

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-1

Customs Appeal No. 1834 of 2011

(Arising out of Order-in-Appeal No. 21/2011-CUS(B) dated 08.04.2011
passed by the Commissioner of Customs (Appeals), Bangalore.)

M/s. ABB Limited,
Plot No. 5 & 6, II Phase,
Peenya Industrial Area,
P B No. 5806,
Bangalore – 560 058.

....Appellant

VERSUS

Commissioner of Customs,
C.R. Building,
P B No. 5400,
Queen Road,
Bangalore – 560 001.

....Respondent

APPEARANCE:

Mr. Syed Peeran with Mr. Rohan Karia and Mr. Nischal, Advocates for
the Appellant

Mr. Maneesh Akhouri, Assistant Commissioner (AR) for the Respondent

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

DATE OF HEARING: 06.12.2024
DATE OF DECISION: 06.12.2024

This appeal is allowed. For Order, see order of date in
06.12.2024 Customs Appeal No. 1833 of 2011.

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

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