

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

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 51109 OF 2022

Mahabal Impex **Appellant**

Versus

Commissioner of Customs, New Delhi **Respondent**

APPEARANCE:

Shri Sagar Rohatgi, advocate for the appellant

Shri Manish Kumar Shukla, authorised representative of the department

DATE OF HEARING : March 05, 2025

ORDER SHEET

List on **April 21, 2025**.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

Kritika