CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Customs Appeal No.21005 of 2019

(Arising out of Order-in-Original No.COC-CUSTOMS-000-COM No.30/2019-20 dated 29.07.2019 passed by the Commissioner of Customs, Cochin)

Kitex Childrenswear Ltd.,
PB No.5 Kizhakkambalam
Ernakulam-683 562,
Kerala.
Appellant(s)

VERSUS

Commissioner of Customs,
Custom House, Willingdon Island,
Cochin-Kerala-682 009.
Respondent(s)

WITH

Customs Appeal No.21006 of 2019

(Arising out of Order-in-Original No.COC-CUSTOMS-000-COM No.29/2019-20 dated 29.07.2019 passed by the Commissioner of Customs, Cochin)

Kitex Garments Ltd.,
PB No.5 Kizhakkambalam
Ernakulam-683 562,
Kerala.
Appellant(s)

VERSUS

Commissioner of Customs,
Custom House, Willingdon Island,
Cochin-Kerala-682 009.
Respondent(s)

APPEARANCE:

None present for the Appellant.

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

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

FINAL ORDER NO. 21964 - 21965 / 2025

DATE OF HEARING: 16.10.2025
DATE OF DECISION: 16.10.2025

PER: R. BHAGYA DEVI

These two appeals Appeal No.C/21005/2019 and C/21006/2019 are filed by the Appellant M/s. Kitex Childrenswear Ltd. and M/s. Kitex Garments Ltd. against and Order-in-Original No.29/2018-19 dated 27.07.2019 and Order-in-Original No. 30/2019-20 dated 29.07.2019 passed by the Commissioner of Customs, Cochin.

2. Briefly the facts are that the appellant had requested for amendment from Scheme Code 19 to 60 which was rejected by the Commissioner based on the Circular No.43/2016 dated 31.08.2016 read with Public Notice No.12/2016 dated 19.09.2016. Aggrieved by this, the appellants are in appeal before us.

3. None appeared for the appellants, however, the 'Notes of Argument' dated 14.10.2021 filed by the appellant is taken on record.

4. The Learned Authorized Representative (AR) reiterated the observations of the learned Commissioner in the impugned orders.

5. In Appeal No. C/21006/2019, the dispute is with regard to 4 shipping bills dated 19.12.2018 filed by the appellant seeking amendment from Code '19' to Code '60'. The Appellant has placed on record documents to show that the system popped up certain errors and the appellant could not opt for scheme '60' which is meant for drawback and also submits that in view of urgency, the goods were cleared under Scheme Code '19'. We also find that the appellant had filed for an amendment on 27.12.2018 within 7 days of filing the original shipping bills which was filed on 19.12.2018. It is also on record that in the appellant's own case the Hon'ble High court of Kerala vide order dated 15.07.2024 held as follows:

> "Having heard the learned counsel appearing for the petitioners and the learned Senior Standing Counsel appearing for the respondent Department, this writ petition will stand disposed of directing that if the petitioners file an application for amendment of the documents already filed before the 5th respondent, the said respondent shall consider the same and permit the necessary corrections. If the 5th respondent is not the competent authority, he shall forward any application made by the petitioners to the competent authority who shall permit the petitioners to make necessary corrections. After the petitioners are permitted to make necessary corrections, the claim in respect of the shipping bills in question shall be considered in accordance with the law. If the petitioners file a request for correction before the 5th respondent as directed above within a period of two weeks from the date of receipt of a certified copy of this judgment, the 5th Respondent or the competent authority shall consider and dispose of such claim without further delay and at any rate, within two months from the date of the application, in terms of the provisions of the Scheme."

6. In view of the above, we direct the Commissioner to amend all the shipping bills as per the request of the appellants if otherwise eligible. Both the appeals are remanded.

(Operative portion of the order was pronounced
in Open Court on conclusion of hearing.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

rv