

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, BANGALORE
REGIONAL BENCH - COURT NO. 1**

Customs Appeal No. 20223 of 2017

(Arising out of Order-in-Appeal No. 148/2016 dated 26.10.2016
passed by the Commissioner of Customs (Appeals), Cochin.)

M/s. Pulimoottil Enterprises,
Pulimoottil Buildings,
YMCA Sports Complex Road,
Off. CMS College,
Kottayam – 686 001. Appellant(s)

VERSUS

**The Asst. Commissioner of
Customs, (Import),**
Custom House, Willigdon Island,
Cochin – 682 009. Respondent(s)

APPEARANCE:

Mr. Anil D Nair, Advocate for the Appellant
Mr. Maneesh Akhoury, Assistant Commissioner (AR) for the Respondent

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

DATE OF HEARING: 26.09.2024
DATE OF DECISION: 26.09.2024

The appeal is remanded. For order, see order of date in
Customs Appeal No. 20214 of 2017.

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

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

Raja.....