

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. 20409 of 2025
in**

**Customs Appeal No. 20189 of 2020
and**

Customs Appeal No. 20189 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.)

M/s. Master Industries

VII-690 E3, Vazhakulam, Marampally,
Aluva, Ernakulam,
Kerala – 683 107.

.....**Appellant**

VERSUS

Commissioner of Customs,

Customs House,
Willingdon Island,
Cochin – 682 009.

.....**Respondent**

Appearance:

Mr. M. S. Sajeew 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)**