

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Customs Appeal No. 214 of 2011

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

Shri Neeraj Moolrajani
M/s. Rochees Time Private Ltd.
B-6B, Rochees Mansion
Kanwar Nagar
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