

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 1**

E-HEARING

Customs Appeal No. 52897 of 2016

(Arising out of Order-in-Appeal No. CC (A) Cus/D-II/ICD/541/2016 dated 04.07.2016 passed by the Commissioner of Customs (Appeals), New Delhi)

**Commissioner of Customs & Excise,
Patparganj**

Appellant

Inland Container Depot,
Patparganj & Other ICDs,
East Delhi, Delhi-110096.

Vs.

M/s Premier Plastic Industries

Respondent

B-63, Gali No. 6, Jagatpuri, Delhi-6

Appearance:

Present for the Appellant: Shri K.K. Bashisth, Authorized Representative

Present for the Respondent: Shri Priyadarshi Manish, Advocate

CORAM:

**HON'BLE DR. RACHNA GUPTA, OFFICIATING PRESIDENT
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)**

**Date of Hearing: 02.07.2026
Date of Decision: 21.08.2026**

ORDER

Dr. Rachna Gupta

Appeal filed by the department is allowed. For order, see order of date in Customs Appeal No. 52896 of 2016.

**(DR. RACHNA GUPTA)
OFFICIATING PRESIDENT**

**(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)**

RM