complex (Import),
New Customs House, Near IGI Airport,
New Delhi-110 037.

APPEARANCE:

Shri V. Raghuraman, Senior Advocate, Shri Bhanumurthy I. and Ms. Sandhya Raghuraman, Advocates for the appellant.

Shri M.K. Shukla, Authorised Representative for the Revenue.

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

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

DATE OF HEARING:03.02.2026

DATE OF DECISION: 23.03.2026

BINU TAMTA:

The appeal is, accordingly allowed. For order, see order of date in
Customs Appeal No.50201 of 2024 is dismissed.

**(BINU TAMTA)
MEMBER (JUDICIAL)**

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