

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-1

Customs Appeal No. 21063 of 2016

(Arising out of Order-in-Appeal No. COC-CUSTM-000-APP-14/2016-17
dated 18.04.2016 passed by the Commissioner of Customs (Appeals),
Cochin.)

M/s. Chalissery Kirana Merchant

....Appellant

XII/163-A,
Chalissery (PO)
Palakkad – 679 536.

VERSUS

The Commissioner of Customs

....Respondent

Custom House,
Cochin.

APPEARANCE:

Mrs. Rukmani Menon, Advocate for the Appellant.

Shri K. Vishwanath, Superintendent, 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: 11.09.2024

DATE OF DECISION: 15.10.2024

This appeal is dismissed. For Order, see order of date in
Customs Appeal No.21048 of 2016.

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