

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No.20146 of 2014

(Arising out of Order-in-Appeal No.403/2013 CUS. (B)
dated 4.11.2013 *passed by the Commissioner of
Customs, Bangalore.*)

M/s. ABB Limited

Sy. No.88/3 & 88/4, Basavanahalli
Village,
Kasaba Hobli, Nelamangala Taluk,
Bangalore – 561 403.

Appellant(s)

Versus

**The Commissioner of Customs
(Appeals)**

C.R. Building,
P.B. No.5400, Queens Road,
Bangalore – 560 001.

Respondent(s)

Appearance:

Ms. Neetu James, Advocate

For the Appellant

Mr. K. A. Jathin, AR

For the Respondent

CORAM:

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

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

Date of Hearing: 01.06.2023

Date of Decision: 20.10.2023

The appeal is dismissed. For order, see order of date in
Customs Appeal No.2661 of 2010.

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

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