

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

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 21884 of 2015**

(Arising out of Order-in-Appeal No. COC-CUSTOM-000-APP-09-2015-  
16 dated 22.05.2015 passed by the Commissioner of Customs  
(Appeals), Cochin.)

**Mr. Jugjeev Singh Sarna,**  
No.20/71, Punjabi Bagh (West),  
New Delhi – 110 029.

Appellant(s)

*VERSUS*

**Commissioner of Customs,**  
Customs House Cochin,  
Kerala – 682 009.

Respondent(s)

**APPEARANCE:**

Mr. S.S. Arora, 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: 21.08.2025

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...