

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

REGIONAL BENCH – COURT NO. III

**Customs Appeal No.41783 of 2015**

(Arising out of Order-in-Original No.381/2015-Air dated 31.03.2015 (with corrigendum dt. 10.08.2015) passed by Commissioner of Customs (Chennai-VII), New Custom House, Meenambakkam, Chennai-600 027.)

**Shri A. Nithyanandam, Director**

**....Appellant,**

M/s. Primex Clothings Pvt. Ltd.,  
37, Bridgeway Colony Extension,  
2<sup>nd</sup> Street, Near Om Sakthikovil,  
Tirupur-641 607.

***Versus***

**Commissioner of Customs,**

**... Respondent**

Chennai-VII, New Custom House,  
Meenambakkam,  
Chennai-600 027.

**APPEARANCE:**

Shri K.V. Subramanian, Senior Advocate for the Appellant  
Shri S. Murugappan, Advocate for the Appellant  
Ms. V. Prameela, Advocate for the Appellant  
Shri Ajay Kumar Gupta, Advocate for the Appellant  
Shri Hari Radhakrishnan, Advocate for the Appellant

Shri Anoop Singh, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**

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

**DATE OF HEARING: 14.11.2025**  
**DATE OF DECISION: 18.12.2025**

Appeal is remanded to the Original Authority as indicated in the order. For order, order of date in Customs Appeal No. 41614 of 2015 may be seen.

**(VASA SESHAGIRI RAO)**  
Member (Technical)

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