

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

PRINCIPAL BENCH – COURT NO. – IV

Customs Appeal No. 213 of 2011

[Arising out of Order-in-Original No. 17/2010-Commr dated 31.12.2010 passed by the Commissioner of Customs, Jaipur]

Shri Om Prakash Pareek

M/s. Rochees Time Private Ltd.

B-6B, Shri Ji ki Mori,
Tripolia Bazar,
Jaipur, Rajasthan 202 002

... Appellant

VERSUS

Commissioner of Customs,

NCR Building, Statue Circle
Jaipur

... Respondent

APPEARANCE:

None for the Appellants (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. 210 of 2011.

**(RACHNA GUPTA)
MEMBER (JUDICIAL)**

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

PK