

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

REGIONAL BENCH - COURT No. III

**Customs Appeal No. 41869 of 2016**

(Arising out of Order-in-Original No.14/2015 dated 06.07.2016 passed by Commissioner of Customs, Custom House, Tuticorin 628 004.)

**M/s.Anurag Agarwal**  
No.7/7, Sushila Road,  
1<sup>st</sup> Cross, Doddamavalli,  
Bengaluru 560 004.

**.... Appellant**

*VERSUS*

**The Commissioner of Customs**  
Custom House,  
New Harbour Estate,  
Tuticorin 628 004.

**... Respondent**

**APPEARANCE :**

Shri Gururaj B.N., Advocate for the Appellant  
Shri Sanjay Kakkar, Authorized Representative for the Respondent

**CORAM :**

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**  
**HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)**

DATE OF HEARING : 29.05.2025  
DATE OF DECISION : 18..11.2025

Appeal is allowed. For order, order of date in Customs  
Appeal No. 41866 of 2016 may be seen.

**(M. AJIT KUMAR)**  
Member (Technical)

**(P. DINESHA)**  
Member (Judicial)