

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

PRINCIPAL BENCH – COURT NO. 1

CUSTOMS Appeal No. 51280 of 2019

(Arising out of Order-in-Original No. 03-08/2019/COMMR/CUS/JAIPUR dated 31.03.2019 passed by COMMISSIONER OF CUSTOMS (PREV.)- Jaipur)

M/s. Jaipur Gemstone Exchange

.... Appellant

Jaipur, 141, Atlanta,
14th Floor Nariman Point,
Mumbai- 400021

Versus

C.C.E. & S.T., Jaipur I

.... Respondent

NCR Building, Statue Circle,
C-Scheme, Jaipur-302005

APPEARANCE:

Mr. Sanjeev Jain, Chartered Accountant, Mr. Anil Makhija, Mr. Dr. J. Arthur Prem, Advocate for the Appellant
Mr. Sunil Kumar, Mr. Rakesh Kumar Authorised Representative for the Respondent

**CORAM : HON'BLE MR.JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. BIJAY KUMAR, MEMBER (TECHNICAL)**

Date of Hearing/ Decision: **26 July, 2019**

ORDER

The Appeal is allowed. For order, see order of date in Customs Appeal No. 51122 of 2019.

(Dictated and pronounced in the open Court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(BIJAY KUMAR)
MEMBER (TECHNICAL)**

ARCHANA