

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

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 21489 of 2015**

(Arising out of Order-in-Appeal No. COC-CUSTM-000-APP-473-14-15  
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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