

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

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

REGIONAL BENCH - COURT - 2

Customs Appeal No. 20217 of 2014

[Arising out of Order-in-Appeal Nos. 26 & 27/2013-Cus dated 24.10.2013
passed by the Commissioner of Central Excise, Customs & Service Tax
(Appeals), Cochin]

Mathews Cheriyan Chartered Engineer

'Sims' Cottage,
Thiruvampady P.O
Alappuzha - 688 002

.....**Appellant(s)**

VERSUS

Commissioner of Custom, Cochin

Custom House, Cochin
Kerala - 682 009.

..... **Respondent(s)**

APPEARANCE:

Ms. Purvi Asati with Ms. Shradha Pandey, Advocates for the Appellants
Mr. Maneesh Akhoury, Assistant Commissioner (AR) for the Respondent

CORAM:

Hon'ble Pullela Nageswara Rao, Member (Technical)

Date of Hearing: 26.06.2025

Date of Decision: 24.12.2025

This appeal is disposed. For Order, see order of this date in
Customs Appeal No. 20216 of 2014.

(Pullela Nageswara Rao)
Member (Technical)