

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 22729 of 2014

(Arising out of Order-in-Appeal No. COC-CUSTOM-000-APP-070-14-15 dated 26.05.2014 passed by the Commissioner of Customs (Appeals), Cochin.)

M/s. Air India Limited,
113, Gurudwara Rakabganj Road,
New Delhi – 110 001.

Appellant(s)

VERSUS

Commissioner of Customs
Customs House,
Cochin – 9.

Respondent(s)

APPEARANCE:

None for the Appellant

Mr. Maneesh Akhoury, Asst. Commissioner (AR) for the Respondent

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

Final Order No. 20633 /2024

DATE OF HEARING: 08.08.2024

DATE OF DECISION: 08.08.2024

PER : D.M. MISRA

None present for the appellant. Learned Authorised Representative (AR) for the Revenue submits that the issue has already been decided by this Tribunal vide Final Order No.21107/2023 dated 13.10.2023 and the present appeal may also be decided on the same line. We find that the issue involved in the present appeal is decided by this Tribunal. Consequently, following our earlier Final Order dated 13.10.2023, this appeal is disposed of by way of remand.

(Dictated and pronounced in Open Court.)

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

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