

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

**CUSTOMS APPEAL NO. 50071 OF 2024**

**SHANTI SWAROOP SHARMA**

**Appellant**

Vs.

**PRINCIPAL COMMISSIONER OF CUSTOMS  
EXPORT- ICD TKD NEW DELHI**

**Respondent**

**Appearance:**

Present for the Appellant : Shri Richik Harikant, Advocate

Present for the Respondent: Shri M R Dhania, Authorised Representative

**CORAM:**

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT**

**HON'BLE MR. P. V. SUBBA RAO, MEMBER ( TECHNICAL )**

Date of Hearing : **16/04/2024**

**ORDER**

Learned counsel for the appellant is permitted to place soft copies of the relied upon documents within two weeks. List on **May 14, 2024.**

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

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

Tejo