

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

REGIONAL BENCH – COURT No. I

Customs Appeal No. 42284 of 2018

(Arising out of Order-in-Original No. 54992/2017 dated 28.02.2017 passed by the Commissioner of Customs, No. 60, Rajaji Salai, Custom House, Chennai – 600 001)

Mr. Samir Saha

C/o. M/s. Baid Organisation Pvt. Ltd. (CHA),
No. 89, Netaji Subhas Road,
Kolkata – 700 001.

...Appellant

Versus

Commissioner of Customs

Chennai II Commissionerate,
No. 60, Rajaji Salai,
Custom House,
Chennai – 600 001.

...Respondent

APPEARANCE:

For the Appellant : Mr. Indranil Banerjee, Advocate

For the Respondent : Ms. Rajini Menon, Authorised Representative

Mr. Sanjay Kakkar, Authorised Representative

CORAM:

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

HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

DATE OF HEARING : 27.05.2026

DATE OF DECISION : 21.08.2026

ORDER

The appeal is allowed. For order, see order of date in

Customs Appeal No. C/40192/2019.

(AJAYAN T.V.)

MEMBER (JUDICIAL)

(VASA SESHAGIRI RAO)

MEMBER (TECHNICAL)

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