

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

PRINCIPAL BENCH,  
COURT NO. I

**CUSTOMS APPEAL NO. 50071 OF 2024**

**Shanti Swaroop Sharma**

**Appellant**

VERSUS

**Principal Commissioner of Customs,  
Export, ICD TKD,  
New Delhi.**

**Respondent**

**APPEARANCE**

None – for the appellant.

Shri Shashi Kant Sharma, Authorized Representative (DR) – for the  
Department

CORAM : **HON'BLE SHRI JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE SHRI P.V. SUBBA RAO, MEMBER (TECHNICAL)**

DATE OF HEARING : 17.12.2024

**ORDERSHEET**

List on **December 23, 2024**. For order see order of date in  
Customs Appeal No. 51624 of 2019

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

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