

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

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 353 OF 2010

[Arising out of the Order-in-Original No. 18/2010 dated 21/04/2010 passed by Commissioner of Customs, New Delhi.]

Commissioner of Customs

ICD Tughlakabad,
New Delhi.

.....Appellant

Versus

M/s Sarvatra International,

B-64, Defence Colony,
New Delhi – 110 024.

....Respondent

APPEARANCE:

Shri Nikhil Mohan Goyal, Authorized Representative for the
Department

Shri Prem Ranjan Kumar, Advocate for the respondent.

CORAM:

HON'BLE JUSTICE MR. DILIP GUPTA, PRESIDENT

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 20.02.2026

DATE OF DECISION: 21.04.2026

P.V. SUBBA RAO

The appeal filed by the Revenue is allowed. For order see
order of date in Customs Appeal No. 352 of 2010.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P.V. SUBBA RAO)
MEMBER (TECHNICAL)**

PK