

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

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

REGIONAL BENCH - COURT-2

Customs Appeal No. 20572 of 2018

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

J V Impex

Rep By M Jayanth No. 253
D Cross Domlur, 2nd Stage, Bengaluru,
Karnataka – 560066

.....**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)