

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**NEW DELHI**  
PRINCIPAL BENCH – COURT NO. 4

**CUSTOMS APPEAL NO. 50071 OF 2024**

**Shanti Swaroop Sharma** : **Appellant (s)**

Versus

**Principal Commissioner of Customs** : **Respondent (s)**  
(Export)- ICD TKD, New Delhi

APPEARANCE:

Shri Ashirwad and Shri Virat, Advocates for the Appellant

Shri Sashikant Sharma, Authorised Representative for the Respondent

**CORAM :**

**HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)**

**HON'BLE MS. HEMAMBIKA R. PRIYA, MEMER (TECHNICAL)**

Date of Hearing:28.10.2024

**ORDER**

It has brought to notice that the issue involved in the present appeal is same as is involved in Customs Appeal No. 51624 of 2019. The said appeal has already been adjourned to **December 17, 2024**. As requested, the present appeal is also adjourned to the same date i.e. **December 17, 2024**.

**(DR. RACHNA GUPTA)**  
MEMBER (JUDICIAL)

**(HEMAMBIKA R. PRIYA)**  
MEMBER (TECHNICAL)

G.Y.