CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 21537 of 2016

(Arising out of Order-in-Appeal No. COC-CUSTM-000-APP-088-14-15 dated 21.05.2014 passed by the Commissioner of Customs (Appeals), Cochin.)

M/s. Yespeesons Enterprises,
T.C. 37/2010, Padmavilasom Road,
SP Fort Hospital, Fort,
Trivandrum – 695 023.
Appellant(s)

VERSUS

Commissioner of Central Excise and Customs,
ICE Bhavan, Press Club Road,
Trivandrum.
Respondent(s)

With

Customs Appeal No. 22382 of 2014

(Arising out of Order-in-Appeal No. COC-CUSTM-000-APP-088-14-15 dated 21.05.2014 passed by the Commissioner of Customs (Appeals), Cochin.)

Shri. P. Murugan, Partner,
M/s. Yespeesons Enterprises,
T.C. 37/2010, Padmavilasom Road,
SP Fort Hospital, Fort
Trivandrum,
Kerala – 695 023.
Appellant(s)

VERSUS

Commissioner of Customs,
Customs House,
Cochin.
Respondent(s)

APPEARANCE:

None for the Appellants

Mr. Maneesh Akhoury, Assistant Commissioner (AR) for the Respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

Final Order No. 20474, 20475 /2025

DATE OF HEARING: 01.04.2025
DATE OF DECISION: 01.04.2025

PER : DR. D.M. MISRA

None present for the appellants despite notices and providing a last opportunity on the previous date of hearing i.e. 25.02.2025. Learned AR for the Revenue submits that further adjournment will not yield any result. Consequently, the appeals are taken up for hearing and disposal.

2. These two appeals are filed against Order-in-Appeal No. COC-CUSTM-000-APP-088-14-15 dated 21.05.2014 passed by the Commissioner of Customs (Appeals), Cochin.

3. Briefly stated the facts of the case are that on the basis of intelligence, allegation was levelled by the Department after completion of investigation that the appellant had indulged in misdeclaring the value of the goods imported by them for their hotel projects. It was alleged that the commercial invoices submitted by the appellant indicate 50% of the actual price paid for the goods and the declared FOB and C&F were the actual ex-works price. During the course of investigation, statements of various persons were recorded and documents retrieved from various premises also analysed and subsequently show-cause notice was issued to the appellant proposing rejection of the declared value against various imported Bills of Entry after determination of the actual value. Differential duty of Rs.21,81,182/- was confirmed along with interest and penalty; also personal penalty of Rs.5.00 lakhs was imposed on the Managing Partner of the appellant company. Aggrieved by the said order, the appellants filed appeals before the learned

Commissioner(Appeals), who upheld the confirmation of demands. Hence, these two appeals.

4. After hearing the learned AR for the Revenue and perusal of the records, it is seen that even though various pleas were raised before the learned Commissioner(Appeals), without addressing the same and discussing the issues involved and finding recorded by the adjudicating authority vis-à-vis the contention of the appellant, learned Commissioner(Appeals) by a cryptic order simply upheld the order of the adjudicating authority. As held by the Hon'ble Supreme Court in the cases of Asst. Commissioner of Commercial Tax Department Vs. Shukla & Brothers [2011(22) STR 105 (SC)] and Joint Commissioner of Income Tax, Surat Vs. Saheli Leasing & Industries Ltd. [2010(253) ELT 705 (SC)], order without reasons cannot meet the requirement of justice. In the result, the impugned order is set aside being cryptic and unreasoned one. The matter is remanded to the learned Commissioner(Appeals) to pass a detailed order after giving an opportunity of hearing to the appellant. All issues are kept open. Appeals are allowed by way of remand.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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