

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20205 of 2022

(Arising out of Order-in-Appeal No. 542/2021 dated 17.11.2021
passed by the Commissioner of Customs (Appeals), Bengaluru]

**M/s. Prithvi Trading
Shri Jawerilal Rajpurohit**
No. 7/1, 3rd Floor, SK Lane
Near Ram Medicals, Kumbarpet
Bengaluru – 560 002

Appellant(s)

VERSUS

**Commissioner of Customs
Bangalore**
P.B. No. 5400, C.R. Building,
Queen's Road
Bangalore – 560 001

Respondent(s)

APPEARANCE:

Mr. John Simon, Consultant for the Appellant
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. 21892 /2025

DATE OF HEARING: 18.11.2025

DATE OF DECISION: 18.11.2025

PER : D.M. MISRA

Heard both sides.

2. This is an appeal filed against the Order-in-Appeal No. 542/2021 dated 17.11.2021 passed by the Commissioner of Customs (Appeals), Bengaluru.

3. On going through the impugned order, it is noticed that the appellant was not given an opportunity of hearing, a fact

which is recorded by the Commissioner (Appeals) at para 5 of the impugned order; also the learned Commissioner (Appeals) has not recorded reasons for rejecting the appeal and simply endorsed the order of the adjudicating authority. Needless to mention reasoning of an order is the requirement of delivery of justice. Since the order is cryptic and devoid of reasoning, therefore, the impugned order is set aside and remanded to the learned Commissioner (Appeals) to address all the issues raised by the appellant in their grounds of appeal and pass a reasoned order. All issues are kept open. Needless to mention a reasonable opportunity of hearing be allowed to the appellant.

4. At this stage, the learned Consultant for the appellant requested for fixing a time frame for disposal of the appeal. Accordingly, it is directed that the De novo proceedings be completed within a period of three months from the date of communication of this order. Appeal is 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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