

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 21144 of 2015

(Arising out of Order-in-Appeal No. COC-CUSTOM-000-APP-434-14-15
dated 06.01.2015 passed by the Commissioner of Customs
(Appeals), Cochin.)

**Mr. Neeraj Mansukhlal
Karnavat,**

R/o 56/8, Ruturaj Society,
Pune-Satara Road,
Pune – 411 037.

Appellant(s)

VERSUS

Commissioner of Customs,

Customs House Cochin,
Kerala – 682 009.

Respondent(s)

APPEARANCE:

Mr. Baby M.A, Advocate for the Appellant

Ms. Arpitha S., Joint 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: 30.07.2025

DATE OF DECISION: 29.01.2026

The appeal is allowed. For order, see order of date in
Customs Appeal No. 20909 of 2014.

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

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

Raja...