

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 1
CUSTOMS APPEAL NO. 51109 OF 2022**

MAHABAL IMPEX

Appellant

Vs.

COMMISSIONER, CUSTOMS-NEW DELHI

Respondent

Appearance:

Present for the Appellant : None

Present for the Respondent: Shri M.K. Shukla, Authorized Representative

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing : **19/11/2025**

ORDER

Pursuant to order dated 17.09.2025, learned Authorized Representative appearing for the department has placed on record the screenshot of the EDI system which shows that the query raised by the department was to justify the declared value to which the appellant stated 'we accept enhancement of value from USD 1.4 to USD 2.3 per kg.' The department has not placed any document on record to show why it was proposed to enhance the value from USD 1.4 to USD 2.3 per kilogram.

2. The case has been called but learned counsel for the appellant has not appeared. List on **February 4, 2026**.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

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