

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH- COURT NO. I

Customs Appeal No. 51900 of 2024

[Arising out of the Order-in-Original No. 01-2024-COMMR dated 08.01.2024 passed by the Commissioner of Customs (Preventive), Jodhpur, Jaipur]

Shri Amit Pal Singh

S/o Shri Bhupinder Singh,
R/o: ED-118, First Floor, Tagore Garden,
New Delhi- 110027

...Appellant

VERSUS

Commissioner of Customs (Preventive),

Office of the Commissioner of Customs (Preventive),
Jodhpur NCR Building, Statue Circle, C-Scheme,
Jaipur-302005

...Respondent

APPEARANCE:

Shri Yuvraj Sharma, Ms. Bhumika Popli and Ms. Shruti Agarwal, advocates for the appellant

Shri Bhagwat Dayal, authorized representatives of the department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

DATE OF HEARING: 29.01.2026
DATE OF DECISION: 03.06.2026

ORDER

The impugned order dated 08.01.2024 passed by the Commissioner in so far as it concerns the appellant is set aside and the appeal is allowed. For order see order of date passed in Customs Appeal No. 51904 of 2024.

(JUSTICE DILIP GUPTA)
PRESIDENT

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)