

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20570 of 2022

(Arising out of Order-in-Appeal No.794/2022 dated 28.03.2022
passed by the Commissioner of Customs (Appeals), Bengaluru.)

**The Principal Commissioner of
Customs,**
Air Port & ACC Commissionerate,
Bengaluru.

Appellant(s)

VERSUS

**M/s. Faiveley Transport Rail
Technologies India Pvt. Ltd.,**
P.B.No.39, Harita, Hosur,
Krishnagiri District,
Tamil Nadu – 635 109.

Respondent(s)

APPEARANCE:

Mr. M. Sreekanth, Asst. Commissioner (AR) for the Respondent
None for the Appellant

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR PULLELA NAGESWARA RAO,
MEMBER (TECHNICAL)**

Final Order No. 22128 /2025

DATE OF HEARING: 26.11.2025
DATE OF DECISION: 26.11.2025

PER : DR. D.M. MISRA

This appeal is filed by the Revenue against Order-in-Appeal
No.794/2022 dated 28.03.2022 passed by the Commissioner of
Customs (Appeals), Bangalore.

2. Briefly stated the facts of the case are that the respondent
had imported goods such as Stainless-Steel Sheet Slit edge with

Novavcel 4224, EXT Skin Brush Stainless Steel Sheet etc. falling under CTH 72 and FOC items, i.e. Shim, End Stop Chin, DOI, Beam Clam, EED upper Divot, Lower / Upper Thresh hold support etc.” falling under CTH 73 by filing the Bills of Entry through Air Cargo Complex, Bengaluru. The goods falling under Chapter 7219 of ITC-HS attracts Anti-Dumping Duty (ADD) under Notification Nos.14/2010-Cus (ADD) dated 20.02.2010 and No.61/2015 Cus (ADD) dated 11.12.2015 issued from time to time. Further, the goods falling under Chapter items 73269099 of ITC-HS attracts Anit-Dumping Duty (ADD) under Notification No.49/2015-Cus(ADD) dated 21.10.2015 issued from time to time. It appeared that the importer has not discharged ADD on the import of the said goods under the above said notifications as detailed in the Annexure-A to show-cause notice during the period from 15.04.2015 to 07.02.2018. Consequently, a show-cause notice was issued to the respondent on 26.09.2020 for recovery of the ADD of Rs.40,53,925/- with interest and penalty. Later corrigendum had been issued revising the demand to Rs.43,60,406/-. On adjudication, ADD of Rs.43,56,898/- and IGST of Rs.4,10,988/- have been confirmed. ADD of Rs.3,508/- and IGST of Rs.631/- in respect of the aforesaid items were dropped. Also penalty of Rs.47,67,886/- imposed under Section 114A of the Customs Act, 1962. Aggrieved by the said order, the respondent filed an appeal before the learned Commissioner(Appeals) who has allowed their appeal. Aggrieved by the said order, Revenue is in appeal.

3. At the outset, the learned AR for the Revenue has submitted that the adjudicating authority has elaborately discussed applicability of the ADD to the goods imported by the respondent referring to various provisions and the Foreign Trade

rules as was in force during the relevant period. However, the learned Commissioner(Appeals) has passed cryptic order without analysing the reasons recorded by the adjudicating authority, allowed the respondent's appeal by setting aside the order of the adjudicating authority. He has submitted that since the learned Commissioner(Appeals) has not recorded any reason for setting aside the order of the adjudicating authority, the order cannot be sustained. While confirming the demand of ADD, the learned adjudicating authority discussed at length as to how the description of the goods not correctly declared and applicability of relevant notifications imposing ADD. The learned Commissioner(Appeals) by a cryptic order without discussing any of the issues involved in the confirmation of the demand by the adjudicating authority, allowed the respondent's appeal without recording reasons in support of his order.

4. Heard the learned AR for the Revenue. None present for the respondent.

5. We find that the learned Commissioner(Appeals) has not addressed any of the issues relevant to the finding of the adjudicating authority in confirming the demand of ADD. We find that the order passed by the learned Commissioner(Appeals) is cryptic and devoid of reasoning. Such a cryptic and unreasoned order cannot be sustained in view of the principle of law laid down by the Hon'ble Supreme Court in the case of Asst. Commissioner, Commercial Tax Department Vs. Shukhla & Brothers [2011(22) STR 105 (SC)] and Joint Commissioner of Income Tax, Surat Vs. Saheli Leasing & Inds. Ltd. [2010(253) ELT 705 (SC)]. Consequently, the impugned order is set aside and the case is remanded to the learned Commissioner(Appeals) to examine all aspects of the case and

pass a reasoned order. Needless to mention a reasonable opportunity of hearing be afforded to the respondent. Appeal is disposed of by way of remand.

(Operative part of this Order was pronounced in Open Court
On conclusion of the hearing)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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