IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

Customs Appeal No. 40326 of 2019

(Arising out of Order-in-Appeal Sea C. Cus. II No. 430 & 431/2018 dated 26.07.2018 passed by the Commissioner of Customs, (Appeals – II), Chennai)

Commissioner of Customs (Sea) **Appellant**
Chennai II / VI Commissionerate
Customs House, 60, Rajaji Salai,
Chennai – 600 001.

Vs.

Poddar Global Ltd. **Respondent**
No. 20, Engineers Enclave
Vihar Crossing, Pitampura
New Delhi – 110 034.

And

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Commissioner of Customs (Sea) **Appellant**
Chennai II / VI Commissionerate
Customs House, 60, Rajaji Salai,
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Vs.

Shri Sunil Kumar Poddar, MD **Respondent**
M/s. Poddar Global Ltd.
No. 20, Engineers Enclave
Vihar Crossing, Pitampura
New Delhi – 110 034.

APPEARANCE:

Shri N. Satyanarayanan, Authorized Representative for the Appellant
Shri Hari Radhakrishnan, Advocate for the Respondents

CORAM

Hon'ble Shri P. Dinesha, Member (Judicial)
Hon'ble Shri M. Ajit Kumar, Member (Technical)

FINAL ORDER NOS. 40996-40997/2026

Date of Hearing: 13.03.2026
Date of Decision: 08.09.2026

Per M. Ajit Kumar,

These appeals are filed by the appellant-department against Order-in-Appeal Sea C. Cus. II No. 430 & 431/2018 dated 26.07.2018 passed by the Commissioner of Customs, (Appeals – II), Chennai. (impugned orders).

Factual Matrix

2. The respondent, Poddar Global Ltd., imported newsprint under CTH 4801 0010/ 4801 0090. Under the applicable Foreign Trade Policy (**FTP**) i.e. 2009-2014 and 2015-2020, duty-free import of newsprint was permitted to RNI-registered actual users. The Department alleged that, although the respondent was not RNI-registered, it imported newsprint and stored it in bonded warehouses, there after selling it to purported/ dummy RNI-registered actual users who filed Bills of Entry claiming exemption under Notification No. 12/2012-Cus., Sl. No. 264. It was further alleged that the Managing Director procured the names and RNI registrations of such persons for monetary consideration and devised a modus operandi to clear newsprint duty-free, including in the names of reputed newspapers. The respondent allegedly recovered the import, logistics and clearance expenses from such newspapers through debit notes. A show cause notice (**SCN**), was issued and, after adjudication, the Ld. Adjudicating Authority seized and confiscated the newsprint reels at various premises as under:

S. No.	Godown premises situated at	Value of newsprint reels seized	Penalty imposed on Poddar under sec. 112(a)
1.	21/2, Alipur, Thekewali Gali, Near Surya Dharam Kanta, Alipur, Delhi	Rs.64,57,165/-	Rs.9,60,000/-
2.	Assam State Warehousing Corporation	Rs.52,32,698/-	Rs.7,80,000/-

3.	10/4, Village Sangdewadi Khalapur Tal, Raigad Dt.	Rs.79,43,172/-	Rs.11,81,000/-
4.	B-24 & B-29, SIPCOT Industrial Estate, Gummidipoondi, Chennai	Rs.1,40,02,848/-	Rs.20,81,000/-

Penalties of Rs. 60,02,000/- were imposed on the respondent under Section 112(a) of the Customs Act, 1962, and Rs. 20 lakhs on its Managing Director. The SCN and its Relied Upon Documents (**RUD**), has not been made a part of the Appeal Memorandum and the period of the imports of the impugned goods is not clearly discernable from the impugned order. However, considering that the search operation leading to the SCN were conducted in July 2015, the imports pertain to a period prior to that date. Aggrieved, the respondents preferred appeals before the Commissioner (Appeals), who set aside the Order-in-Original and allowed the appeals. Hence, the present appeals by the Department.

3. The Ld. Authorized Representative Shri N. Satyanarayanan appeared for the appellant and Ld. Advocate Shri Hari Radhakrishnan appeared for the respondent.

Submission made by the Appellant-Department

3.1 Shri N. Satyanarayanan, learned Authorised Representative, referred to the relevant findings in the impugned Order-in-Original and submitted that:

A. The Respondents averment that the imported newsprint would first remain at the rear and that subsequently imported newsprint would be cleared from the front, is not correct. Newsprint has a limited shelf life and has different values, such rearrangement is commercially impracticable and may result in loss of shelf life.

B. Shri Sunil Kumar Poddar, Director of M/s PGL, stated during investigation that the price of newsprint varies with its GSM. The value depends, inter alia, on the CNF price, shipping and transportation charges, insurance and GSM.

C. Though the Warehouse Manager of Assam State Warehousing Corporation stated that records of every supply were maintained, investigation revealed discrepancies between the actual goods and the records.

D. Under the policy conditions of Chapter 48 of the ITC (HS) Classification applicable to FTP 2009–14 and 2015–20, import of newsprint without an import licence is permitted subject to the Actual User condition and possession of a valid Registration Certificate issued by the Registrar of Newspapers of India (RNI), duly authenticated and produced before Customs. The Commissioner (Appeals) failed to appreciate that such RNI registration was required for treating the importer as an actual user and for availing the benefit of Notification No. 12/2012-Cus. (Sl. No. 264).

E. The News Control Order, dealing with manufacture of newsprint, is distinguishable from the issue involved in the present case.

The ld. A.R. stated that the impugned Order-in-Appeal is not legal and proper and prayed that the same be set aside and the appeal be allowed.

Submission made by the Respondent

3.2 Shri Hari Radhakrishnan, learned Advocate, appearing for the Respondent, submitted that the Respondent imports newsprint falling under CTH 4801 0010 and warehouses the goods in its licensed private bonded warehouses. Referring to its reply to the Joint/Additional Commissioner in response to the SCN dated 18/19.01.2016, he submitted that the Respondent places orders with foreign suppliers and, pending arrival of the goods, receives orders from RNI-certificate holders for their requirements. The imported goods are initially warehoused in Customs bonded warehouses. At this stage the Appellant executes a contract with the RNI-certificate holders for sale of goods. This is then intimated by them and the RNI-certificate holders to Customs for change in the ownership of the warehoused goods and to allow the RNI certificate holders to 'note' the Bill of Entry in its name and enabling the latter to file ex-bond Bills of Entry in their names. The RNI-registered Actual Users thereafter clear the goods on payment of applicable duty and the newsprint is stored in their godowns for delivery to the respective users as required. DRI officers searched the Respondent's warehouses and branch offices on 29.07.2015 and 30.07.2015 at Guwahati, Gummidipoondi, Chennai, Sangewadi and Alipur. Stock was initially detained on alleged discrepancies in records or non-production of stock registers. Subsequently, a substantial portion was released when the officers accepted that the goods were bonded or duty-paid goods awaiting delivery. The remaining reels were seized mainly on the ground that some reel serial numbers did not tally with the packing lists. In response to DRI's letters, the Respondent furnished godown-wise charts identifying the publishing houses that owned the detained goods, relevant warehouse and high-sea-sale bills of entry, warehoused quantities, ex-bond bills of entry, quantities cleared, quantities delivered and balances lying in godowns. Copies of bills of entry, bills of lading, packing lists and other supporting documents were also submitted. The concerned newspaper publishers confirmed that the seized goods belonged to them, had been cleared by them and were stored with the Respondent for delivery as required. He further submitted that:

A. There is no dispute that both imported and seized goods were newsprint reels. The show cause notice does not allege any mismatch in description; non-tallying of some reel numbers alone cannot prove unlawful import.

B. Actual users often clear ex-bond quantities in parts due to logistical constraints. Since reels are stacked, accessible reels are delivered first, which may cause serial number variation but does not indicate excess stock or illicit import.

C. Each identified importer confirmed ownership and produced bills of entry, bills of lading, packing lists, invoices, transport and payment documents. The Respondent also correlated the seized reels with import documents, establishing licit import.

D. Newsprint is not notified under Section 123 or Chapter IVA of the Customs Act, 1962, hence the burden is on the Department to prove illicit import. That burden has not been discharged.

E. The goods were covered by valid bills of entry and belonged to RNI-registered newspaper publishers. As the import condition was satisfied, confiscation under Sections 111(d) or 111(o) and penalty under Section 112 are unsustainable.

F. The relevant period was prior to the 03.06.2016 amendment, when RNI registration was required at clearance, not import. The

Newsprint Control Order, 2004 also recognises dealers in newsprint; therefore, the Respondent was authorised to facilitate imports and deliveries for registered newspapers.

The ld. Counsel prayed that the Department's appeal be dismissed and the Commissioner (Appeals)' order be upheld with consequential relief.

Dispute

4. We have heard the rival parties and carefully perused the appeals. We find that the dispute pertains to the alleged illegal/ improper import of Newsprint and subsequent clearance of the same to Dummy units for illicit consideration.

Non-availability of Foundational Facts

5. At the outset, we note that the SCN and RUDs have not been placed on record with the Appeal Memorandum as being relied upon. An omission which appears quite frequently in Revenue appeals and constitutes a serious deficiency. These foundational documents, along with the relevant Legal/ Policy provisions, Notifications and Circulars, judgments relied upon, expert opinion etc., form the basis of the appeal proceedings. They state the scope of allegations, disclose the statutory and factual basis on which the matter was decided, while providing the legal and evidentiary material relied upon. Without them, the Tribunal cannot effectively examine the legality or sustainability of the impugned order, nor can it be expected to presume or reconstruct the contents of documents not produced. It is incumbent upon the appellant to file the complete factual and legal record at the outset, more so in duty evasion matters where the SCN and RUDs may have

a bearing on the evidence relied upon and to meet the challenge on the grounds of limitation, jurisdiction, natural justice and the very maintainability of the proceedings. **The omission is therefore not a mere technical lapse and warrants examination by the Review Committee as well as the concerned supervisory officers. An appropriate institutional mechanism, should be put in place to ensure that all necessary documents are identified, paginated, and indexed before an appeal is instituted. The filing of an appeal cannot be reduced to a mere mechanical exercise, undertaken by placing the signature of a senior officer on the dotted lines. It entails due application of mind to the facts, records and legal issues arising in the matter. The approving authority must ensure that the appeal is supported by the complete record required to sustain its grounds at the approval stage itself.** Appellants are accordingly cautioned that appeals unsupported by essential documents may, where warranted, be rejected at the threshold without requiring the Tribunal to supply or reconstruct the appellant’s case. In such cases, the respondents should provide with fundamental documents in their own interest, if there is no fear of lack of merit in the order that decided in their favour.

Legal Framework

i) Import Policy

6. We find that during the period under dispute, as per the FTP, ordinary printing paper could be imported under the OGL regime subject to the applicable specifications. However, import of newsprint under OGL was subject to the Actual User condition. Accordingly, an

Actual User holding the requisite RNI-registration could import newsprint without an import licence, whereas a person who did not satisfy the Actual User condition could not clear newsprint under OGL and was required to obtain the requisite import licence. The Respondent has drawn our attention to DGFT Notification No 09/2015-2020, dated: 03.06.2016, wherein the existing Import Policy Condition 2 of Chapter 48 of ITC(HS), 2012, Schedule -I, was amended and the wording "at the time of clearance" in the Condition, was changed to "at the time of import of goods". The said amending Notification is reproduced below:

> **"Subject: Amendment in import policy condition No.2 under Exim Code 4801 of Chapter 48 of ITC (HS), 2012, Schedule – I (Import Policy).**
>
> S.O. (E): In exercise of powers conferred by Section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends the import policy condition No.2 under Exim Code 4801 of Chapter 48 of ITC (HS), 2012, Schedule – I (Import Policy) as under:
>
> **2.Existing Policy Condition No.2 of Chapter 48 of ITC (HS), 2012, Schedule – I (Import Policy):** Item cover under Exim Code heading 4801 shall however be permitted without an import licence subject to Actual User condition to those who hold 'Registrations Certificate' issued by the Registrar of Newspapers for India (RNI), Ministry of Information and Broadcasting, New Delhi, on submission of necessary documentary evidence, duly authenticated by the RNI, to the satisfaction of the Customs authorities <u>**at the time of clearance of goods**</u>. In addition, importer shall also be required to submit an annual audited statement reflecting the total quantity and value of the newsprint consumed and quantity of newsprint imported by them in the preceding (Licensing) year to the Registrar of Newspapers for India, by 30th April of each year. The format of the declaration and the annual statement and other guidelines in this regard shall be as announced by the Ministry of Information and Broadcasting from time to time.
>
> **3.Revised Policy Condition No.2 of Chapter 48 of ITC (HS), 2012, Schedule – I (Import Policy):** Item covered

under Exim Code heading 4801 shall however be permitted without an import licence subject to Actual User condition to those who hold 'Registrations Certificate' issued by the Registrar of Newspapers for India (RNI), Ministry of Information and Broadcasting, New Delhi, on submission of necessary documentary evidence, duly authenticated by the RNI, to the satisfaction of the Customs authorities **at the time of import of goods**. In addition, importer shall also be required to submit an annual audited statement reflecting the total quantity and value of the newsprint consumed and quantity of newsprint imported by them in the preceding (Licensing) year to the Registrar of Newspapers for India, by 30th April of each year. The format of the declaration and the annual statement and other guidelines in this regard shall be as announced by the Ministry of Information and Broadcasting from time to time.

Effect of this Notification: Actual users holding registration certificate from RNI can import item covered under Exim Code heading 4801 by filing bill of entry for home consumption or warehousing, at the time of import of goods."

Hence it was from 03.06.2016 that the policy position was expressly clarified that even where warehousing was sought, the importer itself had to be an RNI-registered Actual User.

ii) Customs Notification

7. We find that under Customs Notification No. 12/2012-Cus., Sl. No. 264, (cited in the Appeal), newsprint falling under Chapter Heading 48 was exempted from BCD and additional duty. Importantly, Sl. No. 264 itself did not prescribe an RNI/Actual User condition. Relevant portion of the table to the notification is extracted below.

Table S. No.	**Chapter or Heading or sub–heading or tariff item**	**Description of goods**	**Standard rate**	**Additional duty rate**	**Condition No.**
264.	48	Newsprint - (i) in strips or rolls of a width not less than 34.92 cm; or	Nil	Nil	

		(ii)in rectangular (including square) sheets with one side not less than 34.92 cm and the other side exceeding 15 cm in the unfolded state			-

The very basis of the appeal that RNI registration was required for treating the importer as an actual user for availing the benefit of Notification No. 12/2012-Cus. (Sl. No. 264), hence falls. Once the foundational premise is found to be untenable, the entire edifice resting upon it must necessarily fall.

Order of the Commissioner (Appeals)

8. At this stage it would be apposite to examine the impugned order [**Order-in-Appeal** Sea C. Cus. II No. 430 & 431/2018 dated 26.07.2018], relevant portion of which is reproduced below:

> "8. I find that all the RNI certificate holders affirmed that they cleared the newsprints, stored by them in the warehouse of the first appellant and took its delivery as and when required. Apparently some newsprint reels which tallied with the packing list were also seized but the original authority ordered confiscation of all the reels without any rebuttal.
>
> 9. I find that the original authority concluded that the goods which were seized at different locations of the party could not be tallied with the description of the goods which have been cleared for actual users. There is no dispute as to the description of goods. The only reason for seizure is that the serial number found on the reels did not tally with the packing list submitted by the first appellant. In other words, the serial number did not find place in the given packing list. However this cannot lead to a safe conclusion that the seized goods were not lawfully imported as held by the original authority in absence of any cogent or admissible evidence. I fortify my reasoning on count that if it is case of unlawful import why the impugned goods were released and

further why no Redemption fine was imposed by the original authority.

10. Appellant I/II contended that the goods as and when imported are stored in the bonded warehouse. In the process, the goods imported first would be at the rear end and the goods imported last will be in the front portion of the stacked goods. It may happen that the newspaper publishers who imported the newsprints may file ex-bond B/E subsequent to last import made at the given time. He will be supplied the goods at the front portion of the stacked goods as otherwise the entire stock has to be removed and rearranged. So at times the reel numbers are not tallying with the reel numbers found on the actual goods delivered. **I find that no case had been made out by the Department that the seized goods were in excess of the quantity imported by First appellant and the stock not cleared by those who filed ex-bond B/E or there are dummy actual users or diversion of these goods in local grey market and it is presumptuous that these are unlawfully imported as the same is not substantiated by any cogent and plausible evidence. Further, every importer (RNI Holder) who claimed the seized goods submitted original copy of the Bill of Entry, Bill of Lading, detailed packing list, purchase invoice, transport documents and payment documents coupled with CA certificate then it will be presumptuous to hold goods are unlawfully imported.**

11. Also the Department prepared comparison sheets and indicated the reel numbers which were found tallying and those which did not tally. **For all the newsprint reels which were held not tallied, the first appellant gave enough details that they were licitly imported by way of furnishing in bond bill of entry, ex bond bill of entry, container number, invoice supplier's invoice and bill of lading.** Also every reel of newsprint found in the warehouse was identified in the in-bond bill of entry. All the facts are further certified by CA certificate. The original authority however erred and found to be in haste in concluding that the first appellant could not satisfactorily account for the seized goods by giving the bill of entry number without any rebuttal or admissible evidence.

12. **Quite independently, I find that the newsprint is not notified either under Section 123 of the Customs Act, 1962 or Chapter IV A ibid.** The original authority however erred in concluding that the first appellant did not prove his case beyond all reasonable doubt. Whereas the first appellant provided enough evidence/details in the original process by correlating the serial number found on the seized rolls of newsprint with the bill of entry under

which it was imported. In this case, it is not for the first appellant to prove beyond reasonable doubt but by the Department/original authority as held it. **Sai Srinivasa Rao vs. CC Guntur** (2001 (135) ELT 125 Tri-Chen) and **UOI vs. Kalyani Dey** (2000 (126) ELT 319 Cal. HC).

13. **<u>As the factum of illegal/improper import of Newsprint and subsequent clearance of the same to the Dummy units for illicit consideration is neither charged or proved</u>** and as the only charge that Appellant I/II "has not been able to show any record to prove beyond all reasonable doubt that the seized goods have been imported legitimately and accounted for" [para 42.2 of O-I-O] holds no water as First appellant later produced the Bill of Entry under which seized Newsprint were imported as those for which ex-bond Bill of Entry was filed by having registered with RNI. The impugned goods are also not prohibited goods. The First appellant has legally imported these goods as specified in Gol, Ministry of Commerce, DGFT Circular 7(RE 98)/98-99, F.No. 1/48/9-PC-II read with Newsprint Control order 11/Oct./2004 published in Gazette of India. Lastly, the accountal of goods stands satisfied by RNI holders' certificates and document submitted as referred in para 9 supra and CA certificate dated 03.10.2016 of HP Bindal & Company who verified the particulars of Bill of loading, supplier invoices, supplier packing list, sale agreement with RNI, Bill of Entry for warehouse, Bill of Entry for Ex-bond in RNI holder name along with S. No. of Newsprint reels, S.No. as per RUD 40, container number and name of supplier pertaining to seized goods.

14. In view of the foregoing, the confiscation of goods on ground of improper accountal vis-à-vis Serial number of Newsprint is not sustainable being not proved by the Department. **<u>The balance of convenience is in favour of Appellant as they rebutted all the charges with admissible details. The charge of confiscation and penalties in lieu of such confiscation does not survive</u>**. I, therefore, set aside the O-I-O No 60921/2018 dated 08.01.2018 passed by the Joint Commissioner (CAU-CH-VI) being not sustainable on merits and allow the appeal filed by M/s. Poddar Global Ltd., Regd. Office, 20 Engineers Enclave, 2nd Floor, Harsh Vihar Crossing, Pitampura, New Delhi-34 and Shri. Sunil Kumar Poddar, Director.

8.1 We find that the order is legal and proper and merits to be accepted, for reasons stated below.

Analysis

9. It is settled law that the initial burden of establishing that the goods were illicitly imported lies with the Department. This reflects the *onus probandi actori incumbit* principle. It means that the person who wants the court to believe in a fact must prove that fact. This **universal principle** is also embodied in Section 101 of the Indian Evidence Act, 1872, and is now reflected in Section 104 of the Bharatiya Sakshya Adhiniyam, 2023. The Department must, therefore, first establish the foundational facts and circumstances from which it can reasonably be inferred that the goods were illicitly or improperly imported and thereafter supplied to dummy units for illicit consideration. Only upon such foundational facts being established would the evidentiary burden shift to the person in possession to satisfactorily account for the goods.

9.1 We are unable to discern any such evidence of a blame worthy conduct with intention to evade duty from the OIO. What is seen is that the case is built on a few procedural irregularities. These allegations have also been effectively demolished in the impugned order.

10. As discussed above, a material change was brought about in the policy governing the import of newsprint by DGFT Notification No. 09/2015-2020 dated 03.06.2016. The amendment makes it clear that it was only with effect from 03.06.2016 that the policy was expressly modified to require that, even where the goods were intended to be warehoused, the importer itself should be an RNI-registered Actual User. Consequently, imports made by the Respondent prior to 03.06.2016, without an import licence incorporating an Actual User condition, cannot, on the basis of the subsequently amended policy, be

treated as having been in violation of the import policy. Further, as noted above, Sl. No. 264 of Notification No. 12/2012-Cus. did not itself stipulate any condition requiring the importer of newsprint falling under Heading 48 to be RNI-registered or an Actual User. The exemption from BCD and additional duty was, therefore, not subject to such a condition. Consequently, the mere import of such newsprint under the said exemption notification, followed by its sale, <u>could not, by itself, constitute a violation of the provisions of the Customs Act</u>. Significantly, the subsequent amendment by DGFT Notification No. 09/2015-2020 altered the relevant expression from "at the time of clearance" to "at the time of import" and, at the same time, specifically addressed cases where the goods were sought to be warehoused. The nature of these amendments indicates that the earlier policy position did not impose the requirement that the importer itself should be an RNI-registered Actual User at the stage of import, including in cases involving warehousing. The amendment thus appears to have been intended to change the existing position prospectively with effect from 03.06.2016. The Respondent's imports made prior to that date, therefore, cannot be held to be contrary to the import policy merely by applying the requirements introduced by the subsequent amendment retrospectively.

10.1 **The Customs Act 1962 and the Foreign Trade (Development and Regulation) Act, 1992 (FTDR Act) operate in their own spheres.** It has been held by the Hon'ble Supreme Court in **Atul Commodities Pvt. Limited Vs CC, Cochin** [2009 (235) E.L.T. 385 (S.C.)], that if any doubt or question arises in respect of interpretation of FTP, the said question or doubt shall be referred to DGFT, whose decision thereon shall be final and binding. However, no reference appears to have been made by the Customs authorities to the DGFT for determination of the disputed policy position. In the absence of such a reference, the Customs authorities could not, merely on their own interpretation of the FTP, proceed to hold that the impugned imports were in contravention of the import policy. <u>This assumes particular significance where there is no such condition mentioned in the Customs exemption notification and the alleged contravention is sought to be founded upon an interpretation of the FTP which is itself disputed</u>.

11. Thirdly there is not an iota of evidence, as demonstrated in the impugned order, to show that the Respondent subsequent to the import of the goods cleared the same to dummy units for illicit consideration. Recently the Hon'ble supreme court in the case of M/s Tata Steel Limited Vs Union of India through the Secretary Ministry of Finance and Ors. [2026 INSC 920, Dated: 25.08.2026], examined an issue where fraud, suppression etc. were alleged and it held as under:

> "14. **<u>It is not mere lip service to the provisions that is intended</u>** when an extended limitation period is provided for recovering an excess benefit availed, short payment or excess refund, from the assessee, especially when the allegation is of fraud/willful misrepresentation/suppression. **<u>The foundational facts which led to the inference arrived at of fraud/willful misrepresentation/ suppression should be evident from the notice itself.</u>** The mere employment of such words will not indicate an application of mind, upon which alone the satisfaction can be arrived at. The words are not to be mechanically recited in the notice to enable recovery outside the normal limitation provided under the statute"
>
> (emphasis added)

As regards the foundational facts and particulars contained in the SCN, the appellant-Revenue has, for reasons best known to it, chosen to leave us none the wiser.

12. In view of the discussion, including the lack of foundational documents, we find that the impugned imports, having been made prior to 2016, cannot be held to be in violation of the applicable Foreign Trade Policy. No reference appears to have been made by the Customs authorities to the DGFT for determination of the disputed policy position. Further, Notification No. 12/2012-Cus. did not prescribe any condition in respect of the import of the impugned newsprint. There is also no evidence placed on record before us, to establish that the said goods were cleared to dummy units against illicit consideration. The alleged procedural violations have also been examined and rightly rejected by the Commissioner (Appeals). Thus the view taken by the ld. Commissioner (Appeals) merits to be upheld. Accordingly, the appeals filed by Revenue against the impugned order are not sustainable and are liable to be rejected.

Conclusion

13. The Appeals are rejected and disposed of accordingly.

(Order pronounced in open court on 08.09.2026)

Sd/-
(**M. AJIT KUMAR**)
Member (Technical)

Sd/-
(**P. DINESHA**)
Member (Judicial)

Rex