

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20123 of 2022

(Arising out of Order-in-Appeal No. 373/2021 dated 17.09.2021
passed by the Commissioner of Customs (Appeals), Bengaluru.)

M/s. Interglobe Aviation Ltd.,

Upper Ground Floor, Thapar House,
Gate No. 2, Western Wing,
124 Janpath,
New Delhi - 110 001.

Appellant(s)

VERSUS

**Principal Commissioner of
Customs,**

Air India SATS Airfreight Terminal,
Kempegowda,
Bengaluru - 560 300.

Respondent(s)

APPEARANCE:

Ms. Purvi Asati & Ms. Ashwini Nag, Advocates for the Appellant

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

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR PULLELA NAGESWARA RAO,
MEMBER (TECHNICAL)**

DATE OF HEARING: 18.11.2025

DATE OF DECISION: 18.11.2025

The appeal is allowed. For order, see order of date in
Customs Appeal No. 20121 of 2022.

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

**(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)**

Raja...