

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

1st Floor, WTC Building, FKCCI Complex, K. G. Road,
BANGLORE-560009

REGIONAL BENCH - COURT-1

Customs Appeal No. 21978 of 2015

(Arising out of Order-in-Original No. BLR-EXCUS-003-COM-05-15-16
dated 16.06.2015 passed by the Commissioner of Central Excise,
Bengaluru-III Commissionerate, Bengaluru.)

**Thomas Joseph
Head and Director**

....Appellant

M/s. Fourth Dimension India Pvt Ltd.
No.440/1, Doddamma Layout,
Bannerghatta Road,
Hulimavu,
Bengaluru – 560 076.

VERSUS

**The Commissioner of Customs, Central
Excise**

....Respondent

Bengaluru-III Commissionerate,
Queens Road,
Bengaluru – 560 001.

Appearance:

Shri M. S. Nagaraja, Advocate and Mr. Rajesh Kumar T. R, CA for the
Appellant.

Shri Rajiv Kumar Agrawal, Commissioner, Authorised Representative for
the Respondent.

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

DATE OF HEARING: 04.12.2023
DATE OF DECISION: 10.04.2024

This appeal is allowed. For Order, see order of date in
Central Excise Appeal No. 21974 of 2015.

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

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