

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

PRINCIPAL BENCH
COURT NO. – IV

Customs Appeal No. 206 of 2011

[Arising out of Order-in-Original no. 16/2010-Commr dated 31.12.2010 passed by the Commissioner of Customs, Jaipur]

Shri Ishwar Das Moolrajani
M/s. Rajasthan Watch Manufacturers
A-21, Shri ji ki Mori, Tripolia Bazar
Jaipur

... Appellant

VERSUS

Commissioner of Customs
NCR Building, Statue Circle
Jaipur

.. Respondent

APPEARANCE:

None for the appellant (Shri Keshav Krishnan, Advocate appeared proxy and sought adjournment)
Shri R P Sharma, Special Counsel for the Revenue

CORAM:
HON'BLE Dr. RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING: 23.04.2026
DATE OF DECISION: 23.06.2026

P V SUBBA RAO

The appeal is allowed. For order see order of date in Customs Appeal
No. 203 of 2011.

(RACHNA GUPTA)
MEMBER (JUDICIAL)

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

PK