

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 21104 of 2016

[Arising out of Order-in-Appeal No. 256-257/2016 dated
31.03.2016 passed by Commissioner of Customs (Appeals),
Bangalore.]

M/s. Cisco Systems Pvt. Ltd.

Brigade South Parade
No.10, M. G. Road,
BANGALORE - 560 027.
KARNATAKA

Appellant(s)

VERSUS

Commissioner Customs Bangalore

AIRPORT & AIR CARGO COMPLEX
COMMISSIONERATE, MENZIES AVIATION
BOBBA BUILDING, DEVANAHALLI
BANGALORE - 560 300.
Karnataka

Respondent(s)

Appearance:

Ms. Neetu James, Advocate (LAKSHMI KUMARAN & SRIDHARAN) for the Appellant.
Shri Rama Holla, Superintendent, Authorised Representative for the Respondent

CORAM:

HON'BLE SHRI P. ANJANI KUMAR, TECHNICAL MEMBER
HON'BLE SHRI P DINESHA, JUDICIAL MEMBER

DATE OF HEARING: 05/01/2022
DATE OF DECISION: 07/01/2022

The appeal is allowed. For order, see order of date in Customs Appeal
No.28399 of 2013.

(P. ANJANI KUMAR)
TECHNICAL MEMBER

(P DINESHA)
JUDICIAL MEMBER