

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

REGIONAL BENCH – COURT No. III

**Customs Appeal No. 40604 of 2014**

(Arising out of Order-in-Original No. 3/2013-Commissioner dated 31.12.2013 passed by Commissioner of Customs, Central Excise and Service Tax, No. 6/7, ATD Street, Race Course, Coimbatore – 641 018)

**M/s. Trans Asian Shipping Services (P) Ltd. ...Appellant**

2<sup>nd</sup> Floor, Manickam Tower,  
146D, Palayamkottai Road,  
Tuticorin – 628 008

***Versus***

**Commissioner of Customs (Preventive) ...Respondent**

Trichy Commissionerate,  
No. 1, Williams Road,  
Cantonment,  
Trichy – 620 001.

**APPEARANCE:**

For the Appellant : Ms. Anita Thomas, 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/40533/2014.

MK

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