

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

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 27341 of 2013**

[Arising out of Order-in-Appeal No. 246/2013 dated  
30.04.2013 passed by Commissioner of Customs (Appeals),  
Bangalore.]

**Commissioner Customs (Refunds)**

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

Appellant(s)

*VERSUS*

**M/s. Cisco Systems Pvt. Ltd.**

Divyashree Chambers  
'B' Wing, No.11, O' Shaugnessey Road,  
Off Langford Road,  
BANGALORE - 560 027.  
KARNATAKA

Respondent(s)

**Appearance:**

Shri Rama Holla, Superintendent, Authorised Representative for the appellant

Ms. Neetu James, Advocate (LAKSHMI KUMARAN & SRIDHARAN) 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 dismissed. For order, see order of date in Customs Appeal  
No.28399 of 2013.

**(P. ANJANI KUMAR)  
TECHNICAL MEMBER**

**(P DINESHA)  
JUDICIAL MEMBER**