

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
1st Floor, WTC Building, FKCCI Complex, K. G. Road,  
BANGLORE-560009

**COURT - II**

**Customs Appeal No. 20658 of 2021**

[Arising out of the Order-in-Appeal No.359 to 365/2021  
dated 14.09.2021 passed by the Commissioner of Customs  
(Appeals), Bangalore.]

**M/s. Xiaomi Technology India Limited**

Orchid Block E, Embassy Tech Village,  
Devarabeesanahalli,  
Marathahalli Outer Ring Road,  
Bangalore – 560 103.

**....Applicants**

**Vs.**

**The Commissioner of Customs**

Inland Container Depot  
Whitefield  
Bangalore – 560 066.

**....Respondents**

**Appearance:**

Ms. Neetu James, Advocate

Mr. Dyamappa Airani, Dy. Com. (AR)

**....For Applicants**

**... For respondents**

**CORAM:**

**HON'BLE MR. P. A. AUGUSTIAN, MEMBER (JUDICIAL)**

**HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

**Date of Hearing : 03.07.2023**

**Date of Decision : 07.07.2023**

This appeal is allowed. For Order, see order dated 07.07.2023 in  
Customs Appeal No.20653 of 2021.

**(P. A. AUGUSTIAN)**  
**MEMBER (TECHNICAL)**

**(R. BHAGYA DEVI)**  
**MEMBER (TECHNICAL)**

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