

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

Customs Appeal No. 40391/2024

(Arising out of Order in Original No. 1784/2023-AIR dated 18.10.2023 passed by the Commissioner of Customs (Air Cargo), Chennai)

Principal Commissioner of customs
Chennai VII Commissionerate
New Custom House, Meenambakkam
Chennai – 600 027.

Appellant

Vs.

M/s. Hipad Technology India Pvt. Ltd.
Plot No. 154-C, Block – A, Sector – 63
Noida, Gautam Buddha Nagar,
Uttar Pradesh – 201 307.

Respondent

APPEARANCE :

None for the Appellant
Shri P.R.V. Ramanan, Special Counsel for the Respondent-Department
Shri Anoop Singh, Authorized Representative for Revenue

CORAM

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

Date of Hearing: 19th to 21st March 2025
& 27.5.2025
Date of Decision: 14.11.2025

The appeal is allowed as indicated in the order. For order, see order of 14.11.2025 in Customs Appeal No. 40085/2024.

(M. AJIT KUMAR)
Member (Technical)

(P. DINESHA)
Member (Judicial)

Rex