

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

PRINCIPAL BENCH – COURT NO. I

CUSTOMS APPEAL NO. 50153 OF 2024

[Arising out of Order-in-Original No. 17/2023-24/SIMIJAİN/Pr.Commissioner/13094 dated 27.09.2023 passed by the Principal Commissioner of Customs (ACC IMPORT), New Delhi]

M/s Fiberhome India Private Limited

C-48, Sector-65, Noida
Uttar Pradesh-201307

.....Appellant

versus

Principal Commissioner of Customs

NCH, Near IGI Airport
Delhi

.....Respondent

APPEARANCE:

Shri Arjun Raghvendra M., Shri Aditya Dhull, Shri Jayant Kumar, Shri Aditya Sarin and Ms. Manjunath, Advocates for the Appellant

Shri Mihir Ranjan, Special Counsel and Shri Manish Kumar Shukla, Authorised Representative of the Department

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

Date of Hearing : 29.07.2025

Date of Decision: 29.09.2025

FINAL ORDER NO. 51378/2025

JUSTICE DILIP GUPTA:

M/s Fiberhome India Private Limited¹ has challenged the order dated September 27, 2023 passed by the Principal Commissioner adjudicating the show cause notice dated May 29, 2020. The Principal Commissioner has rejected the classification of the goods in the self-assessed Bills of Entry and classified the goods imported by the appellant under Customs Tariff Item² 8517 62 90 of the Customs Tariff Act, 1965³ as a result of which the benefit of the Exemption Notification has been denied to the appellant with a direction to pay the customs duty at the rate of 10%/20%, as per the period

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- 1. the appellant**
 - 2. CTI**
 - 3. the Tariff Act**

involved. Accordingly, the differential customs duty has been confirmed with interest.

2. The appellant manufactures 'Optical Transport Network'⁴ equipment for supply to the Indian Telecom Operators, including BSNL. The appellant imported the Populated/Loaded/Printed Circuit Boards⁵ cards and classified the same under CTI 8517 70 10 as according to the appellant these imported PCB cards are used as parts of the OTN equipment. The appellant also imported modules, other than PCB, which the appellant claims are also used as parts of the OTN equipment and classified them under CTI 8517 70 90. The department has classified the cards and the modules imported by the appellant as apparatus/ machine/ equipment under CTI 8517 62 90. The appellant also imported routers and classified them under CTI 8517 69 30. The department has classified the routers under CTI 8517 62 90 as apparatus/ machine/ equipment.

3. The demand raised in the show cause notice relates to 133 Bills of Entry which were either provisionally assessed or finally assessed at IGI, Delhi and ICD, Tughlakabad. The details of the Bills of Entry as provisionally assessed or finally assessed at the two ports are as follows :

Bills of Entry	Provisionally Assessed (PA) /Finally Assessed (FA)	Port of Import
40	PA	IGI, Delhi
40	FA	IGI, Delhi
27	PA	ICD, TKD
26	FA	ICD, TKD

4. It would be seen that whereas the appellant claimed that the cards and modules were required as parts for the assembly and operation of the OTN system, the department proposed to reclassify the cards and modules

4. OTN
5. PCB

as machines for reception, conversion and transmission or regeneration of voice, images or other data under CTI 8517 62 90.

5. According to the appellant the cards/modules can function only when they are installed in the specified slots of the OTN equipment and cannot function independently by themselves. The appellant also claims that the routers imported by the appellant have been classified under heading specifically provided for routers.

6. The imported products have been categorized into three groups by the show cause notice and the impugned order in the following manner :

Sl. No.	Categorization
(i)	Units of the FONST 5000 equipment
(ii)	Units of the CiTRANS equipment
(iii)	CiTRANS Routers

7. The issue that arises for consideration in this appeal is whether the cards and modules imported by the appellant would be classifiable as parts/ components of the OTN equipment or as apparatus/ machine/ equipment. For determining this issue, twin tests, namely, (i) No Separate Identifiable/ Individual Function; and (ii) Incapable of Independent Operation have been laid down by the Courts from time to time.

8. In respect of the aforesaid twin tests, the appellant has contended that both the twin tests stand satisfied for the cards and modules imported by the appellant in the following manner:

I. No Separate Identifiable/Individual Function

9. The cards and modules imported by the appellant do not possess distinctive functions independent of the OTN equipment. These units such as 100G Line Interface Cards, Service Interface Cards, WSS Cards serve only

as constituent elements necessary for the OTN equipment to realize its complete functionality. In fact, each card has a specific slot in the main equipment wherein it has to be installed and the slots cannot be interchanged. Each card is designed to contribute a specific task within the broader signal transmission and switching architecture and these cards are not capable of any independent role analogous to a finished apparatus. This would be clear from the following facts:

- (i) **Integrated Role within the OTN**: Like in the decision of the Tribunal in **M/s Vodafone Idea Limited vs Principal Commissioner of Customs (Import), New Delhi⁶**, where the “router line cards” only function when slotted into the main router chassis, the cards and modules imported by the appellant are not stand-alone products. They are manufactured and programmed to be housed within the OTN chassis, drawing upon shared hardware resources, backplanes, and proprietary supervisory control.
- (ii) **Functional Interdependence**: The functionality of cards and modules materializes only when they are interconnected with other system components such as power supplies, system controllers, and interface units, clearly marking them “parts” for the purposes Customs Tariff classification.

II. Incapable of Independent Operation

10. The cards and modules imported by the appellant are engineered in such a way that in their imported state it is impossible for them to perform communication, transmission, or other telecom functions in isolation. This has been explained in the following manner:

6. (2025) 27 Centax 100 (Tri.Del) [20.09.2022] – ‘Vodafone I’

- (i) **Lack of Autonomy**: Unlike market interface equipment such as Network Interface Cards (NICs), which are specified in the Explanatory Notes as being able to operate with diverse external devices, the cards and modules imported by the appellant lack the capability to function as independent units. Each draws power and core logic from the OTN chassis, and cannot initiate, receive, or process signals by itself.
- (ii) **Dependence on Chassis and Software**: The hardware of each card and module is inert without the embedded firmware and network management software of the OTN equipment. For instance, a service interface card cannot perform switching or signal modulation unless the master controller of the system provides requisite timing, configuration, and routing information.
- (iii) **Physical Compatibility**: These cards use proprietary connectors and are designed to slot only into the designated chassis, preventing their use in any generic telecom application or device. This is analogous to the “proprietary line cards” in **Vodafone-I**, which the Tribunal found unequivocally to be “parts” and not complete apparatus in themselves.

11. The appellant has provided a table showing the goods as detailed in the show cause notice, the relevant details provided in the show cause notice, the factual position and the compliance of the twin tests in the following manner:

Sr. No.	Impugned goods (as detailed in the show cause notice)	Relevant details as presented in the show cause notice	Factual position	Tests 1 and 2 as prescribed in Vodafone
FONST 5000 PARTS – Classified by the appellant under CTI 8517 70 10 and				

CTI 8517 70 90				
1	Client interface part/ tributary interface unit	<p>This card mainly performs Optical / Electrical conversion on the signals from the client side and sends the converted signals to the cross-connect card for cross- connecting.</p> <p>Can sometimes also function as Multiplexers</p>	<p>This service interface card converts optical signals from the client side into electrical signals and sends them to the cross-connect card.</p> <p>All these functions can happen ONLY when this card is fitted into the designated slot of the main equipment.</p> <p>It does not have a separate identifiable function of its own and is incapable of operating independently of the main equipment.</p>	Satisfies both the tests
2.	Line interface cards	<p>This card aggregates or converts multiple electrical signals from the cross-connect card and outputs one or multiple OTU2, OTU2e, OTU3, OTU3e, and ODU4 optical signal(s) with DWDM standard compliant wavelength, and sends the optical signal(s) to the optical multiplexing card or the optical add / drop and multiplexing card for wavelength division multiplexing etc. as communication apparatus under subheading CTH 8517 62. (WDM).</p>	<p>This line interface card aggregates or converts multiple electrical signals from the cross-connect card into one or multiple DWDM optical signals (OTU2/OTU3 etc.) and sends them to the optical multiplexing or add/drop card. This function occurs in coherence with other backline interface cards and does not function without being inserted into the designated slot of the modular chassis.</p> <p>It does not have a separate identifiable function of its own and is incapable of operating independently of the main equipment.</p>	Satisfies both the tests
3.	Electrical Cross Connect	<p>It supports packet switching and perform the OTN signal cross connection function.</p>	<p>The sole purpose of cross connect is to support the FONST 5000 in packet switching and performs the OTN signal cross-connection function.</p> <p>It does not have a</p>	Satisfies both the tests

			separate identifiable function of its own and is incapable of operating independently of the main equipment.	
4.	Optical Multiplexer and Demultiplexer Units	The optical multiplexer, demultiplexer cards are mainly used to multiplex or demultiplex optical signals with different wavelength and are based on WDM technology) which uses multiple wavelengths to transport signals over a single fibre.	This optical multiplexer card is used to multiplex or demultiplex optical signals of different wavelengths using WDM technology. It does not have a separate identifiable function of its own and is incapable of operating independently of the main equipment.	Satisfies both the tests
5.	Optical interleaver unit	When the product (FONST 5000) is configured as a 96-channel system, the ITL50 card is required to convert between the 100 GHz and 50 GHz channel spacing	This optical interleaver card converts between 100 GHz and 50 GHz channel spacing when the FONST 5000 system is configured as a 96-channel system. It does not have a separate identifiable function of its own and is incapable of operating independently of the main equipment.	Satisfies both the tests
6.	Optical amplification unit	The optical amplification unit mainly amplifies the power of the line optical signals to extend the transmission distance of the optical signals.	This optical amplifier card amplifies the power of the line optical signals to extend their transmission distance. Clear from its usage and definition, it does not have a separate identifiable function of its own and is incapable of operating independently of the main equipment.	Satisfies both the tests
7.	Optical Supervisory Channel & OSC	Provides overhead multiplexing and	This supervisory channel card provides overhead	Satisfies both the tests

	Add Drop Unit	transmission in two directions. The converted signals are finally sent to the OSCAD (Optical Multiplexer/Demultiplexer) card or the OLP (Optical Line Protection) card.	<p>multiplexing and bi-directional transmission of supervisory signals.</p> <p>It does not have a separate identifiable function of its own and is incapable of operating independently of the main equipment.</p>	
8.	Wavelength Selective Switches	Provides dynamic reconfigurable adding and fixed dropping functions: Multiplexes signals of any wavelength or wavelength groups from name adding ports and outputs the multiplexed signal to the line; cooperates with demultiplexer cards to drop locally line input signals; supports 50 GHz channel spacing.	<p>This wavelength selective switch provides dynamic, reconfigurable optical signal adding and fixed dropping by multiplexing wavelengths onto the line.</p> <p>It does not have a separate identifiable function of its own and is incapable of operating independently of the main equipment</p>	Satisfies both the tests
9.	Small Form Factor Pluggable	These are transceiver modules which support electro-optical conversion.	<p>This SFP+ optical transceiver module supports electro-optical signal conversion.</p> <p>It does not have a separate identifiable function of its own and is incapable of operating independently of the main equipment.</p>	Satisfies both the tests

CiTRANS 650 – Classified by appellant under CTI 8517 70 10 and CTI 8517 70 90

10.	Optical Interface Cards and Cross Connect Card	Packet transport technology based on MPLS.	<p>This optical interface card provides 10 Gigabit Ethernet ports and encapsulates client data into MPLS frames for integration into the MPLS-TP network.</p> <p>It does not have a separate identifiable function of its own</p>	Satisfies both the tests
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			and is incapable of operating independently of the main equipment.	
11.	Interface cards and cross connect cards	<p>Supports centralized and distributed processing and provide complete network management and monitoring functions.</p> <p>They process routing protocols, generates routing tables, IP forwarding tables and label forwarding tables.</p>	<p>This XSV2 interface card supports centralized and distributed OAM processing and provides complete network management and monitoring functions.</p> <p>It does not have a separate identifiable function of its own and is incapable of operating independently of the main equipment.</p>	Satisfies both the tests
12.	Optical modules of the interface cards	<p>Their main function is to transform between the electrical signal and optical signal, monitor the traffic over every cable, diagnose failures and maintain the integrity of the transmission.</p> <p>These interface / modules transmit and receive optical signals and support electro optical conversion of the signals</p>	<p>This optical module connects the fiber to the equipment and transforms between electrical and optical signals, while also monitoring traffic, diagnosing failures, and maintaining transmission integrity .</p> <p>It does not have a separate identifiable function of its own and is incapable of operating independently of the main equipment.</p>	Satisfies both the tests
13.	Electrical Module	<p>Their main function is to transport the electrical signal, monitor the traffic over every cable, diagnose failures and Maintain the integrity of the transmission</p>	<p>This electrical module connects RJ45 Ethernet cables to the CiTRANS 650 equipment and transports electrical signals while monitoring traffic, diagnosing failures, and maintaining transmission integrity.</p> <p>It does not have a separate identifiable function of its own</p>	Satisfies both the tests

			and is incapable of operating independently of the main equipment.	
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ROUTERS - – Classified by appellant under CTI 8517 69 30

1.	CITRANS R810 and R820 Routers	These are routers which support MPLS-TP OAM and are part of the optical network.	These are routers imported by the appellant that were specifically classified as Routers as under 8517 6930.	Not applicable
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12. Shri Arjun Raghvendra M., learned counsel for the appellant assisted by Shri Aditya Dhull, Shri Jayant Kumar, Shri Aditya Sarin and Ms. Manjunath made the following submissions:

- (i) The imported cards and modules are correctly classifiable as parts under CTI 8517 70 10 and CTI 8517 70 90 respectively. In support of this contention, learned counsel placed reliance upon the following decision of the Tribunal:
- (a) **Vodafone Idea Limited vs. Principal Commissioner of Customs, ACC (Import), New Delhi**⁷;
- (b) **Vodafone-I**;
- (c) **Ciena Communications India Pvt. Ltd. vs Principal Commissioner of Customs (Import)**⁸; and
- (d) **Commissioner of Customs, Mumbai (AIR Cargo Import) vs. Reliance Jio Infocomm Ltd.**⁹
- (ii) The routers were correctly classified by the appellant under CTI 8517 69 30 during the period 2016-19;
- (iii) The extended period of limitation under section 28(4) of the Customs Act, 1962¹⁰ could not have been invoked in the facts and circumstances of the case; and

7. (2025) 28 Centax 387 (Tri.-Del) [01.07.2024] -'Vodafone II'
8. Customs Appeal No. 86992 of 2021 decided on 18.12.2023
9. Customs Appeal No. 88479 of 2018 decided on 22.06.2022
10. the Customs Act

- (iv)** The goods could not have been confiscated nor redemption fine could have been imposed nor could penalty have been imposed under sections 112(a) and 114A of the Customs Act.

13. Shri Mihir Ranjan, learned special counsel assisted by Shri Manish Kumar Shukla, learned authorised representative appearing for the department supported the impugned order and made the following submissions :

- (i)** The Principal Commissioner for good and sufficient reasons held that cards and modules are not parts of the OTN system. The classification of the goods is not based on whether the OTN machine would function without these cards, but whether the cards themselves are classifiable under a specific heading by their function;
- (ii)** All network interface cards including optical ones and other line/ tributary interface units performing transmission/ reception/ conversion fall within the ambit of Customs Tariff Heading¹¹ 8517 62;
- (iii)** The routers are also classifiable under CTH 8517 62;
- (iv)** The extended period of limitation was correctly invoked in the facts and circumstances of the case; and
- (v)** The goods were liable to confiscation and penalties have been correctly imposed.

14. The submissions advanced by the learned counsel appearing for the appellant and the learned special counsel appearing for the department have been considered.

15. To appreciate the contentions, it would be appropriate to refer to the relevant Tariff entries and they are :

11. CTH

Tariff Item	Description of goods	Unit	Rate of Duty	
(1)	(2)	(3)	(4)	(5)
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525,8527 or 8528			
	- Telephone sets, including telephones for cellular networks or for other wireless networks:			
	-- Line telephone sets with cordless handsets:			
8517 11	--- Push button type			
8517 11 10	--- Other	u	Free	-
8517 11 90	-- Telephones for cellular networks or for other wireless networks:	u	Free	-
8517 12	--- Push button type			
8517 12 10	--- Other	u	10%	-
8517 12 90	-- Other:	u	10%	-
8517 18	--- Push button type			
8517 18 10	--- Other	u	Free	-
8517 18 90	- Other apparatus for transmission or reception of voice, images or other data including apparatus for communication in a wired or wireless network (such as a local or wide area network):	u	Free	-
	-- Base stations			
8517 61 00	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:	u	10%	-
8517 62	--- PLCC equipment			
8517 62 10	--- Voice frequency telegraphy	u	Free	-
8517 62 20	--- Modems (modulators-demodulators)	u	Free	-
8517 62 30	--- High bit rate digital subscriber line system (HDSL)	u	Free	-
8517 62 40	--- Digital loop carrier system(DLC)	u	Free	-
8517 62 50	--- Synchronous digital hierarchy system(SDH)	u	Free	-
8517 62 60	--- Multiplexers, statistical multiplexers	u	Free	-
8517 62 70	--- Other	u	Free	-
8517 62 90	-- Other:	u	10%	-
8517 69	--- ISDN System			
8517 69 10	--- ISDN terminal adaptor	u	Free	-
8517 69 20	--- Routers	u	Free	-
851769 30	--- X 25 Pads	u	Free	-
8517 69 40	--- Subscriber end equipment	u	Free	-
8517 69 50	--- Set top boxes for gaining access to internet	u	Free	-
8517 69 60	--- Attachments for telephones	u	Free	-
8517 69 70	--- Other	u	Free	-
8517 69 90	- Parts:	u	10%	-
8517 70	-- Populated, loaded or stuffed printed circuit boards			
8517 70 10	-- Other	u	Free	-
8517 70 90		kg	10%	-

16. The contention of the appellant with regard to the cards and modules is that they are essential parts of OTN systems and these cards and modules can function only when they are installed in the specified slots of the OTN equipment and cannot function independently by themselves.

17. It would be seen from Hardware Description Manual, which was relied upon by the department in the show cause notice, that the OTN equipment (FONST 5000 – U10 model) has different sub racks (FONST sub rack and COPT sub rack in this case). Each of these sub racks has a “card area” with slots for different cards and each slot is designed for a particular kind of card and such positioning is not interchangeable. The cards and modules imported by the appellant are required to be inserted into their designated slots for the OTN equipment to achieve any functional capability.

18. The Supreme Court in **Commissioner of Customs, Bangalore vs N. I. System (India) P. Ltd.**¹² held that in cases involving classification dispute of parts as against equipment one has to look at the main equipment holistically and classify the products as parts if they do not have a definite identity and function independent of the main equipment.

19. In **Ciena Communications India**, the Tribunal held that Hybrid/Matrix Cards and Small Form Factor Pluggable for the OTN equipment are correctly classifiable under CTH 8517 70. The Tribunal also noted that the goods do not perform their function independently, without being fitted in the chassis of the main equipment. It also needs to be noted that while making reference to Section Note 2(b) to Section XVI, the Tribunal held that the goods are classifiable as ‘parts’. The Tribunal also relied upon the decision of the Tribunal in **Reliance Jio Infocomm** that was decided on 22.06.2022. Civil Appeal No’s. 586-598 of 2023 filed by the department to assail the order of the Tribunal was dismissed by the Supreme Court on 30.01.2023. It also needs to be noted that the Tribunal held, in view of the aforesaid decision of the Supreme Court in **Reliance Jio Infocomm**, that goods of similar nature like Amplifier Cards, Transponder Cards, Muxponder Cards and Optical Add-Drop Multiplexer Cards used in

12. 2010 (256) ELT 173 (SC)

Dense Wavelength Division Multiplexing (DWDM) machines would be classifiable as parts of DWDM equipment under CTI 8517 70 10. The Division Bench observed that the said cards cannot function without being incorporated in DWDM equipment and accordingly, such cards cannot be considered as independent apparatus.

20. A Division Bench of this Tribunal in **Reliance Jio Infocomm**, also held in a matter where various cards were imported and such imported cards go into specific slots of the main Dense Wavelength Division Multiplexing Equipment, that since the cards have to be loaded into specific slots of the main equipment for their proper functioning, they would classify as "parts" of the equipment under CTI 8517 70 10 and the classification of the department under CTI 8517 62 90 was set aside.

21. In **Commissioner vs. Reliance Jio Infocomm Ltd.**¹³ the Tribunal had held that Small Factor Pluggable (SFP) Modules are classifiable under CTI 8517 70 90 and not under CTI 8517 62 90 as held by the customs department.

22. In the decision of the Tribunal in **Vodafone-I**, it was emphasised that where the cards derive their operational capability exclusively from integration with the main machine, they would be classified as 'parts'.

23. The similarity in facts and classification disputes rendered in **Vodafone** is directly applicable to the present controversy as can be seen from the chart below:

S. No.	Facts of the Vodafone	Facts in the matter under consideration	Observations
1.	Imported products are used in the 'main equipment' which is Packet Transport Network (PTN Devices classifiable under CTI 8517 62 90)	Cards and modules are used in the 'main equipment' which are the OTN equipment classifiable under CTI 8517 62 90)	(1) The facts of the present matter find identical correspondence with the four essential factual elements of Vodafone

13. (2025) 29 Centax 337 (Tri. - Mum.)

2.	Main equipment consists of Modular Chassis – dedicated slot for various PPCBs	Main equipment (FONST 5000 and CiTRANS series of OTNs) consists of modular chassis – dedicated slot for various cards and modules.	(2) Given the complete congruence of material facts, the application of the established 'twin test' yields the same
3.	All cards in the main equipment communicate with each other through backplane interface	Cards and modules obtain power, software control and functional integration only within the OTN system assembly using proprietary connectors and communicate with one another through such connectors when installed in the main equipment	conclusion: the imported items satisfy both limbs – (i) absence of separate identifiable function and (ii) incapacity for independent operation.
4.	The backplane interface necessary for the functioning of the final product is proprietary of manufacturer and not universal.	Cards and modules designed solely for insertion into proprietary slots of specific OTN equipment, performing no independent communication or data transmission function when outside designated chassis	(3) Therefore, the cards and modules in the present case are correctly classifiable as parts under CTI 8717 70 10 and CTI 8717 70 90.

24. For goods to be classified as "apparatus" under CTI 8517 62 90, they must be complete machines capable of independent operation for reception, conversion, transmission, or regeneration of voice, images, or other data. This is not so in the present case.

25. The contention of the learned special counsel appearing for the department that the products are network interface cards and, therefore, will fall under CTH 8517 62 was considered and rejected by the Tribunal in **Vodafone-I**.

26. The routers are classified under CTI 8517 69 30 during the period from 2016 to 2019. It is with effect from 01.01.2020 that this entry was omitted by Finance Act, 2019. The classification adopted by the appellant, therefore, for the period from 2016 to 2019 is correct. The Principal Commissioner, therefore, committed an error in holding that routers based on optical network are included in CTI 8517 62 90.

27. It would, therefore, not be necessary to examine the contention raised by the learned counsel for the appellant that the extended period of limitation could not have been invoked in the facts and circumstances of the case.

28. Once the classification of the appellant has been accepted, the issue of imposing any penalty or fine does not arise.

29. Thus, for all the reasons stated above, the impugned order dated September 27, 2023 passed by the Principal Commissioner cannot be sustained and is set aside. The appeal is, accordingly, allowed.

(Order Pronounced on **29.09.2025**)

(JUSTICE DILIP GUPTA)
PRESIDENT

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

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.....Respondent

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Shri Mihir Ranjan, Special Counsel and Shri Manish Kumar Shukla, Authorised Representative of the Department

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)**

Date of Hearing : 29.07.2025

Date of Decision: 29.09.2025

ORDER

Order pronounced.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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