

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

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 51109 OF 2022

M/s Mahabal Impex

Appellant

VERSUS

Commissioner, Customs,
New Delhi.

Respondent

APPEARANCE

Shri Sagar Rohatgi, Advocate – for the appellant.
Shri Mukesh Kumar Shukla, 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 : 04.02.2026

ORDERSHEET

We have heard Shri Sagar Rohatgi, learned counsel for the
appellant and Shri Mukesh Kumar Shukla, learned authorized
representative appearing for the department. Order reserved.

(JUSTICE DILIP GUPTA)
PRESIDENT

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