CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 2

Customs Additional Evidence Application No. 20408 of 2025
in
Customs Appeal No. 20187 of 2020

(Arising out of Order-in-Appeal Nos. COC-CUSTM-000-APP-98 to 103/2019-20 dated 08.01.2020 passed by the Commissioner of Customs (Appeals), Cochin.)

M/s. Ideal Impex
IV/408, Fidas Building,
Thottumugham, Aluva,
Ernakulam,
Kerala – 683 105. …….**Appellant(s)**

VERSUS

Commissioner of Customs,
Customs House,
Willingdon Island,
Cochin – 682 009. …..**Respondent(s)**

WITH

(i) Customs Additional Evidence Application No. 20406 of 2025 in Customs Appeal No. 20188 of 2020 (Shri. Abbas. T. A, Managing Partner, M/s. Ideal Impex)
(ii) Customs Additional Evidence Application No. 20409 of 2025 in Customs Appeal No. 20189 of 2020 (M/s. Master Industries)
(iii) Customs Additional Evidence Application No. 20405 of 2025 in Customs Appeal No. 20190 of 2020 (M/s. Global Impex)
(iv) Customs Additional Evidence Application No. 20407 of 2025 in Customs Appeal No. 20291 of 2020 (M/s. Perfect Industries)
(v) Customs Additional Evidence Application No. 20410 of 2025 in Customs Appeal No. 20292 of 2020 (M/s. Goodwill Industries)

(Arising out of Order-in-Appeal Nos. COC-CUSTM-000-APP-98 to 103/2019-20 dated 08.01.2020 passed by the Commissioner of Customs (Appeals), Cochin.)

APPEARANCE:

Mr. M. S. Sajeev Kumar, Advocate for the Appellant.

Mr. M. Sreekanth, Asst. Commissioner (AR) for the Respondent.

CORAM:

Hon'ble Mr. P.A. Augustian, Member (Judicial)

Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

<u>Final Order Nos. 20091-20096 /2026</u>

Date of Hearing: 28.01.2026
Date of Decision: 28.01.2026

PER: P.A. AUGUSTIAN

These 6(six) appeals are filed by the respective appellants against Orders-in-Appeal Nos. COC-CUSTM-000-APP-98 to 103/2019-20 dated 08.01.2020 passed by the Commissioner of Customs (Appeals), Cochin.

2. The issue in the present appeal is whether the Appellants who had imported parts of pedestal fan, table fan and wall fans had imported the complete product and by declaring it as parts, whether they have made an attempt to evade payment of counter vailing duty (CVD) on the basis of Maximum Retail Price (MRP) as a complete product. During pendency of the present appeals, Appellants had produced additional documents and also filed an application to accept additional grounds in the appeal.

3. When the appeal and the petition came up for hearing, the Learned Counsel for the Appellants submits that the finding of the Adjudication authority that the Appellant had imported complete pedestal fan, table fan and wall fans is unsustainable and to substantiate their claim, they have produced the VAT returns and other documents which are the documents obtained from the statutory authorities.

4. Learned Authorized Representative (AR) for the Revenue strongly objected the petitions on the ground that the goods are imported in the year 2014 to 2016 and the grounds raised by the Appellant were not submitted before the Adjudication authority and without considering the issue in details, this Tribunal cannot adjudicate the issue by considering such additional grounds and documents at this stage.

5. Heard both sides and considered their submissions.

6. We find force in the submission made by Learned Authorised Representative (AR), to consider additional documents and amendment the grounds of appeal at this stage when these issues were not raised before the Adjudication authority would not be proper. However, in the interest of justice, we feel that if an opportunity is extended to the Appellant to raise all these issues before the Adjudication authority and to produce all the relevant documents, Adjudication authority can consider the evidential value of such documents in the Denovo adjudication.

7. Accordingly, impugned orders are set aside and appeal is remanded for Denovo Adjudication. Appellants are directed to produce additional evidence, if any and to raise all issues before the Adjudication authority. On production of such documents, Adjudication authority shall complete the adjudication proceedings within 3(three) months from the date of production of such documents. Needless to mention that the appellant is afforded a reasonable opportunity to be heard.

8. Accordingly, all the 6(six) appeals are remanded for denovo adjudication and the applications are disposed without considering the issue on merit.

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

(P. A. Augustian)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

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