

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE**

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 20055 of 2020

[Arising out of Order-in-Appeal No. 142-144/2019 dated 23/10/2019
passed by the Commissioner of Customs, Bangalore-I (Appeals)]

Ravichandra

S/o Sri M Venkat, M/s James Mackinthosh Co.
Pvt. Ltd., II Floor,
PAN Arcade, Near Infosys Kottara
Mangalore – 575 006
Karnataka

....Appellant

VERSUS

C.C-Mangalore

New Customs House
Panambur
Mangalore – 575 010
Karnataka

....Respondent

APPEARANCE:

Mr. G.B. Eswarappa, Advocate

For the Appellant

Mr. S. Devarajan, Jt. Commr. (AR)

For the Respondent

CORAM: HON'BLE SHRI S.S GARG, JUDICIAL MEMBER

DATE OF HEARING: 09/09/2020

DATE OF DECISION: 14/09/2020

The appeal is allowed. Penalty is set aside. For order, see order of date in Customs Appeal No. 20053 of 2020.

**(S.S GARG)
JUDICIAL MEMBER**