

**21CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 1**

E-HEARING

Customs Appeal No. 52904 of 2016

(Arising out of Order-in-Appeal No. CC (A) Cus/D-II/ICD/543/2016 dated 04.07.2016 passed by the Commissioner of Customs (Appeals), New Delhi)

Commissioner of Customs & Excise, Appellant
Patparganj
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