

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL

1st Floor, WTC Building, FKCCI Complex, K. G. Road,
BANGLORE-560009

REGIONAL BENCH - COURT - 2

Customs Additional Evidence Application No. 20406 of 2025
in

Customs Appeal No. 20188 of 2020
and

Customs Appeal No. 20188 of 2020

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

Shri. Abbas. T A, Managing Partner,

M/s. Ideal Impex

IV/408, Fidas Building,
Thottumugham, Aluva,
Ernakulam,
Kerala – 683 105.

.....**Appellant**

VERSUS

Commissioner of Customs,

Customs House,
Willingdon Island,
Cochin – 682 009.

.....**Respondent**

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)

Date of Hearing: 28.01.2026

Date of Decision: 28.01.2026

The Additional Evidence application is disposed and appeal is remanded. For Order, see order of this date in Customs Appeal No. 20187 of 2020.

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)