

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

**Customs Appeal No. 86345 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**

12<sup>th</sup> 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)**