

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20597 of 2022

[Arising out of Order-in-Appeal Nos. 158 to 160/2022 dated
23.02.2022 passed by the Commissioner of Customs (Appeals),
Bangalore]

**The Principal Commissioner of
Customs, Bangalore**

Airport & Air Cargo Complex
Commissionerate, Menzies
Aviation Bobba Building
Devanahalli
Bangalore – 560 300

Appellant(s)

VERSUS

Hindustan Aeronautics Ltd.

Helicopter Division
Helicopter Complex
Bangalore – 560 017

Respondent(s)

With

Customs Appeal No. 20598 of 2022

[Arising out of Order-in-Appeal Nos. 158 to 160/2022 dated
23.02.2022 passed by the Commissioner of Customs (Appeals),
Bangalore]

**The Principal Commissioner of
Customs, Bangalore**

Airport & Air Cargo Complex
Commissionerate, Menzies
Aviation Bobba Building
Devanahalli
Bangalore – 560 300

Appellant(s)

VERSUS

Hindustan Aeronautics Ltd.

Helicopter Division
Helicopter Complex
Bangalore – 560 017

Respondent(s)

And

Customs Appeal No. 20599 of 2022

[Arising out of Order-in-Appeal Nos. 158 to 160/2022 dated
23.02.2022 passed by the Commissioner of Customs (Appeals),
Bangalore]

**The Principal Commissioner of
Customs, Bangalore**

Airport & Air Cargo Complex
Commissionerate, Menzies
Aviation Bobba Building
Devanahalli
Bangalore – 560 300

Appellant(s)

VERSUS

Hindustan Aeronautics Ltd.

Helicopter Division
Helicopter Complex
Bangalore – 560 017

Respondent(s)

APPEARANCE:

Mr. Maneesh Akhoury, Assistant Commissioner (AR) for the Appellant
Mr. Harish Bindumadhavan, Advocate for the Respondent

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

Final Order Nos. 21893 - 21895 / 2025

DATE OF HEARING: 17.11.2025

DATE OF DECISION: 17.11.2025

PER: D.M. MISRA

These three appeals have been filed by the Revenue against the Order-in-Appeal Nos. 158 to 160/2022 dated 23.02.2022 passed by the Commissioner of Customs (Appeals), Bangalore.

2. Heard both sides.

3. Learned AR for the Revenue assailing the impugned order has submitted that even though the issue relates to classification of Ballistic Computer System, Battery and Paints and Varnishes, the learned Commissioner by a cryptic order instead of discussing any of the issues, allowed the

respondent's appeals mentioning issues which are extraneous to the issues before him. Therefore, the order is bad in law.

4. We find merit in the submissions of the learned AR for the Revenue. Even though the issue relates to classification of goods imported by the appellant, the learned Commissioner has not addressed any of the issues and decided the matter by discussing issues which are extraneous and not before him. Thus, the order cannot be sustained. Consequently, the impugned orders are set aside and the appeals are remanded to the learned Commissioner (Appeals) to decide the issue afresh after giving an opportunity to the respondent. All issues are kept open.

5. At this stage, learned Advocate for the respondent requested that a time frame may be assigned for completion of the remand proceeding. Consequently, it is directed that the matter may be decided within three months from the date of communication of the order. Appeals are allowed by way of remand.

(Dictated and pronounced in Open Court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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