

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.
PRINCIPAL BENCH – COURT NO.III**

Customs Appeal No.55040 of 2023

[Arising out of common impugned Order-in-Appeal No.CC(A)CUS/D-II/Import/ICD/TKD/119-120/2023-24 dated 02.06.2023 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi]

M/s. Globe Impex

Shop No.1, WZ-32, Asalat Pur, Janak Puri,
New Delhi-110 058.

Appellant

Versus

Commissioner of Customs (Imports),

ICD, Tughlakabad,
New Delhi.

Respondent

AND

Customs Appeal No.55035 of 2023

[Arising out of common impugned Order-in-Appeal No.CC(A)CUS/D-II/Import/ICD/TKD/119-120/2023-24 dated 02.06.2023 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi]

Shri Gagan Uppal,

Shop No.1, WZ-32, Asalat Pur,
Janak Puri, New Delhi-110 058.

Appellant

Versus

Commissioner of Customs (Imports),

ICD, Tughlakabad,
New Delhi.

Respondent

APPEARANCE:

Shri R.K. Hasija, Advocate for the appellants.

Shri M.K. Shukla, Authorised Representative for the Respondent.

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NOS.51407-51408/2023

DATE OF HEARING:28.07.2023

DATE OF DECISION:09.10.2023

BINU TAMTA:

Separate appeals have been filed by M/s. Globe Impex and Shri Gagan Upal challenging the order-in-appeal no.CC(A)CUS/D-II/Import/ICD/TKD/119-120/2023-24 dated 2.6.2023, whereby the Commissioner (Appeals) rejected the

appeals filed by the importer and upheld the Order-in-Original classifying the products under CTH 08028090 and rejected the classification declared by the importer under 21069030 as "scented sweet supari – Betel Nut".

2. The facts of the case are that the importer had filed bill of entry no.9145367 dated 16.06.2022 for clearance of the goods declared as "Scented Sweet Supari – Betel Nut product known as supari (cutting menthol supari)" under CTH 21069030 at USD 1.5 per kg (Rs.117.75/- per kg. approx.), whereas DGFT vide Notification No.20/2015-20 dated 25.07.2018, as amended, has fixed a Minimum Import Price of Rs.251/- per kg. for Areca Nuts. The said consignment was investigated on the ground that the importer had obtained an advance ruling from the Customs Authority for Advance Ruling, New Delhi (CAAR) regarding classification of betel nut items, whereas self-declaration in the said Bill of Entry was different from the ruling pronounced in CAAR. It was found that the appellant had claimed benefit under the Notification No.96/2008 dated 13.08.2008 providing for 100% exemption from BCD in respect of goods falling under Heading 2106, whereas the exemption benefit under the said notification in respect of the goods falling under CTH 080280 was only 60% of BCD. As M/s. Globe Impex had obtained an Advance Ruling under Section 28 H of the Customs Act, 1962 (hereinafter referred to as the "Act"), the correct classification of the goods was held to be under CTH 080280.

3. In the course of enquiry the statement of Shri Gagan Uppal was recorded, wherein stated that there are two firms with the same name M/s Globe Impex having separate registration of GST, Pan cards and have different IECs. However, both are managed and controlled by Shri Gagan Uppal. He explained the process wherein the product is made after cutting the supari and adding menthol and saccharin.

4. The sample of the product was sent for testing and the report by FSSAI dated 14.07.2022 showed presence of fungus hyphae and moisture percentage

of 9.14% and, therefore, the sample was held to be unsafe under section 3 (1) (zz) (x) of the FSSAI Act, 2006. The second report by FSSAI dated 30.08.22 although stated that the sample of Betel Nut pieces scented and sweet does not contravene the standard laid down under the Food Safety and Standard Regulations, 2011 but it does not mention the microscopic examination (for fungal hyphae). Further, there are two reports by CRCL dated 18.10.22 and 26.12.2022, which indicate only the presence of menthol and also say that the goods do not meet the criteria of safety and standards for Betel Nut as per FSSR, 2011.

5. As the appellant was found to have mis-declared the description and classification of the goods, show cause notice dated 09.12.2022 was issued to the appellant as to why the declared classification of the goods imported vide bill of entry no. 9145 367 dated 16.06.2022 and 7724532 dated 3.3.2022 under CTH 2106 30 should not be rejected and the same should be reclassified under sub-heading 08028090 and consequently, the benefit of the exemption notification No. 96/2008 should not be rejected and the differential duty of Rs 46,95,133/- should not be recovered from the importer under section 28A (4) of the Act and in respect of BE dated 3.3.2022 along with section 28 AA. Also the confiscation of the goods under section 111 (d), 111(m) and 111(o) and penalty under section 112 (a) (ii) and 114A should not be imposed. On adjudication, the proposal in the show cause notice was affirmed. The option to redeem the goods was not granted to the appellant as they did not conform to the FSSAI standards. Challenging the adjudication order dated 27.2.2023 in appeal before the Commissioner (Appeals), the same was affirmed vide order dated 2.06.2023. Hence the present appeal has been filed by the appellant before this Tribunal.

6. We have heard the learned Counsel for the appellant and also the Authorised Representative for the Revenue and have perused the records.

7. The case of the appellant is that the goods in question are 'Scented Sweet Supari'. He relied upon the test report dated 10.10.2022 from AGSS Analytical and Research Lab Private Limited, Delhi, which shows presence of menthol and saccharine and also absence of Insect Infested Units and Mould Infestation. He also relied upon the CRCL report on the presence of sweetening agent and that the sample is a preparation of betel nut. He seriously refuted the applicability of the Advance Ruling sought by M/s Globe Impex on the ground that the same was a different entity, i.e. the proprietorship firm and it was not in respect of the product in question. The Counsel also referred to Section 28 J to say that the Advance Ruling is not applicable as there is change in law, referring to the Circular issued after the Advance Ruling that the product in question falls under Chapter 21 and also the DRI alert circular. The learned Counsel sought to distinguish the decision of the Apex Court in **Crane Betel Nut Powder Works Vs Commissioner of Customs, Tirupathi - 2007 (210) ELT 171 (SC)** as the same was rendered in the context of Central Excise law and the provisions were amended in the year 2009 by including Note 6 to chapter 21 of Central Excise Tariff Act, 1985 to declare certain processes in respect of betel nut, as processes of manufacture and also amendment made in chapter 8 and hence, the judgement in the case of **Crane Betel Nut (supra)** is not relevant. The learned Counsel for the appellant has relied on the Circular No. 163/19/2021-GST dated 06.10.2021 issued by CBIC on the applicability of GST on scented sweet supari and flavoured and coated elaichi, whereby they were classified under Tariff Item 2106 9030 as "Betel Nut product" known as "Supari" and the same is applicable to Customs in as much as IGST is payable on the imported goods in terms of Section 3(7) of Customs Tariff Act, 1975. Referring to the Rules of Interpretation, the learned Counsel submitted that specific entry in Chapter 2106 under T.I.9030 clearly provides for classification of the item in question therein. In terms of Rule 1 itself classification stands determined under T.I. 2106 9030 and going by Rule 3, since 2106 9030 occurs last in numerical order, classification would be preferred under Tariff Item 2106 9030 instead of Chapter 8. Lastly, the learned Counsel submitted that the

demand against the previous consignment under bill of entry no.7724 532 dated 3.03.2022 is incorrect as it was allowed after NOC was given by the SIIB and the appellant had paid the Customs duty as assessed and if the department is aggrieved, the same should have been reviewed under section 129D(2) of the Customs Act, 1962 and an appeal should have been filed before the Commissioner (Appeals). Reliance was placed on the decision in **ITC Ltd. Vs Commissioner of Central Excise, Kolkatta - 2019 (368) ELT 216 (SC), Axiom Cordages Ltd. Vs. Commissioner of Customs, Nhava Sheva-II 2020 (9)TMI 478 (CESTAT-Mumbai)** and **Shri Rumen Dey Vs. Commissioner Customs (PREV.), Shillong - 2023 (7) TMI 70 (CESTAT-Kolkata).**

8. The stand of the Revenue is that Areca Nuts are covered under CTH 080280 and further subheadings include whole / split /ground / others. They referred to Note 3 of Chapter 8 which provides that even if nuts are partially rehydrated or treated for preservation or stabilization and if vegetable oil or glucose syrup is added to improve or maintain its appearance and yet the goods retain the character of dried fruits and nuts, the same would be classifiable under this Chapter. In support of their contention that areca nuts in question do not fall in Chapter 21 as claimed by the appellant, they relied on Supplementary Notes to Chapter 21, which suggests that betel nut preparation resulting in new or distinct product are covered under this chapter and the addition of ingredients like cardamom, copra or menthol does not affect its classification. In so far as the test reports were concerned, the majority of them indicate absence of saccharine and do not meet the standards for betel nuts as per FSSR 2011 and, therefore, the goods are liable for absolute confiscation. The Revenue also relied on the decision of the Apex Court in **Crane Betel Nut Powder Works Vs. Commissioner Customs, Tirupati - 2007 (210) ELT 171 (SC)**, followed by the Tribunal in **M/s Azam Laminators Pvt. Vs. Commissioner – 2019 (367) ELT A-22 (Tribunal-Madras).** On Advance Ruling obtained in respect of 'flavoured supari' classified under CTH 0802

though related to a different firm, however, the same was owned by Shri Gagan Uppal and, therefore, the principles laid down therein would also apply to the goods in question, which are identical.

9. The main issue for our consideration is whether the goods "Scented Sweet Supari "is classifiable under CTH 2106 9030 as claimed by the importer or under CTH 08028090, as per the Department and, therefore, would be entitle to the exemption of 100% BCD by virtue of the Notification No. 96 of 2008 or is entitle to exemption to only 60% BCD by virtue of the classification by the Revenue.

10. Before considering the legal submissions made on behalf of both the parties, it is appropriate that the relevant entries along with the relied upon Chapter Notes and the HSN are reproduced below :-

Chapter 8 of the Customs Tariff Act, 1975:

0802 Other Nuts, Fresh or Dried, whether or not Shelled or peeled

080280	--	Areca nuts:
08028010	--	Whole
08028020	--	Split
08028030	--	Ground
08028090	--	Other

1.....

2.....

3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:-

- (a) For additional preservation or stabilization (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
- (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts."

HSN Explanatory Notes – Chapter 8

"This head also covers areca (betel) nuts used chiefly as a masticatory, cola (kola) nuts used both as a masticatory and as a base in the manufacture of beverages, and an edible, nutlike, spiny-angled fruit."

Chapter 21 of the Customs Tariff Act, 1975:

"**Chapter 21** of the Customs Tariff covers goods viz. miscellaneous edible preparations.

2106 Food preparation not elsewhere specified or included.

2106 90 30 Betel Nut product known as Supari.

Supplementary Notes:

1. In this Chapter "Pan Masala" means any preparation containing betel nuts and anyone or more of the following ingredients, namely: lime, katha (catechue) and tobacco whether or not containing any other ingredient, such as cardamom, copra or menthol.

2. In this Chapter "**Betel Nut product known as Supari**" means any preparation containing **Betal Nuts**, but not containing any one or ore of the following ingredients, namely; lime, katha an tobacco whether or not containing any other ingredients, such as cardamom, copra or methanol."

11. From Note 3 of Chapter 8, it is clear that if the areca nuts are even partially rehydrated or treated for preservation or stabilization and even if vegetable oil or glucose syrup is added to improve or maintain its appearance the goods retain the character of dried fruits and nuts and hence, the same are classified under this chapter. Also the cutting / crushing / splitting of areca nuts do not change the basic character of betel nuts as these are only basic processes of enhancing the presentation and addition of flavour or sweetening of betel nuts with essential or non-essential oils, menthol, sweetening agents and do not result in any new and distinct product to be classified elsewhere. In the present case, as per the statement of Shri Gagan Uppal no further processes have been undertaken on the raw betel nuts or areca nuts apart from mere breaking / splitting /cutting them and adding menthol.

12. On the contrary, if we see the very heading of Chapter 21, it speaks of "Food preparation not elsewhere specified or included", which denotes exclusion of areca nuts even if they are in the form of Flavoured Supari, from this Chapter. From Supplementary Note 2 to Chapter 21, we find that this Chapter covers 'Betel Nut product known as Supari' which means any preparation containing betel nuts and as noticed above the process involved herein is only of breaking /cutting /splitting of areca nuts and thereafter, only menthol is added. There is no concept of preparation in the process referred to by the appellant itself and ,therefore, the goods proposed to be imported are not preparation. They are not products of betel nuts but are only betel nuts. On that basis itself, the same are not classifiable under Chapter 21.

13. In view of our discussion regarding the two entries, it would be advisable to refer the judgements, wherein the legal position as to the classification of the product in question has been dealt with.

14. The first judgement on the point is **M/s Crane Betel Nut Powder Works (supra)**, where the assessee was engaged in marketing betel nuts in different sizes after processing them by adding essential or non essential oils, menthol, sweetening agent etc. and were clearing them under CTH 2107, however they filed a revised classification under sub-heading 080100 contending that the crushing of Betel nuts into smaller pieces and sweetening the cut pieces did not amount to manufacture in view of the fact that mere crushing of betel nuts into smaller pieces did not bring into existence a different commodity, which had a distinct character of its own. The Apex Court observed that the process of manufacture employed by the appellant company did not change the nature of the end product, which in the words of The Tribunal, was that in the end product "the betel nut remains the betel nut". Though the said judgement of the Apex Court was rendered in the context of manufacture under the central excise, however, the principle laid down therein is still

relevant for the present controversy and the same have been followed by the Tribunal in various decisions. The Tribunal in the case of **Azam Laminates Pvt Ltd Vs Commissioner (supra)** dealt with the issue whether scented betel nut manufactured by cracking of dried betel nut into small pieces and, thereafter, gently heating with adding vanaspati oil and flavouring agents and marketing in small pouches is classified under 8029019 of CET and not under Tariff Item 21069030 as Supari following the decision of the Apex Court in **Crane Betel Nut Powder Works (supra)**.

15. Subsequently, the Chennai Bench in **S.T. Enterprises Vs Commissioner of Customs, Chennai 2021 (378) ELT 514**, following the decision of the Apex Court in the case of **Crane Betel Nut Powder Works (supra)**, **Satnam Overseas Vs Commissioner 2015 (318) ELT 538 (S.C.)** and **Servo-Med Industries Pvt Ltd Vs Commissioner 2015 (319) ELT 578 (S.C.)** decided the issue of classification of betel nut (areca nut) 'whole' under Tariff Item 08028010 of CTA, 1975, referring to the Chapter Notes, it was observed as :

"14. From above Note 3, it can be seen that even if some stage of drying or rehydrating or treatment is done for preservation/stabilization or maintaining the appearance, as long as the nuts retain the character of dried nuts, they fall under Chapter 8. The Counsel for appellants had placed before us samples of dried whole betel nut (without husks) as well as sample of the imported goods. We were able to see that the imported goods are also whole but more dried.

15.Ld. Counsel for appellants has referred to Chapter Note 2 of Chapter 21 to strongly contend that the goods would fall under CTH 2106 90 30. From the table reproduced earlier, it can be seen that CTH 2106 90 30 takes in the items "betel nut product known as supari". To be more clear what is described therein is 'betel nut product' and not betel nut 'whole' as seen in Chapter 8. Chapter Note 2 of Chapter 21 also speaks about 'betel nut product' and not betel nut 'whole'. As per Chapter Note 2 of Chapter 21 'betel nut

product' means any preparation containing betel nut, but not containing lime, katha and tobacco. It may or may not contain cardamom, copra, or menthol. The appellants do not have a case that their goods contain cardamom, copra or menthol or any additives. Counsel for appellants has made much effort to contend that after boiling though 'whole' the betel nut becomes 'betel nut product'. In our view, since betel nut has retained its character of being whole and it does not contain any other ingredients such as cardamom, copra or menthol, it cannot be said that impugned goods are 'preparations containing betel nut' or 'betel nut product/supari' so as to fall under Tariff Heading 2106 90 30. (Emphasis laid)."

16. The Chennai Bench in **S. T. Enterprises** (supra) rejected the contention of the appellant with reference to the decision of the Apex Court in **Crane Betel Nut Powder Works (supra)** that subsequent to the said judgement, an amendment was introduced in Chapter 21, whereby Supplementary Note 2 to Chapter 21 was introduced and also the product known as 'Supari' is excluded from Chapter 8 and, therefore, the judgement of the Apex Court would not have any bearing as on date on the issue of classification. The Tribunal took the view that even after such amendment the position of law settled by the Apex Court in **Crane Betel Nut (supra)** would still be applicable, inter-alia observing :

".....The amendment relied upon by the appellants only clarified what 'supari' would be and as such would not be of much help in deciding the classification of impugned goods. Moreover , it can be seen that the impugned products in the case of Crane Betel Nut Powder Works (supra) have undergone much more elaborate processes like cutting into different sizes; adding essential /non-essential oils, menthol, sweetening agents etc. Even when the physical appearance undergoes a change, Apex Court held that the processes undertaken do not amount to manufacture....."

17. The decision of the Tribunal in **S.T Enterprises** (supra) has been affirmed by the Apex Court by dismissing the appeal filed by the party, in **Ayush Business Overseas Vs. Commissioner - 2021 (378) ELT A142**.

18. We may now deal with the submissions made by the importer relying on the CBIC Circular No. 163/19/2021 dated 6.10.2021 to say that IGST is payable on the imported goods in terms of section 3 (7) of Customs Tariff Act, 1975. On the face of it, the said Circular provides for, " Applicability of GST on scented sweet Supari and flavoured and coated elaichi " and would, therefore, not be applicable to the issue at hand. Section 3 of CTA provides for levy of additional duty equal to excise duty, sales tax, local taxes and other charges and clause 7 thereof reads as :

"Section 3(7) -- Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding forty per cent. as is leviable under section 5 of the Integrated Goods and Services Tax Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (8) ⁹[or sub-section (8A), as the case may be".

The provisions of section 3(7) of CTA does not support the case of the appellant as put forth by him and hence the applicability of the Circular No.163 /19 /2021 – GST dated 6.10.2021 is not sustainable in the present case.

19. On going through the Alert Circular No. 4 of 2022 dated 25.08.2022 issued by DRI, referred to by the learned Counsel for the appellant, we find that the same has been issued to overcome mis-declaration and mis-classification of areca nuts, which were being imported through several ports under Chapter 21 so as to pay customs duty at lesser rates and to avoid floor price restrictions imposed by DGFT vide notification No. 20/ 2015-2020 dated 25.07.2018 and in that backdrop, the field department was sensitized and asked to exercise due diligence while clearing the import of areca nuts. Referring to the decision of the

Supreme Court in **M/s Ayush Business Overseas Vs. Commissioner of Customs (Supra)**, it was stated that only the "preparations of betel nuts" would fall under Chapter 21 and the goods imported as "boiled areca nut" would merit classification under Chapter 8 of the Customs Tariff. We do not find that the said Circular, in any manner, supports the importer and, therefore, on that basis, no reliance can be placed in favor of the appellant.

20. We now deal with the submission relating to the earlier Bill of Entry dated 3.03.2022, which according to the appellant, has been assessed and duty is paid. We do not agree with the submissions made by the learned Counsel for the appellant and we are fully supported by the decision of the Apex Court in **ITC Ltd – 2019 (368) ELT 216 (SC)**, where it accepted the principle laid down in their earlier decision in **Priya Blue Industries Ltd Vs. Commissioner of Customs (Prev)**, that the order of assessment can be reviewed under Section 28 and/ or modified in an appeal. Here the department has exercised this option by issuing show cause notice under Section 28 of the Customs Act. The relevant provisions of section 28 (4) of the Customs Act as well as the relevant paragraph of the judgement in **I.T.C. Limited** (supra) are quoted below:

"Section 28 (4) -- Where any duty has not been levied or has been short-levied or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,—

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice."

Para 40 of the ITC Ltd. reads as :-

"40. In *Priya Blue Industries Ltd. v. Commissioner of Customs (Preventive)* - [2004 \(172\) E.L.T. 145 \(S.C.\)](#) = (2005) 10 SCC 433, the Court considered unamended provision of Section 27 of the Customs Act and a similar submission was raised which was rejected by this Court observing that so long as the order of assessment stands, the duty would be payable as per that order of assessment. This Court has observed thus :

*"6. We are unable to accept this submission. Just such a contention has been negated by this Court in **Flock (India)** case (2000) 6 SCC 650. Once an order of assessment is passed the duty would be payable as per that order. Unless that order of assessment has been reviewed under Section 28 and/or modified in an appeal, that order stands. So long as the order of assessment stands the duty would be payable as per that order of assessment. A refund claim is not an appeal proceeding. The officer considering a refund claim cannot sit in appeal over an assessment made by a competent officer. The officer considering the refund claim cannot also review an assessment order."*

(Emphasis laid)

The above findings squarely covers the issuance of show cause notice dated 9.12.2022 under section 28(4) read with section 124 of the Customs Act with reference to the bills of entry dated 3.03.2022 and 16.06.2022.

21. Both the sides have referred to various Advance Rulings to support the classification, as claimed by them. We are conscious of the principle of law that the Advance Ruling is binding on the respective parties therein with reference to the product concerned and cannot be treated as a binding precedent for future cases. However, on examining the Advance Ruling relied upon by the Revenue in respect of the same product, i. e., " Flavoured Supari "classified under CTH 0802, we are of the view that it not only relates to identical goods and though it is in respect of a different company, M/s. Globe Impex being a proprietorship company owned by Shri Gagan Uppal and now it is a partnership company i.e., M/s. Globe Impex, however, the fact is that both the companies not only have

the same 'name', M/s Globe Impex, where Shri Gagan Uppal is one of the partners and is responsible for the day-to-day working of the company and is, therefore, fully aware of the classification of the goods in terms of the Advance Ruling sought by him as the Proprietor of the company. The contention of the appellant is limited that the Advance Ruling had been sought by the proprietorship company and is, therefore, not binding on the partnership company, which is a distinct entity but he has nowhere stated as to how the product classified under the Advance Ruling was distinct from the present goods. Hence, in the present facts and circumstances, the classification of Flavoured Supari under CTH 0802, as held in the Advance Ruling, would equally apply in the present case.

CONCLUSION

22. The goods imported by the appellant are neither product of betel nut nor preparation containing betel nut but are only betel nuts in cut pieces and are excluded from Chapter Heading 2106 and the same are classifiable under chapter Heading 0802. Consequently, the benefit of Notification No 96/2008 dated 13.8.2008 of 100% exemption from BCD is not available to the appellant. Similarly, in terms of Notification No.20/2015-2020 dated 25.07.2018, the import of areca nuts at less than the minimum price of Rs.251/- per kg. are prohibited goods. Moreover, in view of the test reports (referred above) the areca nuts imported are unsafe according to Section 3 (1)(zz)(x) of FSS Act, 2006 and as they do not conform to the standards prescribed under Food Safety and Standard Regulations, 2011, the same are liable for absolute confiscation under Section 111(d), 111(m) and 111(o) of the Act. Consequently, the appellant is liable to pay the differential duty of Rs.46,95,133/- alongwith interest.

23. We agree with the Adjudicating Authority that the appellant had attempted to import areca nuts in guise of betel nut products by mis-declaring and mis-classifying under Chapter 21 so as to avail the benefit of 100%

exemption of BCD and thereby evade payment of legitimate customs duty. In view thereof, M/s. Globe Impex and also Shri Gagan Uppal are liable to penalty under Section 112(a)(i) of the Act.

24. We find no reason to interfere with the decision arrived at by the authorities below and the same deserves to be affirmed. Accordingly, the appeals stand dismissed.

[Order pronounced on 09.10.2023]

(Binu Tamta)
Member (Judicial)

(P. V. Subba Rao)
Member (Technical)

Ckp.