

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-1

Customs Appeal No. 20438 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, 2nd 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)**