

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No.20915 of 2017

(Arising out of Order-in-Appeal No.14/2017 dated 12.05.2017
passed by the Commissioner of Customs (Appeals), Cochin.)

M/s. K.C.M. Appliances Pvt. Ltd.

No.42/45E, Panachikkal Tower,
Misiri, Narukara P.O.,
Manjeri, Mallapuram,
Kerala – 676 122.

Appellant(s)

VERSUS

The Commissioner of Customs

Customs House,
Cochin – 682 009.

Respondent(s)

APPEARANCE:

Shri Tushar Sharma, Advocate for the Appellant.

Shri Maneesh Akhoury, Asst. Commissioner (AR) for the Respondent.

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

FINAL ORDER NO. 21215 / 2024

DATE OF HEARING: 09.12.2024

DATE OF DECISION: 09.12.2024

PER: D.M. MISRA

This appeal is filed against Order-in-Appeal No.14/2017 dated 12.05.2017 passed by the Commissioner of Customs (Appeals), Cochin.

2. At the outset, the learned advocate for the appellant submits that in their own case for an earlier period on the same issue, this Tribunal vide Final Order No.21026 – 21032/2024 dated 05.09.2024 has allowed 11 Bills of Entry. We do not find any reason to deviate from the order passed by this Tribunal in appellant's own case involving the same issue. Consequently, the impugned order is set aside and the appeal is allowed.

(Dictated and pronounced in open court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

rv