

**CUSTOMS EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL**

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

**REGIONAL BENCH - COURT-1**

**Customs Appeal No. 20431 of 2024**

(Arising out of Order-in-Appeal No. 285-460/2023 dated 20.12.2023  
passed by the Commissioner of Customs (Appeals), Bangalore.)

**M/s. Juniper Networks Solution India  
Pvt. Ltd.**

**....Appellant**

111 To 115/4, 2<sup>nd</sup> Floor, Elnath Building,  
Exora Business Park,  
Marathahllai Sarjapur Outer Ring Road,  
Bangalore – 560 103.

*VERSUS*

**Commissioner of Customs**

**....Respondent**

Office of the Assistant Commissioner of Customs,  
PAG, Air Cargo Complex,  
Bengaluru International Airport,  
Devanahalli,  
Bengaluru – 560 300.

**Appearance:**

Mr. Rohit Jain, Advocate with  
Mr. Harsh Shah, Advocate for the Appellant

Mr. K.A. Jathin, Deputy Commissioner (AR) with  
Mr. Maneesh Akhoury, Asst. Commissioner for the Respondent

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

DATE OF HEARING: 24.10.2024  
DATE OF DECISION: 20.12.2024

This Appeal is disposed of. For Order, see order of Customs  
Appeal No. 20415 of 2024.

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

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