

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20518 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 India Express Limited,
4th-5th 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 Akhouri, 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...