

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

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

REGIONAL BENCH - COURT - 2

Customs Appeal No. 703 of 2010

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

**Sri. Rathan Kumar, Accounts Assistant,
M/s. Falcon Express Lane**

2nd Street, CMH Road,
Indiranagar II Stage,
Bangalore – 560 038.

.....**Appellant**

VERSUS

Commissioner of Customs,

New Customs House,
Panambur,
Mangalore – 575 010.

.....**Respondent**

Appearance:

Mr. M. S. Nagaraja, Advocate for the Appellant

Mr. M. Sreekanth, 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: 18.12.2025

Date of Decision: 17.06.2026

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

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

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