

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20531 of 2021

(Arising out of Order-in-Appeal No. 40/2021 dated 13.01.2021
passed by the Commissioner of Customs (Appeals), Bengaluru.)

**Principal Commissioner of
Customs,**

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

Appellant(s)

VERSUS

M/s. Interglobe Aviation Ltd.,

Central Wing, Ground Floor, Thapar
House, Janpath,
New Delhi – 110 001.

Respondent(s)

APPEARANCE:

Mr. Maneesh Akhoury, Assistant Commissioner (AR) for the Appellant
Ms. Purvi Asati & Ms. Ashwini Nag, Advocates 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 rejected. For order, see order of date in
Customs Appeal No. 20121 of 2022.

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

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

Raja...