CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

Customs Appeal No. 42293 of 2018

(Arising out of Order-in-Original No.60310/2017 dated 15.12.2017 passed by Commissioner of Customs, Chennai-III (Import), Custom House, No.60, Rajaji Salai, Chennai 600 001)

Shri C. Solomon Selvaraj **.... Appellant**
Proprietor of M/s.Thivya Agencies,
4/9, 2nd Floor, 7th Street,
First Main Road, Thiruvallur Nagar,
Chennai 600 018.

VERSUS

The Commissioner of Customs, **... Respondent**
Chennai III Commissionerate,
Custom House,
No.60, Rajaji Salai,
Chennai 600 001.

APPEARANCE :

Smt. Maithili. L., Advocate for the Appellant

Shri N. Satyanarayana, Authorized Representative for the Respondent

CORAM :

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

DATE OF HEARING : 20.04.2026
DATE OF DECISION : 02.06.2026

Appeal is allowed. For order, order of date in Customs Appeal No.40678 of 2018 may be seen.

(P. DINESHA)
Member (Judicial)

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