

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH, COURT - 1

Customs Appeal No. 26042 of 2013

[Arising out of the Order-in-Original No. 04/2012 dated 27.12.2012 passed by the
Commissioner of Customs, Mangalore.]

Mr. Anil Malani

C/o. Victor Hotels and Motels Ltd.,
850, Delta Centre, oof, N.H. 17 Porvorim, Bardez,
Goa 403521

.....Appellant

VERSUS

Commissioner of Customs

New Custom House, Panambur,
Mangalore-575010.

.....Respondent

Appearance:

Mr. Jithendra Motwani, Advocate for Appellant

Mr. K.A. Jathin, Authorized Representative (AR) for Respondent

Coram:

Hon'ble Dr. D. M Misra, Member (Judicial)

Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

Date of Hearing: 09.04.2025

Date of Decision: 08.10.2025

This appeal is Allowed. For Order, see order of this date in
Customs Appeal No. 26041 of 2013.

(D.M. Misra)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)