

**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 : Shri Sagar Rohatgi, Advocate

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

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

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

Date of Hearing : **28/07/2025**

ORDER

Learned authorized representative appearing for the department prays for and is granted four weeks' time to ascertain on what basis the value was enhanced by the officer. List on **September 17, 2025**.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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

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