

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

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 50071 OF 2024

Shanti Swaroop Sharma

.....Appellant

VERSUS

**Principal Commissioner of Customs
Export – ICD TKD New Delhi**

.....Respondent

APPEARANCE:

Shri Ashirwad and Shri Virat Sharma, Advocates for the Appellant
Shri Shashi Kant Sharma, Authorized Representative of the Department

DATE OF HEARING: 23.12.2024

ORDER SHEET

We have heard learned counsel for the appellant and the learned authorized representative appearing for the department. **Order Reserved.**

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

KRITIKA