

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, CHENNAI**

Customs Appeal No. 40318 of 2024

(Arising out of Order in Original No. 105017/2024 dated 9.2.2024 passed by the
Commissioner of Customs, Chennai)

Shri L. Manikandan, DGM
Daebu Automotive Seat India Pvt. Ltd.
No. 9, Vivekananda Street
Karpakambal Nagar
Chennai – 600 125.

Appellant

Vs.

Commissioner of Customs (Audit)
Custom House, No. 60, Rajaji Salai
Chennai – 600 001.

Respondent

APPEARANCE:

Shri Hari Radhakrishnan, Advocate for the Appellant
Shri P. Narasimha Rao, Commissioner (AR) for the Respondent

CORAM

Hon'ble Shri P. Dinesha, Member (Judicial)
Hon'ble Shri M. Ajit Kumar, Member (Technical)

Date of Hearing: 06.02.2025
Date of Decision: 01.08.2025

The appeal is partly allowed. For order, see order of 01.08.2025 in
Customs Appeal No. 40314/2024.

(M. AJIT KUMAR)
Member (Technical)

(P. DINESHA)
Member (Judicial)