

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 89759 & 89760 of 2014

(Arising out of Order-in-Appeal No.1319(Appr. Gr.7-H)/2014/JNCH/EXP-48 dated 14.03.2014 passed by the Commissioner of Customs (Appeals), Mumbai-II)

M/s K.N. International

.... Appellant

D-103, First Floor, Jai Bhagwan,
Survey No. 25/5/3, Village - Purna,
Bhiwandi, Thane - 421 302

Versus

Commissioner of Customs (Export), Mumbai-II

.... Respondent

Jawaharlal Nehru Custom House, Nhava Shevba,
Taluka - Uran, Raigad, Maharashtra - 400 707

WITH

Customs Appeal No. 89761 & 89762 of 2014

(Arising out of Order-in-Appeal No. 511(Gr.VII-H)/2014/JNCH/EXP-33 dated 21.02.2014 passed by the Commissioner of Customs (Appeals), Mumbai-II)

M/s K.N. International

.... Appellant

D-103, First Floor, Jai Bhagwan,
Survey No. 25/5/3, Village - Purna,
Bhiwandi, Thane - 421 302

Versus

Commissioner of Customs (Export), Mumbai-II

.... Respondent

Jawaharlal Nehru Custom House, Nhava Shevba,
Taluka - Uran, Raigad, Maharashtra - 400 707

APPEARANCE:

None for the Appellant

Shri Jitesh Kumar 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/87021-87024/2025

Date of Hearing: 19.11.2025

Date of Decision: 19.11.2025

PER: S.K. MOHANTY

None appeared for the appellants, despite issuance of hearing notices by the Registry on different dates viz., 12.09.2024, 19.12.2024, 11.04.2025, 28.07.2025, 29.10.2025 and today i.e. on 19.11.2025. Non-appearance of the appellants themselves or through their representative on such scheduled dates fixed for hearing shows that they are not interested in pursuing their rights of appeal provided under the Customs statute. Thus, without granting any further adjournments, the appeals are being taken up for hearing and disposal today, with the assistance of the learned AR appearing for the Revenue.

2. Loading of additional value in the declared value by the appellants as per the Bills of Entry is the subject matter of the present dispute. The Bills of Entry filed by the appellants were self-assessed under sub-section (1) of Section 17 of the Customs Act, 1962 and for enhancing the declared value, no speaking order was passed by the original authority under sub-section (5) of Section 17 *ibid*. The appeals before the learned Commissioner (Appeals) was also disposed of, holding that in respect of Bill of Entry No. 4587072 dated 08.02.2014, the appellants had submitted the protest letter before payment of duty and thus, the said Bill of Entry alone can be considered for passing of the re-assessment order and since no protest letters were filed in respect of the remaining three Bills of Entry, he has rejected the appeals filed by the appellants.

3. It is an admitted fact on record that the Bills of Entry were self-assessed by the importer-appellants and the value declared therein was enhanced by the proper officer, without complying with the requirements provided under sub-section (4) read with sub-section (5) of Section 17 *ibid*. Insofar as sub-section (5) of Section 17 *ibid* is concerned, the proper officer is under the statutory obligation to pass a speaking order on the re-assessment made by him, unless the importer confirms his acceptance of the re-assessment in writing.

4. On perusal of the case records, we find that the appellants, at no point of time, had written any letter to the Department, accepting the re-assessment done by the original authority. Therefore, the observations of the learned Commissioner (Appeals) that he will only consider the re-assessment in respect of one Bill of Entry, where protest letter was lodged, and the other Bills of Entry cannot be considered for re-assessment, in

absence of the protest letter, in our considered view, is not the proper interpretation of the statutory provisions. Since the declared value was enhanced by the proper officer, without complying with the requirements of Section 17 of the Act of 1962, we are of the view that the matter should go back to the original authority (proper officer) for complying with the requirement of sub-section (4) read with sub-section (5) of Section 17 *ibid* within the stipulated time provided under the statute.

5. Therefore, the impugned orders are set aside and the appeals are allowed by way of remand to the original authority for passing of the speaking orders under sub-section (4) read with sub-section (5) of Section 17 *ibid*, preferably within a period of 15 days from the date of receipt of this order.

6. The appeals are disposed of in the above terms.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)