CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH : AHMEDABAD

REGIONAL BENCH - COURT NO. 2

CUSTOMS Appeal No. 10729 OF 2023-DB

[Arising out of Order-in-Original No. KND-CUSTM-000-COM-10-2022-23 dated 29.12.2022 passed by Commissioner of Customs, Kandla]

M/s. Jai Ambe Trading **.... Appellant**
Unit No. 10, Nahar & Seth Indl. Estate,
Cardinal Gracious Road, Chakala, Andheri (East)
Mumbai-400009

VERSUS

Commissioner of Customs, Kandla **.... Respondent**
Customs House, Near Balaji Temple, New kandla

WITH

CUSTOMS Appeal No. 10730 OF 2023-DB

[Arising out of Order-in-Original No. KND-CUSTM-000-COM-10-2022-23 dated 29.12.2022 passed by Commissioner of Customs, Kandla]

Shri Mehul Bharat Joshi **.... Appellant**
Partner of M/s. Jai Ambe Trading, Unit No. 10,
Nahar & Seth Indl. Estate, Cardinal Gracious Road,
Chakala, Andheri (East) Mumbai-400009

VERSUS

Commissioner of Customs, Kandla **.... Respondent**
Customs House, Near Balaji Temple, New Kandla

AND

CUSTOMS Appeal No. 10731 OF 2023-DB

[Arising out of Order-in-Original No. KND-CUSTM-000-COM-10-2022-23 dated 29.12.2022 passed by Commissioner of Customs, Kandla]

Shri Abhay Kumar Dubey **.... Appellant**
Partner of M/s. Jai Ambe Trading, Unit No. 10,
Nahar & Seth Indl. Estate, Cardinal Gracious Road,
Chakala, Andheri (East) Mumbai-400009

VERSUS

Commissioner of Customs, Kandla **.... Respondent**
Customs House, Near Balaji Temple, New Kandla

APPEARANCE :

Shri Prathamesh Chavan, Advocate for the Appellants
Shri Girish Nair, Assistant Commissioner (AR), for the Respondent

CORAM:

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

DATE OF HEARING /DECISION: 05.02.2026

FINAL ORDER NO. 10074-10076/2026

MR. SATENDRA VIKRAM SINGH :

The issue involved in these matters is that the Adjudicating Authority has enhanced value of imported goods on the basis of certain contemporary imports about which the learned Advocate states that the appellant were not given the copies of relevant Bills of Entry.

2. During the hearing before the Bench on last occasion, it was pleaded by the learned Advocate that they should be provided copy of all relevant Bills of Entry. Accepting the request, the department made efforts to provide copy of relevant Bills of Entry to the appellant. Learned AR now accepts that copy of all the Bills of Entry have been provided and therefore, the matter may be remanded to the Adjudicating Authority for fresh adjudication. Learned Advocate for the appellant agrees to the above proposition.

3. We find that the department in this case had rejected the declared assessable value of the imported goods and redetermined the same by enhancing it without giving reasonable opportunity to the appellant to defend their case. Now, the learned Advocate accepts that have received copy of all the relevant Bills of Entry on the basis of which they are in a better position to put their defense before the Adjudicating Authority.

4. In the light of above, the matter is remanded to the learned Commissioner for fresh adjudication after following the principles of natural justice.

All the appeals are allowed by way of remand to the Adjudicating Authority.

(Dictated and pronounced in the open court)

(Dr. Ajaya Krishna Vishvesha)
Member (Judicial)

(Satendra Vikram Singh)
Member (Technical)

KL