

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI
REGIONAL BENCH
COURT NO.1**

Customs Appeal No. 86337 of 2014

(Arising out of Order-in-Appeal No. MUM-CUSTM-000-APP-22-38-13-14 dated 10.01.2014 passed by the Commissioner of Customs, JNCH, Nhava Sheva, Mumbai-II)

Daikin Airconditioning India Pvt. Ltd.

Appellant

12th Floor, Building No.9, Tower A,
DLF Cyber City, DLF Phase-III,
Gurgaon 122 002, Haryana.

Versus

Commissioner of Customs (Import), Nhava Sheva Respondent

Jawaharlal Nehru Custom House,
Post Uran, Dist. Raigad 400 707.

Appearance:

Shri Akhilesh Kangsia with Ms. Apoorva Parihar, Advocates, for the Appellants
Shri J.K. Jain, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

Date of Hearing: 01.12.2025

Date of Decision: 01.12.2025

Appeal is remanded. For order, see order of date in Customs
Appeal No. 86333 of 2014.

(Order dictated in the open court)

**(S.K. Mohanty)
Member (Judicial)**

**(M.M. Parthiban)
Member (Technical)**