

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-1

Customs Appeal No. 21357 of 2016

(Arising out of Order-in-Original No. COC-CUSTM-PRV-COM-01-16-17
dated 01.06.2016 passed by Commissioner of Customs (Preventive),
Cochin.)

Sanjay Subrao Nikam

....Appellant

Managing Director,
M/s. Ashwin Gold Pvt. Ltd.
R/o 11/422, Sanjay Nivas,
Pallithazham,
Mulamthuruthy,
Kerala – 682 031.

VERSUS

**The Commissioner of Customs
(Preventive)**

....Respondent

5th Floor, Catholic Center,
Broadway,
Ernakulam – 682 021.

APPEARANCE:

Shri M. A. Baby, Advocate for the Appellant.

Shri. K.A. Jathin, Deputy Commissioner (AR) for the Revenue.

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

DATE OF HEARING: 09.10.2024
DATE OF DECISION: 28.03.2025

This appeal is disposed of. For Order, see order of date in
Customs Appeal No. 21358 of 2016.

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

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