

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

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 20515 of 2022**

(Arising out of Order-in-Appeal No. 386 to 391/2021 dated  
22.09.2021 passed by the Commissioner of Customs (Appeals),  
Bengaluru.)

**M/s. Air Asia (India) Ltd.,**  
4<sup>th</sup>-5<sup>th</sup> Floor, RMZ Galleria,  
Yelahanka, Bangalore - 560 064.

Appellant(s)

*VERSUS*

**Commissioner of Customs, Air  
Port & Air Cargo Complex,**  
Air India SATS Airfreight Terminal,  
KIAL, Devanahalli,  
Bangalore - 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...