

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-2

Customs Appeal No. 20034 of 2020

(Arising out of Order-in-Original No. BLR-CUSTOM-CTY-COM-07-19-20 dated
17.10.2019 passed by the Commissioner of Customs, Bengaluru)

Samaavesh HUF

Through Its Karta Mr Chenraj Jain NO. 168
Old No. 9, Arasoji Rao Building, Near Minerva Circle
RV Road, VV purvam, Bengaluru,
Karnataka – 560004

.....**Appellant**

Versus

**Commissioner of Customs,
Bangalore**

C R Building, Queens Road, P B No. 5400
Bengaluru, Karnataka 560001

.....**Respondent**

APPEARANCE:

Mr. Krishna Prathap Singh, Advocate for the Appellant.

Mr. M. Sreekanth, Authorised 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: 29.01.2026

DATE OF DECISION: 28.07.2026

This appeal is allowed. For Order, see order of date in
Customs Appeal No. 20032 of 2020.

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

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