CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 87546 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

With

Customs Appeal No. 87547 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87548 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87549 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87550 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87551 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87552 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**

Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87553 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87554 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87555 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87556 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87557 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87558 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87559 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87560 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. .... Appellant
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87561 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. .... Appellant
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87562 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. .... Appellant
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87563 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87564 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87565 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87566 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**

Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87567 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87568 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87569 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87570 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87571 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87572 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87573 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87574 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. .... Appellant
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87575 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. .... Appellant
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87576 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. .... Appellant
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87577 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87578 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87579 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87580 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87581 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. .... Appellant
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87582 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. .... Appellant
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87583 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. .... Appellant
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, ... Respondent
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87584 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87585 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

And

Customs Appeal No. 87586 of 2022

(Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-APP-845-847/2022-23 dated 17.08.2022 passed by the Commissioner of Customs (Appeals), Mumbai Zone-III)

Ingram Micro India P. Ltd. **.... Appellant**
5th Floor, Building A, Empire Plaza, LBS Road,
Chanan Nagar, Vikhroli (West)- 400 083.

Versus

Commissioner of Customs, **.... Respondent**
Mumbai (Air Cargo Import)
Air Cargo Complex, Sahar,
Andheri (East), Mumbai- 400 099.

Appearance:

Shri Akhilesh Kangsia a/w Ms Apoorva Parihar, Advocates for the Appellants

Shri Jitesh Kumar Jain, Authorized Representative for the Respondents

CORAM:

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

FINAL ORDER NO. A/85447-85487/2026

Date of Hearing: 20.03.2026
Date of Decision: 20.03.2026

Per: S.K. MOHANTY

Heard both sides and examined the case records.

2. Feeling aggrieved with the impugned order dated 17.08.2022 passed by the learned Commissioner of Customs (Appeals), Mumbai-III, the appellants have preferred these appeals before the Tribunal. On careful reading of the case records, we find that the following issues arise for consideration by the Tribunal:

(i) Whether the impugned goods in question i.e. "Cisco Catalyst 3850 Series Ethernet Switches" are eligible for the benefit of concessional rate of Basic Customs Duty (BCD) in terms of Sr. No.20 of Notification No. 57/2017-Cus., dated 30.06.2017; and

(ii) whether 41 numbers of appeals filed by the appellants against disposal of 3 appeals by the Commissioner (Appeals) are maintainable before the Tribunal, in terms of sub-section (1) of Section 129 A of the Customs Act, 1962.

3. Briefly stated, the facts of the case are that the appellants had imported "Cisco-Catalyst 3850 series Ethernet Switches" and classified the said goods under Customs Tariff Item (CTI) 8517 6290. The appellants had claimed the benefit of concessional rate of BCD @ 10%, in terms of the Notification dated 30.06.2017 (supra). However, the department had denied the benefit claimed by the appellants, holding that the basic rate of duty @ 20% should be applicable in respect of the imported goods. In support of denial of the benefit of concessional rate of duty provided under notification dated 30.06.2017, the learned Commissioner (Appeals) has relied upon the earlier Order-in-Appeal No. Mum-Custm-AMP-APP-1739 to 1754/2020-21 dated 28.02.2021 passed by his predecessor. The appellants had assailed the impugned order on the ground that the order dated 28.02.2021, referred to in the impugned order dated 17.08.2022, had already been set aside by the Tribunal, vide Final Order No. A/86011-86081/2024 dated 30.09.2024, in *Cisco Commerce India Pvt. Ltd. Vs. Commissioner of Customs (Air Cargo Import), Mumbai*, reported in 2024 (9) TMI 1838 – CESTAT Mumbai. Further, the appellants have also contended that on appeal against the order dated

30.09.2024 of the Tribunal, the Hon'ble Bombay High Court vide order dated 28.01.2026 has dismissed the appeal filed by Revenue. Thus, it was contended that the issue arising out of the present dispute is no more open for any debate, with regard to entitlement to the benefit of concessional rate of duty provided under the notification dated 30.06.2017.

4. We find that the benefit of the concessional rate of BCD in respect of the identical goods was the subject matter of dispute before the Tribunal in the case of *Cisco Commerce India Pvt. Ltd.* (supra). The Tribunal had set aside the Order-in-Appeal dated 28.02.2021, holding that the benefit of concessional rate of duty as per the notification dated 30.06.2017 should be available to the appellants. The order dated 30.09.2024 passed by the Tribunal was also upheld by the Hon'ble Bombay High Court, reported in 2026 (2) TMI 137-Bombay High Court. Since, the earlier order dated 28.02.2021 was referred to in the impugned order for rejecting the present appeals filed by the appellants, and that such order being non-existent in view of the Final Order dated 30.09.2024 passed by the Tribunal, we do not find any merits in the stand taken by the learned Commissioner (Appeals), in rejecting the present appeals filed by the appellants. Further, we also find that in the case of the appellants themselves, for the earlier period, this Bench of the Tribunal vide order dated 23.01.2025 had set aside the adjudication order and allowed the appeal in favour of the appellants, holding that the concessional rate of duty provided under notification dated 30.06.2017 should be available to the imported goods in question. Since the issue arising out of the present dispute, with regard to availment of the benefit of concessional rate of duty on the subject goods is no more open for any debate, in view of the orders referred (supra), we are of the considered opinion that the impugned order, denying the benefits of concessional rate of duty to the appellants cannot stand for judicial scrutiny. Therefore, the appeals being Nos. C/87546/2022, C/87558/2022 and C/87568/2022 filed by the appellants are allowed by setting aside the impugned order dated 17.08.2022 passed by the learned Commissioner (Appeals).

5.1 On perusal of the case records, we find that the learned Commissioner (Appeals) has passed the impugned order dated 17.08.2022, in disposing of three individually assessed Bills of Entry (B/Es) filed by the appellants. However, the appellants have filed forty-one (41) numbers of appeals before the Tribunal, against the said impugned order dated 17.08.2022. During the course of hearing of appeals on 17.03.2026, learned Advocate appearing for the appellants was directed to submit the acknowledged copy of the appeal memorandum(s), in support of proof of filing of those appeals [remaining thirty-eight (38) in numbers] before the office of the Commissioner (Appeals). When the matter was called out today for ascertaining the fact regarding the numbers of appeals filed before the first appellate authority, he has not submitted any documents to substantiate such claim that in respect of the remaining thirty-eight (38) numbers of assessed B/Es, the appellants had in fact filed the appeals before the Commissioner (Appeals). It is an admitted fact on record that against the B/Es Nos. 6094046 dated 16.12.2019, 8879342 dated 19.09.2020 and 9042360 dated 03.10.2020, the appellants had preferred appeals before the Commissioner (Appeals), which were disposed of vide the common impugned order dated 17.08.2022. There is no whisper in the impugned order in context with filing of any other appeals against those 38 nos. of assessed B/Es before the first appellate authority, as required under the statute. Insofar as filing of appeal before the Appellate Tribunal is concerned, sub-section (1) of Section 129A of the Customs Act, 1962 provides the details of orders of the lower authorities, which can be appealed against before the Tribunal. In clause (b) of the said sub-section (1) *ibid*, it has been provided that an order passed by the Commissioner (Appeals) under Section 128A *ibid* can be appealed against before the Tribunal. Since the Commissioner (Appeals) in the present case, has passed the impugned order in disposing of only 3 numbers of assessed Bills of Entry, the remaining appeals (38 in numbers), as claimed by the appellants of having been filed before the office of the Commissioner (Appeals), cannot be entertained by the Tribunal, inasmuch as, the impugned order has not considered any such appeal(s) being filed by the appellants and that the appellants failed to prove any documentary evidence to show that in fact, they had filed the appeals before the Commissioner (Appeals) with regard to those 38 assessed B/Es. In view of the fact that no orders were passed by the learned Commissioner (Appeals) under Section 128A *ibid* in disposing of 38 assessed B/Es, we are of the considered view that the 38 appeals filed by the appellants before the Tribunal (other than Appeal Nos. C/87546/2022, C/87558/2022 and C/87568/2022) are not maintainable for a decision on merits.

5.2 Section 128 *ibid* providing for filing of appeal before the Commissioner (Appeals) has categorically stated that any 'decision' or 'order' passed by the officer of customs, lower in rank than a Principal Commissioner or Commissioner of Customs, may be appealed against before him. It is not the case in hand that any officer of customs had passed any order or conveyed any decision, pursuant to which the duty amount was paid by the appellants under protest, as asserted by the learned Advocate. Thus, under such circumstances, it cannot be said that payment of duty amount under protest should be treated as a 'decision' taken or 'order' passed by the competent authority under the statute. Further, nothing comes out from the case records to prove that any appeal against those 38 cases/BEs were filed by the appellants before the Commissioner (Appeals). Therefore, we do not find any substance in the submissions made by the learned Advocate that in respect of those assessed B/Es, they had paid the duty under protest and thus, such protest payment of duty should be considered as a challenge to the assessment, especially when no appeals were filed by them in challenging the assessed B/Es before the first appellate authority i.e., the Commissioner (Appeals).

6. To sum up, the appeals filed by the appellants are disposed of in the following manner:

(i) the impugned order passed in respect of three (3) appeals being Nos. C/87546/ 2022, C/87558/2022 and C/87568/2022 is set aside and the appeals are allowed in favour of the appellants.

(ii) the remaining appeals (38 in numbers) are not maintainable on the ground that no appeals were preferred against the assessed B/Es before the Commissioner (Appeals) and accordingly, the same are dismissed.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM