

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
New Delhi

PRINCIPAL BENCH – COURT NO. 1

Customs Appeal No. 55808 of 2023

[Arising out of Order-in-Original No. 16/Commr./VC/JMD Impex/ICD-PPG/2023-24 dated 29.08.2023 passed by the Commissioner of Customs Patparganj, Delhi]

JMD Impex

C-1A Aruna Park 215, 2nd Floor,
MS Chamber, Laxmi Nagar
East Delhi-110092

: Appellant

Vs

Commissioner of Customs, Patparganj

ICD PPG & Others ICDs, Patparganj, New Delhi

: Respondent

APPEARANCE:

Shri Devesh Tripathi, Shri Divesh, Shri Ajay Kumar and Shri Pratham Joshi,
Advocates for the appellant

Shri Shiv Shanker, Authorised Representative of the Department

CORAM :

HON'BLE DR. RACHNA GUPTA, OFFICIATING PRESIDENT

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing: 14.07.2026

Date of Decision: 25.08.2026

ORDER SHEET

Appeal stands dismissed. For order, see order of date in
Customs Appeal No. 55805 of 2023.

(DR. RACHNA GUPTA)
OFFICIATING PRESIDENT

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

G.Y.