

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

REGIONAL BENCH – COURT No. III

Customs Appeal No. 41083 of 2014

(Arising out of Order-in-Original No. 01/2014(Cus.) dated 14.02.2014 passed by Commissioner of Customs & Central Excise, No. 1, Foulk's Compound, Anai Medu, Salem – 636 001)

Mr. Heartleen Tibu

9A/275-6, Sahayamatha Pattinam,
5th Steet, Mappilaiyoorani,
Thothukudi – 628 002.

...Appellant

Versus

Commissioner of Customs & Central Excise

Salem Commissionerate,
No. 1, Foulk's Compound,
Anai Medu,
Salem – 636 001.

...Respondent

APPEARANCE:

For the Appellant : Ms. Shwetha R.S., Advocate

For the Respondent : Ms. Anandalakshmi Ganeshram, Authorized Representative

CORAM:

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 24.07.2025

DATE OF DECISION : 25.11.2025

ORDER

The appeal is allowed. For order, see order of date in
Customs Appeal No. C/41047/2014.

MK

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)