

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

**Customs Appeal No. 40390/2024**

(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. Sameer Bhatrahalli Rao, CFO**  
Director, Xiaomi India Technology Pvt. Ltd.  
Orchid (Block E), Ground Floor to Fourth Floor  
Embassy Tech Village,  
Marathahalli – Sarjapur Outer Ring Road  
Bengaluru, Karnataka – 560 103.

**Respondent**

**APPEARANCE :**

Shri Lakshmi Kumaran V, Shri Anurag Kapur, Shri Rohan Muralidharan and Ms. Shobhana Krishnan, Advocates for the Appellants  
Shri P.R.V. Ramanan, Special Counsel for the Respondent-Department  
Shri Anoop Singh, Authorized Representative

**CORAM**

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

Date of Hearing: 19<sup>th</sup> to 21<sup>st</sup> March 2025  
& 27.5.2025

Date of Decision: 14.11.2025

The appeal is dismissed 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