

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

REGIONAL BENCH – COURT No. III

Customs Appeal No. 40605 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)

Mr. V. Lakshmanan

C/o., Trans Asian Shipping Services (P) Ltd.,
2nd Floor, Manickam Tower,
146D, Palayamkottai Road,
Tuticorin – 628 008.

...Appellant

Versus

Commissioner of Customs (Preventive)

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

...Respondent

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)