

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 21488 of 2015

(Arising out of Order-in-Appeal No. COC-CUSTM-000-APP-471-14-15
dated 18.03.2015 passed by the Commissioner of Customs (Appeals),
Cochin.)

Commissioner of Customs

Custom House,
Cochin.

Appellant(s)

VERSUS

M/s. KCM Appliances (P) Ltd.,

19/411Z, Rajiv Gandhi By pass Jn.,
Malappuram – 676 121.
Kerala

Respondent(s)

APPEARANCE:

Mr. K.A. Jathin, Deputy Commissioner (AR) for the Appellant.

Mr. Syed Peeran, Advocate with Ms. Ashwini Nag, Advocate
for the Respondent.

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

DATE OF HEARING: 06.08.2024.

DATE OF DECISION: 06.08.2024.

Per : D.M. MISRA

The appeal is dismissed. For order, see order of date in
Customs Appeal No. 21486 of 2015.

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

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

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