

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

PRINCIPAL BENCH- COURT NO. I

CUSTOMS APPEAL No. 50 of 2008

(Arising out of Order-in-Original No. 07/GS/CC/DRI/NCH/2007 dated 31.08.2007 passed by the Commissioner of Central Excise (Adjudication), New Customs House, New Delhi)

Shri Raj Kumar Anand
49/21, East Patel Nagar,
New Delhi

....Appellant

Versus

Commissioner of Customs (Import & General)Respondent
New Delhi

APPEARANCE:

Shri Piyush Kumar, Shri Sharad Srivastava, Ms. Reena Rawat and Ms. Gujan Tanwar, advocates for the appellant

Shri Shiv Shankar, authorised representative of the department

CORAM :

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

Date of Hearing : 27.04.2026

Date of Decision : 12.05.2026

ORDER

The appeal is allowed. For order see order of date in
Customs Appeal No. 49 of 2008.

(Order pronounced on **12.05.2026**)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**

Apoorva