

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH- COURT NO. I

CUSTOMS APPEAL NO. 52752 OF 2019

[Arising out of Order-in-Original No. 07/2019/MKS/Pr.Commr./ICD-Import/TKD dated 30.05.2019 passed by the Principal Commissioner of Customs, New Delhi]

M/s Goldstar Glasswares Pvt. Ltd.

C-9, Phase-II, Noida (U.P.)

....Appellant

versus

Principal Commissioner of Customs,

ICD, TKD, New Delhi-110020

....Respondent

WITH

CUSTOMS APPEAL NO. 52751 OF 2019

[Arising out of Order-in-Original No. 07/2019/MKS/Pr.Commr./ICD-Import/TKD dated 30.05.2019 passed by the Principal Commissioner of Customs, New Delhi]

Shri Arjinder Singh Gulati,

Director of Goldstar Glasswares Pvt. Ltd.,

C-187, Greater Kailash, Part-I,

New Delhi-110048

....Appellant

versus

Principal Commissioner of Customs,

ICD, TKD, New Delhi-110020

....Respondent

APPEARANCE:

Dr. G.K. Sarkar and Shri Prashant Shrivastava, Advocates for the Appellant

Shri Manish Kumar Shukla, Authorised Representative for the Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing: 30.01.2025

Date of Decision: 23.06.2025

FINAL ORDER NO's. 50910-50911/2025

JUSTICE DILIP GUPTA:

Customs Appeal No. 52752 of 2019 has been filed by M/s.

Goldstar Glasswares Pvt. Ltd.¹ to assail that part of the order dated

1. the appellant

30.05.2019 passed by the Principal Commissioner of Customs, ICD, TKD, New Delhi² that rejects the assessable value of goods declared by the appellant under rule 12 of the Customs Valuation (Determination of the Value of Imported Goods) Rules 2007³ and re-determines the same under rule 5 of the Valuation Rules read with section 14 of the Customs Act, 1962⁴. The order also confiscates the seized 9900 kgs of Melamine valued at Rs. 7,16,873/- under rule 111(m) of the Customs Act with an option of payment of redemption fine in lieu of confiscation. The order also holds that the goods of which assessable value has been re-determined are also liable to confiscation but as the goods are not available for confiscation, redemption fine is not required to be imposed. The order also confirms recovery of anti-dumping duty from the appellant under section 28(4) of the Customs Act and also imposes penalty upon the appellant under sections 114A and 112(a) and (b) of the Customs Act.

2. **Customs Appeal No. 52751 of 2019** has been filed by Arijinder Singh Gulati, Director of the appellant to assail that part of the order passed by the Principal Commissioner that imposes penalty upon him under sections 114AA and 112(a) and (b) of the Customs Act.

3. The appellant is a private limited company with Arjinder Singh Gulati and Nirmal Paul Gulati as Directors of the Company. The appellant started the unit in 1988 and manufactured Opel Glassware but the unit was subsequently closed. Thereafter, the appellant started manufacturing melamine table wares (crookery) by using food grade melamine, which is manufactured through high pressure process.

2. the Principal Commissioner
3. the Valuation Rules
4. the Customs Act

Initially, the appellant procured majority of melamine from Gujarat State Fertilizer and Chemicals Ltd but later the appellant imported food grade melamine from overseas suppliers in China.

4. Anti-dumping duty imposed on the import of melamine from China by Notification dated 16.11.2004 was extended till 01.10.2009 by Notification dated 15.01.2009 and it was further extended till 01.04.2010 by Notification dated 01.10.2009. The designated authority, by Notification dated 21.11.2008, initiated review of anti-dumping duty imposed in relation to melamine by a Notification and anti-dumping duty on import of melamine from China was thereafter extended till 01.04.2010. It was further imposed by Notification dated 19.02.2010 for a period of five years. This Notification provides that anti-dumping duty would be equal to the difference between the landed value and USD 1681.49 per MT. The reason to impose anti-dumping duty was to curtail the import of melamine at a price lower than the domestic market price. However, in terms of the Notification, there would be no levy of anti-dumping duty if the landed value was more than the value stipulated in the Notification.

5. The department believing that the appellant imported melamine by resorting to overvaluation of the price to avoid anti-dumping duty, conducted searches at the residential and factory premises of the appellant on 03.09.2015. 396 bags of melamine imported through a Bill of Entry dated 29.05.2015 weighing 9900 kgs were found. The unit FOB price was declared by the appellant as USD 1475 per MT. The goods were detained and subsequently seized. The declared FOB price by the appellant would have a landed value of more than USD 1681.49 per MT.

6. Statements of Arjinder Singh Gulati, Director of the appellant, were recorded on 08.09.2015 and 23.10.2015. The appellant submitted a draft of Rs. 19.25 lakh towards alleged anti-dumping duty and submitted a letter dated 12.11.2015 mentioning that the amount was paid towards any duty found to be payable. The appellant made a formal request for provisional release of goods by a letter dated 13.01.2016. Subsequently, the seized goods were provisionally released on execution of Bank Guarantee of Rs. 89,925/- and Bond of Rs. 7,16,873/-.

7. A show cause notice dated 27.03.2018 was issued to the appellant after two and half years from the recording of the statement of the Director on 23.10.2015 raising demand of anti-dumping duty under section 28 of the Customs Act with interest and penalty for the period from 25.04.2013 to 29.05.2015 alleging suppression of facts on the part of the appellant.

8. The main contention advanced by Dr. G.K. Sarkar learned counsel for the appellant assisted by Shri Prashant Shrivastava is that the extended period of limitation contemplated under section 28(4) of the Customs Act could not have been invoked in the facts and circumstances of the case.

9. This contention, therefore, needs to be first examined because the entire demand would have to be set aside if it is found to be correct. For this purpose, the relevant portion of the show cause notice issued to the appellant, the reply filed by the appellant and the manner in which it has been dealt with by the Principal Commissioner would require be consideration.

10. Paragraph 18 of the show cause notice mentions that a higher value was deliberately declared by the appellant with an intent to evade anti-dumping duty and to circumvent and violate the provisions of the Custom Act. The relevant portion of the show cause notice is reproduced below:

"18. In view of the above it appears that the higher values were deliberately declared in import of Melamine by Shri Arjinder Singh Gulati through his firm M/s Goldstar Glasswares Pvt. Ltd. with intent to evade Anti Dumping Duty and to circumvent and violate the provisions of the Customs Act, 1962 and the Customs Tariff Act, 1975. This suppression of actual value of the goods imported in the name of M/s Goldstar Glasswares Pvt. Ltd. by Shri Arjinder Singh Gulati resulted in the evasion of Anti-Dumping Duty of Rs.55,81,850/-, Rs. 7,80,312/- and Rs. 71,269/- in respect to the goods cleared through ICD, Tughlakabad, ICD, Dadri and ICD Patparganj, respectively.

19. Further, due to the mis-declaration of value resorted to by Shri Arjinder Singh Gulati in import of melamine (dumped goods) in terms of the Customs Tariff Act, 1975 through his firm, he appears to have willfully evaded Anti-Dumping duty amounting to Rs. 55,81,850/-, Rs. 7,80,312/- and Rs. 71,269/- on their imports. Consequently, the duty so evaded by resorting to deliberate mis-declaration/suppression of value is recoverable from them under Section 28 of the Customs Act, 1962 read with Section 28AA of the Customs Act, 1962 and Section 9A of the Customs Tariff Act, 1975. Further, due to the mis-declaration of value resorted by him, M/s Goldstar Glasswares Pvt. Ltd. appears to have rendered the said imported goods liable for confiscation in terms of Sections 111(m) of the Customs Act, 1962 and for the acts of omission and commission has been rendered liable for penal action in terms of the provisions of Sections Section 112 & 114A of the Customs Act, 1962.

20. **It appears from the above that Shri Arjinder Singh Gulati, Director of M/s Goldstar Glasswares Pvt. Ltd. had indulged in evasion of Anti- Dumping Duty** by way of mis declaring the value of the imports of melamine in his firm. The above acts appear to have been committed by him through the said company with the intention to evade Anti-Dumping Duty and violating the provisions of the Customs Tariff Act, 1975. **As such, for his acts of omission and commission rendering the goods liable to confiscation as above, and for making incorrect declaration of value in import clearance of impugned goods, he appears to have rendered himself liable for penal action in terms of the provisions of Section 112 & 114AA of the Customs Act, 1962 respectively."**

(emphasis supplied)

11. The appellant filed a reply to the show cause notice and submitted that the extended period of limitation contemplated under section 28(4) of the Customs Act could not have been resorted to. The appellant also submitted that the allegation of overvaluation was based on assumptions and presumptions. The relevant portion of the reply is reproduced below:

"The Noticee submits that vide Show Cause Notice dated 27.03.2018, department has raised demand in respect of import consignments cleared during the period 2013 to 2015. Therefore, the demand is beyond the prescribed period of one year and hence, time barred. **The Noticee further submits that to justify demand department has invoked the provisions of Section 28(4) of the Customs Act, 1962 alleging misdeclaration by way of over valuation of the subject goods. However, the said allegations is not backed by any concrete evidence. Department has completely ignored the fact that the Notice declared full particulars of the subject goods on the basis of import documents sent by the overseas suppliers and various officers of**

customs at different ports and during different period of times minutely examined the documents as well as the subject goods and did not find anything wrong or suspicious. The Noticee also submits that various Appellate authorities through a catena of decisions, have held that the proviso to Section 28 of the Act finds application only when specific and explicit averments challenging the fides of the conduct of the assessee are made in the show cause notice. In such cases burden of proof is on the department. However, in this case there is no such evidence adduced by DRI. The Noticee submits that the subject goods were not meant for any trading and were to be used for manufacturing of Melamine ware in its factory only. **The Noticee also submits that the allegation of overvaluation by the department is based on assumptions and presumptions only. DRI started its investigation in 2015 and issued the impugned Show Cause Notice in 2018. During this period DRI could not produce any evidence against the Notice which could even remotely suggest that there is any kind of mis-declaration or suppression by the Noticee. Therefore, there is no case of invoking the provisions of Section 28(4) against the Noticee and demand is time barred."**

(emphasis supplied)

12. The Principal Commissioner did not accept the contention raised by the appellant in the reply to the show cause notice that the extended period of limitation could not have been resorted to and the relevant portion of the order is reproduced below:

"34. So far as the issue No. (ii) above i.e. whether the above demand of Anti-Dumping Duty is recoverable from Noticee No. 1 under the extended period of limitation of 5 years or not, is concerned, **it is clear that the values declared by Noticee No. 1 have not been found to be correct and acceptable and therefore the correct values have been suppressed by the Noticee No. 1 and there has**

been clear misstatement to this extent. The motive to declare higher import prices of melamine is obviously for the purpose of evading the payment of Anti-Dumping Duty. Thus, I find that this is a case of evasion of anti-dumping duty on imported melamine by Noticee No. 1 by reason of mis-statement and suppression of facts and hence the extended period of limitation has rightly been invoked in the show cause notice for recovery of the above said demand amount of anti-dumping duty. Therefore, I hold that the anti-dumping duty of Rs. 64,33,431/- (Rs. 55,81,850/- + Rs. 7,80,312/- + Rs. 72,269/-) as raised in the show cause notice and not-paid by the Noticee No. 1 by resorting to suppression of facts and mis-statement, is recoverable from them under the provisions of Section 28(4) of the Customs Act, 1962 alongwith the interest as applicable under Section 28AA of the Act *ibid.*”

(emphasis supplied)

13. Learned counsel for the appellant made the following submissions in connection with the invocation of the extended period of limitation under section 28(4) of the Customs Act:

- (i)** It is evident from the Bills of Entry that the goods that were imported by the appellant had been examined by the officers of customs and, thereafter, out of charge was given. The names of the officers who examined the goods and allowed clearance are also mentioned in the Bills of Entry with signature and stamp of the Customs Officers;
- (ii)** The Bills of Entry were filed by the appellant in accordance with the procedure prescribed and they contain all the details of the goods declared by the appellant. There is no allegation that the appellant made any mis-declaration with respect to the description, classification, quality or quantity. In fact,

the appellant even mentioned the Notification in the Bills of Entry under which anti-dumping duty was leviable if the goods were imported at a price lower than stipulated in the Notification. It is, therefore, evident that allegation of suppression cannot be levied against the appellant, and hence the extended period of limitation could not have been invoked;

- (iii)** The demand that has been raised in the show cause notice dated 27.03.2018 is for the period from 25.04.2013 to 29.05.2015. The normal period for issuance of a notice under section 28(1) of the Customs Act was one year of the relevant time. Thus, the entire demand is for the extended period of limitation and since, in the facts and circumstance of the case, the extended period of limitation could not have been invoked, the entire demand deserves to be set aside for this reason alone;
- (iv)** A search was conducted at the premises of the appellant on 03.09.2015 when all the documents and the goods were examined. Thus, at least on this date the department was aware of all the facts, but still the show cause notice was issued after a period of almost two years and six months on 27.03.2018;
- (v)** The Statements of the Director of the appellant were also recorded on 08.09.2015 and 23.10.2015 and after that no enquiry was done, but still the show cause notice was issued on 27.03.2018. The extended period of limitation, therefore, could not have been invoked in the facts and circumstance of the case; and

(vi) The Principal Commissioner, therefore, committed an error in holding that the extended period of limitation contemplated under section 28(4) of the Customs Act was correctly invoked.

14. Shri Manish Kumar Shukla, learned authorised representative appearing for the department, however, submitted that the extended period of limitation was correctly invoked as the appellant had concealed material facts from the department with an intent to evade payment of customs duty. The Principal Commissioner, therefore, committed no illegality in directing for recovery of duty under section 28(4) of the Customs Act.

15. The submissions advanced by the learned counsel for the appellant and the learned authorized representative appearing for the department have been considered.

16. The contention of the learned counsel for the appellant is that the extended period of limitation contemplated under section 28(4) of the Customs Act could not have been invoked in the facts and circumstances of the case.

17. It would, therefore, be appropriate to reproduce sub-sections (1) and (4) of section 28 of the Customs Act and they are as follows:

"28. Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded

(1) Where any duty has not been levied or not paid or short-levied or short-paid or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any willful mis-statement or suppression of facts,-

- (a) the proper officer shall, within one year from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or paid or which has been 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;

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid 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 not paid 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."

18. It has to be remembered that mere suppression of facts is not enough. There has to be a deliberate attempt to evade payment of customs duty. The show cause notice must specifically deal with this aspect and the adjudicating authority is also obliged to examine this aspect in the light of the facts stated by the assessee in reply to the show cause notice.

19. The relevant facts would, therefore, have to be examined for considering whether the provisions of section 28(4) of the Customs Act

dealing with the invocation of the extended period of limitation could have been invoked.

20. In the present case, as noticed above, the show cause notice was issued on 27.03.2018 covering the period from 20.04.2013 to 25.09.2015.

21. The Bills of Entry filed during this period by the appellant, copies of which have been enclosed by the appellant in a separate paper book from page numbers 25 to 50, clearly demonstrate that the goods imported by the appellant had been examined by the officers of the customs and, thereafter, out of charge was given. In fact, the names of the concerned officers who examined and allowed clearance are also mentioned in the Bills of Entry with signature and stamp of the Customs Officer. The appellant had even mentioned the Notification in the Bills of Entry under which anti-dumping duty was leviable if the goods were imported at prices lower than that stipulated in the Notification.

22. It cannot, therefore, be urged that any fact relevant to the dispute had been suppressed by the appellant. What is also important to notice is that the premises of the appellant were searched on 03.09.2015. All the records would have been examined by the department and, therefore, also the department became aware of the facts at least on 03.09.2015. This apart, the statements of the Director of the appellant were also recorded on 08.04.2015 and 23.10.2015. All the facts must also have come to the notice of the department. There is no averment that any additional relevant fact came to the notice of the department after the search was conducted or after the statements were recorded. The show cause notice also does not mention that any enquiry was conducted by the department after 23.10.2015 and before 27.03.2018

when the show cause notice was issued. There is no explanation offered by the department as to why the department waited for about two years and six months to issue the show cause notice. It does not, therefore, lie in the mouth of the department to contend that even though the show cause notice was issued to the appellant after the expiry of the normal period of one year, but still recourse to the extended period of limitation contemplated under section 28(4) of the Customs Act could be taken.

23. The show cause notice that was issued to the appellant merely mentions that the appellant deliberately declared higher values while importing Melamine with intent to evade anti-dumping duty and, therefore, because of this mis-declaration the appellant willfully evaded payment of anti-dumping duty.

24. The appellant in the reply filed to the show cause notice pointed out that it had provided complete particulars of the goods in the Bills of Entry and various officers of the customs at different ports and during different period of times after minutely examining the documents as well as the goods granted clearance of the goods. It was, therefore, contended by the appellant in the reply that the extended period of limitation could not have been invoked.

25. The Principal Commissioner, instead of examining the reply submitted by the appellant, proceeded to hold that the that the extended period of limitation was correctly invoked for the reason that the value declared by the appellant has not been found to be correct and acceptable and, therefore, the appellant suppressed facts with a clear motive of evading payment of anti-dumping duty.

26. This finding recorded by the Principal Commissioner completely ignores the defence taken by the appellant. The appellant had clearly pointed out that nothing had been concealed in the Bills of Entry and after minute examination of the details mentioned in the Bills of Entry and also the examination of goods, the officers of the customs had cleared the goods. In fact the Notification under which anti-dumping duty was leviable was also mentioned by the appellant.

27. Merely because the value declared by the appellant has not been found to be correct, it cannot be said that the appellant had suppressed material facts from the department.

28. In this connection, it may be pertinent to refer to the decision of the Supreme Court in **Commissioner of C. Ex. & Customs vs. Reliance Industries Ltd.**⁵. The Supreme Court held that if an assessee bonafide believes that it was correctly discharging duty, then merely because the belief is ultimately found to be wrong by a judgment would not render such a belief of the assessee to be malafide. If a dispute relates to interpretation of legal provisions, it would be totally unjustified to invoke the extended period of limitation. The Supreme Court further held that in any scheme of self-assessment, it is the responsibility of the assessee to determine the liability correctly and this determination is required to be made on the basis of his own judgment and in a bonafide manner. The relevant portion of the judgment is reproduced below:

"23. We are in full agreement with the finding of the Tribunal that during the period in dispute it was holding a bona fide belief that it was correctly discharging its duty liability. The mere fact that the belief was ultimately found to be

5. 2023 (385) E.L.T. 481 (S.C.)

wrong by the judgment of this Court does not render such belief of the assessee a mala fide belief particularly when such a belief was emanating from the view taken by a Division Bench of Tribunal. We note that the issue of valuation involved in this particular matter is indeed one where two plausible views could co-exist. In such cases of disputes of interpretation of legal provisions, it would be totally unjustified to invoke the extended period of limitation by considering the assessee's view to be lacking bona fides. In any scheme of self-assessment it becomes the responsibility of the assessee to determine his liability of duty correctly. This determination is required to be made on the basis of his own judgment and in a bona fide manner.

24. **The extent of disclosure that an assessee makes is also linked to his belief as to the requirements of law.** xxxxxxxxxxxx. On the question of disclosure of facts, as we have already noticed above the assessee had disclosed to the department its pricing policy by giving separate letters. It is also not disputed that the returns which were required to be filed were indeed filed. In these returns, as we noticed earlier there was no separate column for disclosing details of the deemed export clearances. Separate disclosures were required to be made only for exports under bond and not for deemed exports, which are a class of domestic clearances, entitled to certain benefits available otherwise on exports. **There was therefore nothing wrong with the assessee's action of including the value of deemed exports within the value of domestic clearances."**

(emphasis supplied)

29. This issue was also examined at length by a Division Bench of the Tribunal in **M/s G.D. Goenka Private Limited vs. The Commissioner of Central Goods and Service Tax, Delhi South**⁶. After referring to the provisions of section 73 of the Finance Act, the Bench observed:

6. **Service Tax Appeal No. 51787 of 2022 dated 21.08.2023**

"13. There is no other ground on which the extended period of limitation can be invoked. Evidently, fraud, collusion, wilful misstatement and violation of Act or Rules with an intent all have the mens rea built into them and without the mens rea, they cannot be invoked. **Suppression of facts has also been held through a series of judicial pronouncements to mean not mere omission but an act of suppression with an intent. In other words, without an intent being established, extended period of limitation cannot be invoked.**

14. In this appeal, the case of the Revenue is that the appellant had wilfully and deliberately suppressed the fact that it had availed ineligible CENVAT credit on input services. The position of the appellant was at the time of self-assessment and, during the adjudication proceedings and is before us that it is entitled to the CENVAT credit. **Thus, we find that it is a case of difference of opinion between the appellant and the Revenue. The appellant held a different view about the eligibility of CENVAT credit than the Revenue. Naturally, the appellant self-assessed duty and paid service tax as per its view. Such a self-assessment, cannot, by any stretch of imagination, be termed deliberate and wilful suppression of facts."**

(emphasis supplied)

30. It cannot, therefore, be alleged that the appellant had suppressed the value of the goods, much less suppressed it with an intention to evade payment of customs duty.

31. The inevitable conclusion, therefore, that follows from the above discussion is that the extended period of limitation contemplated under section 28(4) of the Customs Act was incorrectly invoked.

32. The reason for imposing penalty upon the appellant has been stated by the Principal Commissioner in paragraph 19 of the order and it is reproduced below:

"19. Further, due to the mis-declaration of value resorted to by Shri Arjinder Singh Gulati in import of melamine (dumped goods) in terms of the Customs Tariff Act, 1975 through his firm, he appears to have willfully evaded Anti-Dumping duty amounting to Rs. 55,81,850/-, Rs. 7,80,312/-and Rs. 71,269/- on their imports. Consequently, the duty so evaded by resorting to deliberate mis-declaration/suppression of value is recoverable from them under Section 28 of the Customs Act, 1962 read with Section 28AA of the Customs Act, 1962 and Section 9A of the Customs Tariff Act, 1975. Further, due to the mis-declaration of value resorted by him, M/s Goldstar Glasswares Pvt. Ltd. appears to have rendered the said imported goods liable for confiscation in terms of Sections 111(m) of the Customs Act, 1962 and for the acts of omission and commission has been rendered liable for penal action in terms of the provisions of Sections Section 112 &114A of the Customs Act, 1962."

33. As there has been no mis-declaration of the value of goods by the appellant, penalty under section 114A and section 112 (a) and (b) of the Customs Act could not have been imposed on the appellant.

34. Penalty has also been imposed upon Arijinder Singh Gulati, Director of the appellant. Paragraph 20 of the order is reproduced below:

"20. It appears from the above that Shri Arjinder Singh Gulati, Director of M/s Goldstar Glasswares Pvt. Ltd. had indulged in evasion of Anti- Dumping Duty by way of mis-declaring the value of the imports of melamine in his firm. The above acts appear to have been committed by him through the said company with the intention to evade Anti-Dumping Duty and violating the provisions of the Customs Tariff Act, 1975. As such, for his acts of omission and commission rendering the

goods liable to confiscation as above, and for making incorrect declaration of value in import clearance of impugned goods, he appears to have rendered himself liable for penal action in terms of the provisions of Section 112 & 114AA of the Customs Act, 1962 respectively.”

35. Penalty has been imposed upon Arjinder Singh Gulati for making incorrect declaration of value of the goods in import clearance. As noted above, the declaration of the value of goods was a bonafide declaration and merely because it is ultimately found to be incorrect will not mean that the valuation was with a bad motive not declared correctly. Penalty under sections 112 and 114AA of the Customs Act could not, therefore, have been imposed upon Arjinder Singh Gulati.

36. The order dated 30.05.2019 passed by the Principal Commissioner, therefore, deserves to be set aside and is set aside. Customs Appeal No. 52752 of 2019 and Customs Appeal No. 52751 of 2019 are, accordingly, allowed with consequential relief(s), if any.

(Order pronounced on **23.06.2025**)

(JUSTICE DILIP GUPTA)
PRESIDENT

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)