

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH, COURT - 2

Customs Appeal No. 20417 of 2022

(Arising out of Order-in-Original No. CUS-BOND-EXTN-312-2021-WHB-ICD-Whitefield dated 10.12.2021 passed by the Additional Commissioner of Customs, Bangalore.)

Nuance Group (India) Ltd.

Bengaluru International Airport,
Alpha 3 Airline Building, 1st Floor,
Devanahalli, Bengaluru,
Karnataka – 560300.

.....Appellant

VERSUS

**Commissioner of Customs,
Bangalore**

C R Buildings, Queens Road, Bangalore,
Karnataka – 560001.

.....Respondent

APPEARANCE:

Mr. Tharun Kumar Govil, Advocate for the Appellant.

Mr. Maneesh Akhoury, Authorized Representative (AR) for the Respondent.

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)

HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

Date of Hearing: 08.01.2026

Date of Decision: 07.07.2026

This appeal is Remanded. For Order, see order of this date in Customs Appeal No. 20415 of 2022.

**(P.A.AUGUSTIAN)
MEMBER (JUDICIAL)**

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