

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

Customs Appeal No. 86347 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)