CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH - COURT NO. 01

Customs Appeal No.s 86889-86895 of 2014

(Arising out of Order-in-Appeal No. 204 (GR-III)/ 2014 (JNCH)/IMP-185 dated 31.01.2014 passed by Commissioner of Customs, (Appeals))

Kailash Bhagwati Associates Pvt Ltd .....**Appellant**
1st Floor, Vidata Shopping Centre, Opp. Reliance Petrol Pump, Bhestan, Surat, Gujrat-395 023.

VERSUS

Commissioner of Customs, Nhava Sheva .....**Respondent**
Jawaharlal Nehru Custom House, Post Uran District, Raigad-400 707.

Appearance:

None for the Appellant
Shri Jitesh Jain, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86738-86744/2025

Date of Hearing : 27.10.2025
Date of Decision : 27.10.2025

Per : S.K. MOHANTY

None appeared for the appellants, despite issuance of hearing notices by the Registry. On perusal of case records, we find that the matter were adjourned on 20.09.2024, 15.01.2025 and 28.07.2025, with the noting that none present for the appellant. Further, we find that the appellants had not sought for any adjournment on the said dates listed for hearing of the appeals. Thus, it is evident that the appellants are not interested in pursuing their right of appeal provided under the statute. Since sufficient opportunity(ies) has already been granted to the appellant for presenting their case, in terms of the proviso appended to Section 129B(1A) of the Customs Act, 1962, we are not granting any further adjournment and on the basis of available records and with the assistance of learned AR for Revenue, this appeal is being taken up for hearing today for a decision on the merits of the case.

2. The appellants in this case had filed the Bills of Entry for clearance of the goods with description as "Rayon Embroidery Thread Raw White bright". The said Bills of Entry filed during the month from August 2013 to October 2013 were self-assessed in terms of sub-section (1) of Section 17 of the Act of 1962. However, without assigning any reason, the Assessing Officer had enhanced the value and for such purpose, had not complied with the requirements provided under sub-section (4) and sub-section (5) of Section 17 of the Act of 1962. Against the assessed Bills of Entry, in enhancing the declared value, the appellants had preferred appeals before the Commissioner of Customs (Appeals), Mumbai-III, which were disposed of vide order dated 30.01.2014, in upholding the order of assessment and rejecting the appeals filed by the appellants. Feeling aggrieved with the impugned order dated 31.01.2014, appellants have preferred these appeals before the Tribunal.

3. It is an admitted fact on record that the Bills of Entry filed by the appellants were self-assessed under Section 17(1) of the Act of 1962. Insofar as non-acceptance of the self-assessment by the proper officer, discretion has been provided in sub-section (4) that he may re-assess the duty leviable on the imported goods, and if any such re-assessment is done contrary to self-assessment, then for such purpose, as per the requirement of sub-section (5), he shall pass a speaking order within 15 days from the date of re-assessment of the Bills of Entry. On perusal of the case records, we find that for enhancing the declared value, the Assessing Officer had not complied with the requirements of sub-section (4) read with sub-section (5) of Section 17 of the Act of 1962. Further, the appellants while paying the duty as re-assessed by the proper officer, had also issued a protest letter, stating that the value declared by them is correct and appropriate. Thus, under such circumstances, we are of the considered

view that the assessing/proper officer should pass a speaking order in support of the re-assessment done on the Bills of Entry.

4. In view of the foregoing discussions, the impugned order is set aside and the matter is remanded back to the assessing/proper officer for passing of a speaking order in terms of sub-section (5) of Section 17 *ibid*, clearly mentioning the reason for re-assessment of the duty in the Bills of Entry. Therefore, the appeals are allowed by way of remand to the original authority only for the limited purpose of complying with the requirements of sub-section (4) together with sub-section (5) of the Act of 1962.

5. In the result, the appeals are allowed by way of remand.

(Dictated and pronounced in the open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

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