

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

**WEST ZONAL BENCH**

**CUSTOMS APPEAL NO: 85298 OF 2018**

[Arising out of Order-in-Appeal No: MUM-CUSTOM-AMP-APP-549 to 605/17-18 dated 28<sup>th</sup> September 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)**

\*/as