

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

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 20277 of 2026
Customs Miscellaneous Application No.20640 of 2025**

(Arising out of Order-in-Appeal No. COC-CUSTOM-APP-109&110/2024-
25 dated 23.10.2024 passed by the Commissioner of Customs
(Appeals), Cochin)

Commissioner of Customs,
Customs House, Willingdon Island,
Cochin – 682 009.

Appellant(s)

VERSUS

**M/s. Southern Gold Private
Limited,**
2/573-A1, Christopher Nagar,
Anchery P.O., Thrissur, Kerala - 680 006.

Respondent(s)

AND

**Customs Appeal No. 20278 of 2026
Customs Miscellaneous Application No.20641 of 2025**

(Arising out of Order-in-Appeal No. COC-CUSTOM-APP-109&110/2024-
25 dated 23.10.2024 passed by the Commissioner of Customs
(Appeals), Cochin)

Commissioner of Customs,
Customs House, Willingdon Island,
Cochin – 682 009.

Appellant(s)

VERSUS

Shri C. A. Collins, Director,
M/s. Southern Gold Pvt. Ltd., 2/573-A1,
Christopher Nagar, Anchery P.O.,
Thrissur, Kerala - 680 006.

Respondent(s)

APPEARANCE:

Mr. Vinod Garhwal, Superintendent(AR) for the Appellant

Ms. Pannaga Manjunath, Advocate for the Respondent

CORAM:

**HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MRS R. BHAGYA DEVI, MEMBER (TECHNICAL)**

Final Order No. 20733 - 20734 /2026

DATE OF HEARING: 11.06.2026
DATE OF DECISION: 11.06.2026

PER : P.A. AUGUSTIAN

Revenue has filed these two miscellaneous applications to withdraw the appeals. Learned AR for the Revenue submits that vide its order dated 08.04.2025 in WA No.97 of 2025 filed by the respondents herein, the Hon'ble Kerala High Court has set aside the impugned order dated 23.10.2024 and remanded the matter to the Commissioner(Appeals) and in view of the same, the appeals filed before the Tribunal are being withdrawn. Learned advocate for the respondents has objection. Accordingly, the miscellaneous applications are allowed. Consequently, appeals filed by the Revenue are dismissed as withdrawn.

(Order pronounced and dictated in Open Court)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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