

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 10886 of 2016

(Arising out of OIA No. KDL-CUSTOM-000-APP-089-15-16 dated 12.02.2016 passed by
Commissioner of Customs (Appeals) - Ahmeadabad)

MPS Wood Products Pvt. Ltd.

Survey No. 209/210, NH 8-A, Near Ambica
Transport Naga, Mithi Rohar, Gandidham

...Appellant

VERSUS

C.C. Kandla

New Customs Building, Near Balaji Temple,
Kandla- Gujarat-370210

...Respondent

WITH

Customs Appeal No. 10887 of 2016

(Arising out of OIA No. KDL-CUSTOM-000-APP-089-15-16 dated 12.02.2016 passed by
Commissioner of Customs (Appeals) - Ahmeadabad)

Sanjeev Gupta

Director, M/s MPS Wood Products Pvt. Ltd.
Survey No. 209/210, NH 8-A, Near Ambica
Transport Naga, Mithi Rohar, Gandidham

...Appellant

VERSUS

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New Customs Building, Near Balaji Temple,
Kandla- Gujarat-370210

...Respondent

APPEARANCE:

Shri Hardik Modh, Advocate appeared for the Appellant

Shri Aakash Singh, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

FINAL ORDER NO. 10401-10402 /2026

DATE OF HEARING: 06.07.2026

DATE OF DECISION:06.07.2026

SOMESH ARORA:

We have heard the matter. The learned advocate is aggrieved by the fact that the duty demand which is confirmed at about Rs. 5 Lakh, at the level of original adjudicating authority has arbitrarily been enhanced by the Learned Commissioner (Appeals) to Rs. 26 lakhs approx without giving proper reasoning. He takes us to para 11 and 12 of the impugned order to indicate that the detailed reasoning and reasons for enhanced duty demand have not been given anywhere in the order and also various submissions made by them, have not been entertained. Learned AR

after having gone through the paras tries to defend the order stating that the same was duly reviewed but it is of no consequence to us because it is the Appellate Authority which has to give proper reasoning, same is absent. The matter is remanded to Commissioner (Appeals) to give proper reasoning including on all the submissions made or to be made by the appellant. Appeal allowed by way of remand.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Neha