

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-1

Customs Appeal No. 21130 of 2017

(Arising out of Order-in-Original No.COC-CUSTOM-000-COM-51-16-17
dated 03.02.2017 passed by the Commissioner of Customs, Cochin)

Yasir Ibnu Muhammed

....Appellant

S/O Pallipattu Abdul Khader
Kunju Mohammed Karikkinakudiyil Puthupady PO,
Perumattam, Ernakulam, Kerala

VERSUS

Commissioner of Customs

....Respondent

Cochin
Custom House
Cochin-682 009
Kerala.

APPEARANCE:

Ms. Vijitha. V, Advocate for the Appellant

Ms. Arpitha. S, Joint Commissioner (AR) with Mr. Maneesh Akhoury,
Asst. Commissioner (AR) (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

DATE OF HEARING: 08.08.2025
DATE OF DECISION: 06.02.2026

This appeal is disposed of. For Order, see order of date in
Customs Appeal No.20312 of 2017.

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

**(R. BHAGYA DEVI)
MEMBER (TECHNICAL)**