

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

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

REGIONAL BENCH - COURT - 2

Customs Appeal No. 709 of 2010

(Arising out of Order-in-Original No. 15/2009 (Commr) dated 30.12.2009
passed by the Commissioner of Customs, Mangalore.)

Commissioner of Customs,

New Customs House,
Panambur,
Mangalore – 575 010.

.....**Appellant**

VERSUS

M/s. Hibathullah Enterprises,

J. M. Road, Bunder,
Mangalore – 575 001.

.....**Respondent**

Appearance:

Mr. M. Sreekanth, Authorized Representative (AR) for the Appellant
Mr. M. S. Nagaraja, Advocate for the Respondent

Coram:

Hon'ble Mr. P. A. Augustian, Member (Judicial)

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

Date of Hearing: 18.12.2025

Date of Decision: 17.06.2026

This appeal is Dismissed. For Order, see order of this date in
Customs Appeal No. 702 of 2010.

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)