

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
BANGALORE**

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 1963 of 2011**

*(Arising out of Order-in-Appeal No.140/2010 dated  
30.07.2010 passed by the Commissioner of Customs  
(Appeals), Bangalore.)*

**The Commissioner of  
Customs**

CR Building  
Queens Road  
Bangalore.

Appellant(s)

**Versus**

**M/s. Jeans Knit (P) Ltd.**

No.21-E1, 2<sup>nd</sup> Phase  
Peenya Industrial Area  
Bangalore - 560 058.

Respondent(s)

**Appearance:**

Mr. K. A. Jathin,  
Dy. Commissioner (AR)

For the Appellant

Mr. N. Anand, Advocate

For the Respondent

**CORAM:**

**HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)**

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

Date of Hearing: 23/06/2023

Date of Decision: 23/06/2023

This appeal is rejected. For Order, see order dated  
23.06.2023 in Customs Appeal No.1960 of 2011.

**(D.M. MISRA)  
MEMBER (JUDICIAL)**

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