

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

REGIONAL BENCH - COURT-2

Customs Appeal No. 21594 of 2014

[Arising out of the Order-in-Appeal No. COC-CUSTOM-000-COM-072-12-13
dated 26.02.2014 passed by the Commissioner of Customs, Cochin-9.]

M/s. Manthan Dredging, Ltd.

1801, Dina House, Ruttonjee Centre,
11 Duddell Street Central, Hongkong.
Parekh Marine agencies Pvt., Ltd.,
Nilhat House, Bristow Road,
Cochin, Kerala

.....Appellant

VERSUS

**Commissioner of Customs,
Cochin**

Custom House, Willingdon Island,
Kerala - 682009

..... Respondent

Appearance:

Mr. T. Viswanathan, Mr. Robert Karia Advocates for Appellant.
Mr. Rajesh Shastry, Authorized Representative for Respondent.

Coram:

Hon'ble Mr. P.A. Augustian, Member (Judicial)

Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

Date of Hearing: 14.03.2024

Date of Decision: 13.09.2024

This appeal is allowed. For Order, see order of this date in
Customs Appeal No. 21591 of 2014

**(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)**