CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Customs Appeal No.41623 of 2018

(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.)

M/s. MS & Company, **....Appellant**,
Present known as M/s. M.S. And Company,
No.19, Bharathiyar Street,
Meenambakkam, Chennai-600 027.

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)

vl