

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 541 OF 2010

[Arising out of the Order-in-Original No. 19/HKC/2010 dated 12/07/2010
passed by Commissioner of Customs, Preventive, New Delhi.]

**Shri Kunal Lalani,
M/s Mega Corporation Ltd.,**
NSIC Complex,
Maa Anandmayee Marg,
Okhla Industrial Estate – III,
New Delhi – 110 020.

.....Appellant

Versus

**Commissioner of Customs,
Preventive,**
New Custom House,
New Delhi – 110 037.

....Respondent

APPEARANCE:

Shri Kishore Kunal and Ms. Runjhun Pare, Advocates – for the
appellant.

Shri Shiv Shankar, Authorized Representative for the
Department.

CORAM:

**HON'BLE DR. MRS. RACHNA GUPTA, OFFICIATING PRESIDENT
HON'BLE SHRI P.V. SUBBA RAO, MEMBER (TECHNICAL)**

DATE OF HEARING : 21.08.2026

DATE OF DECISION: 09.09.2026

P.V. SUBBA RAO

The appeal is dismissed. For order see order of date in
Customs Appeal No. 540 of 2010.

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

**(P.V. SUBBA RAO)
MEMBER (TECHNICAL)**

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