

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

**WEST ZONAL BENCH**

**CUSTOMS APPEAL NO: 85272 OF 2018**

[Arising out of Order-in-Appeal No: MUM-CUSTOM-AMP-APP-666 to 697/17-18 dated 31<sup>st</sup> October 2017 passed by the Commissioner of Customs (Appeals), Mumbai-III.]

**Boston Scientific India Private Limited**

3<sup>rd</sup> Floor, Bestech Business Tower, Sohna Road  
Sector – 48, Gurgaon - 122018

**...Appellant**

*versus*

**Principal Commissioner of Customs (Import)**

**Air Cargo Complex**

Sahar, Andheri (E), Mumbai - 400099

**...Respondent**

**APPEARANCE:**

Shri T Vishwanthan, Shri Akhilesh Kangsia and Ms Madhura Khandekar and  
Shri Siddharth Sen, Advocates for the appellant  
Shri Ram Kumar, Assistant Commissioner (AR) of the respondent

**CORAM:**

**HON'BLE MR JUSTICE DILIP GUPTA, PRESIDENT**

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)**

**ORDERSHEET**

DATE OF HEARING: 25/10/2024

DATE OF DECISION: 02/12/2024

Appeal is disposed by way of remand. For order, see order  
of date in Customs Appeal No. **85134 of 2018**.

**(JUSTICE DILIP GUPTA)**

**President**

**(C J MATHEW)**

**Member Technical)**