

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

REGIONAL BENCH – COURT No. III

**Customs Appeal No. 40937 of 2014**

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

**Mr. V. Lakshmanan**

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

**...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. 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)