

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

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 542 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 Anil Kumar Soni,
M/s Mega Corporation Ltd.,Appellant
NSIC Complex,
Maa Anandmayee Marg,
Okhla Industrial Estate – III,
New Delhi – 110 020.

Versus

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

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)