

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
New Delhi

PRINCIPAL BENCH – COURT NO. 4

Customs Appeal No. 50007 of 2023

[Arising out of Order-in-Appeal No. CCA/CUS/D-II/ICD/PPG/866-867/2022-23 dated 25.07.2022 passed by the Commissioner (Appeals) of Customs, New Delhi]

Commissioner, Customs-Patparganj

: Appellant

ICD Patparganj & Other ICDs, East Delhi
New Delhi-110096

Vs

Siria Impex Private Limited

: Respondent

D-43, Sector-11, Noida
U.P.-201301

APPEARANCE:

Shri Girijesh Kumar, Authorized Representative for the Appellant
Shri B. L. Garg, Advocate for the Respondent

CORAM :

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)

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

Date of Hearing:07.04.2026

Date of Decision: 29.04.2026

ORDER SHEET

The appeal filed by the department is hereby allowed. For order,
see order of date in Customs Appeal No. 50006 of 2023.

(DR. RACHNA GUPTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

G.Y.