

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 3**

CUSTOMS APPEAL NO. 54832 OF 2023

[Arising out of Order-in-Original No. 50/2022-23/Simmi Jain/Principal Commissioner dated 09.01.2023 passed by the Principal Commissioner of Customs ACC (Import), New Delhi]

**Balram Garg, Managing Director,
P.C. Jeweller Limited
(the then P.C. Jewellers Private Limited),
1-C, Court Road, Civil Lines, New Delhi-110054
(Presently At: C-54, Preet Vihar, New Delhi-110092)**

Appellant

Vs.

**Principal Commissioner of Customs
ACC (Import), New Delhi**

Respondent

New Customs House, Near IGI Airport,
New Delhi-110037

Appearance:

Present for the Appellant: Shri T. Chakrapani and Ms. Pooja, Consultant and,
Shri Anil Kumar, Shri Jiten Yadav and Ms. Neelam Murpana, Advocates

Present for the Respondent: Shri Rajesh Singh, Authorised Representative

CORAM:

**HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)**

Date of Hearing: **05/05/2026**
Date of Decision: **14/07/2026**

ORDER

The appeal is allowed. For order, see order of date in Customs
Appeal No. 54806 of 2023.

**(ASHOK JINDAL)
MEMBER (JUDICIAL)**

**(K. ANPAZHAKAN)
MEMBER (TECHNICAL)**