

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-2

Customs Appeal No. 20570 of 2018

(Arising out of Order-in-Appeal No. 45-47/2018 dated 17.01.2018 passed
by the Commissioner of Customs (Appeals), Bengaluru)

Rakesh

Proprietor of Vainathey International Agency,
No. 241 5th Cross, 9th main road, 2nd Block
HMT Layout Vidyaranyapura Bengaluru,
Karnataka – 560097

.....**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)**