2025:KER:38131

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR.JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR.JUSTICE P.M.MANOJ

FRIDAY, THE 30TH DAY OF MAY 2025/9TH JYAISHTA, 1947

CUS. APPEAL.NO.1 OF 2021

AGAINST THE FINAL ORDER NO.20218-20219/2020 DATED 18.02.2020 OF THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, BANGALORE

APPELLANT/RESPONDENT:

THE COMMISSIONER OF CUTOMS
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN 682 009, KERALA.

BY SRI.N.VENKATARAMAN, ADDL. SOLICITOR GENERAL OF INDIA
BY SMT.O.M.SHALINA, DEPUTY SOLICITOR GENERAL OF INDIA
BY ADV.SRI.P.VIJAYAKUMAR

RESPONDENT/APPELLANT:

M/S.ASEAN CABLESHIP PVT. LTD
REPRESENTED BY THE GENERAL MANAGER, 151 CHIN SWEE ROAD, 11-01/10, MANHATAN HOUSE, SINGAPORE - 169876.

BY ADV.SRI.ROHAN SHAH (SR.)
BY ADV.SMT.STELLA JOSEPH
BY ADV.SRI.YASH DESAI
BY ADV.SHRI.HARIKUMAR G. (GOPINATHAN NAIR)
BY ADV.SRI.AKHIL SURESH
BY ADV.SMT.JESLIN DOLLY MATHEWS
BY ADV.SRI.C.DINESH, CGC
BY ADV.SRI.DESAI YASH KHILEN

THIS CUSTOMS APPEAL HAVING BEEN FINALLY HEARD ON 26.05.2025, THE COURT ON 30.05.2025 DELIVERED THE FOLLOWING:

"C.R."

J U D G M E N T

Dr. A.K. Jayasankaran Nambiar, J.

The above appeal filed by the Commissioner of Customs, Cochin impugns the final order dated 18.02.2020 of the Customs, Excise & Service Tax Appellate Tribunal, Bangalore that allowed an appeal filed by the respondent herein impugning the orders of the Customs Department that found that the vessel Asean Explorer engaged by it in carrying out repairs of cables in the Indian Ocean was not a foreign going vessel for the purposes of claiming exemption under Section 87 of the Customs Act, 1961 in relation to spares and consumables contained in its store.

2. The brief facts necessary for the disposal of this appeal are as follows:

The vessel Asean Explorer is a Singapore vessel that was engaged to carry out repairs of cables located in Indian Ocean, and was berthed at Kochi for operating the zones connecting India, different Asian and West Asian Countries and Australia. The repair activities were in relation to cables spread over an area of 1.05 lakh kms of which 256 kms was within the territorial waters of India. As per the time charter under which the vessel was engaged, it was expected to move across various

Ports inside India and also beyond the Indian waters and during these excursions, the vessel would carry spares, bunkers, crew and technical staff on board. It appears to have been the *bone fide* belief of the respondent that the vessel in question was a Foreign Going vessel and that therefore,the spares and consumables in the store of the vessel would not attract the levy of customs duty under the Customs Act.

3. The appellant Department found that during the period between 11.07.2007 and 24.04.2012, the vessel was berthed at Cochin Port for almost 1750 days and was on voyage only for approximately 301 days. A show cause notice dated 10.07.2012 along with a corrigendum dated 14.08.2012 was therefore issued to the vessel and its Master alleging that the vessel could not be categorized as a Foreign Going vessel, and hence, duty would have to be imposed on the various spares and consumables carried in its stores during the aforesaid period. A separate proposal for confiscation of the vessel and imposition of penalty on the vessel and its master was also incorporated in the show cause notice.

4. Although the vessel and its master preferred detailed replies to the show cause notice producing copies of the agreement dated 13.05.2005 that the vessel had executed with VSNL indicating that the ship was engaged on a time charter contract for carrying out submarine cable repairs for a period of five years, and it was contended that the subsistence of the contract was sufficient to indicate that the vessel

merited classification as a Foreign Going vessel, the Commissioner of Customs who adjudicated the matter ordered a confiscation of the vessel and imposed a redemption fine, duty, penalty and interest as proposed in the show cause notice. The adjudication order dated 04.04.2013 of the Commissioner of Customs was produced as Annexure 1 in the appeal memorandum.

5. The respondent impugned the said order of the Commissioner of Customs before the Appellate Tribunal which, by a detailed order, allowed the appeal preferred by the respondent and upheld its contention as regards the status of the vessel as a Foreign Going vessel during the period covered by the show cause notice. In the present appeal, it is the said order of the Appellate Tribunal that is impugned by the Commissioner of Customs.

6. We have heard Sri.N. Venkataraman, the learned Additional Solicitor General for the appellant and Sri.Rohan Shah, the learned senior counsel assisted by Smt.Stella Joseph and Sri.Yash Desai, the learned counsel on behalf of the respondent.

7. The contentions of the learned Additional Solicitor General, briefly stated, are as follows:

- Referring to the definition of “foreign going vessel” under Section 2(21) of the Customs Act, it is contended that a vessel can be categorized as a foreign going vessel only if it is engaged <u>for the time</u>

being in carriage of goods or passengers between any port in India and abroad. Although the inclusive part of the definition also takes in any vessel engaged in fishing or any other operations outside the territorial waters of India, the vessel in question had to be actually engaged in other operations outside the territorial waters of India for qualifying as a foreign going vessel and being entitled for the exemption envisaged under Section 87 of the Customs Act. It is his contention that a vessel that was stationed and therefore idling within Indian waters without actually being engaged in the cable repairing activities outside territorial waters for about 1450 days out of 1750 days, cannot be seen as a foreign going vessel for the purposes of the Customs Act.

- Referring to the communication issued by the Cochin Port Trust to the vessel in question which suggests that the respondent had committed to berthing the vessel in Cochin Port for 265 days in a year with a view to obtaining concessional rates of berthing charges, it is pointed out that the intention of the respondent was always to proceed only occasionally to places outside the territorial waters for carrying out repair activities and since for a majority of the period covered by the show cause notice the vessel was in fact within the territorial waters, the vessel could not claim the status of a 'foreign going vessel'.

- Pointing to the provision of Section 87 of the Customs Act, it is contended that inasmuch as the said statutory provision contemplates the grant of an exemption from duty to stores of a foreign-going vessel, the provisions of the Statute have been strictly construed. Reading the said provision thus, it is argued that it is only such vessel as complies strictly with the definition of foreign going vessel that the exemption under Section 87 is envisaged. An expanded meaning of the term 'engaged in' cannot therefore be resorted to bring the vessel within the scope of the definition of 'foreign going vessel'.

- While assailing the findings of the Tribunal, the learned ASG would support the order of the Commissioner who found that the mere preparedness to proceed to foreign waters was not sufficient to attract the definition of foreign going vessel under Section 2(21) of the Customs Act. It is submitted that when a provision in a taxing statute is clear it would be impermissible to read into the express provisions the concepts of preparedness or intention of the Ship for the purposes of bringing it within the scope of the definition of Foreign Going Vessel under Section 2(21) of the Customs Act. Arguing on the aspect of suppression of material information from the Customs Department, it is submitted that the respondents have not informed or furnished copies of their agreement with the Cochin Port Trust which clearly indicated that they intended to berth the Ship in Cochin Port for a good part of the calendar year. It is argued that the said suppression of material facts was resorted to with a view to claim the benefit of duty free consumable, stores and bunkers. The actions of the respondent, it is contended, were such as to attract the penal provisions of the Customs Act under Sections 111 and 112 thereof.

8. Per contra, the submissions of Sri.Rohan Shah, the learned senior counsel for the respondent, while supporting the impugned order of the Tribunal, is as follows:

- A perusal of the South East Asia and Indian Ocean Cable Maintenance Agreement [SEAIOCM Agreement] clearly revealed that the vessel in question was engaged on a time charter for carrying out various activities in terms of the agreement. The repair activities in respect of the underwater cable had to be carried out in a time bound manner as and when required at the instance of VSNL. The scope of the work under the agreement required the vessel to be exclusively

dedicated to undertake repair activities over an area of 1,05,000 kms of cable extending from Djibouti in the West; Perth in the South; Guam in the East and Taiwan in the North. During the contract period, the vessel had undertaken 29 instances of cable repair and 7 instances of cable-working exercises and only one cable recovery was within the territorial waters of India. Since the vessel was obliged to carry out the work and be prepared to do so during the entire period of the time chart, it could not be said that it was not <u>engaged</u> during the relevant period for carrying out the repair activities in respect of the cables. Accordingly, the contention that the vessel was not a foreign going vessel could not be legally countenanced.

- Referring to the definition under Section 2(21) of the Customs Act, it is submitted that the term 'engaged in' cannot be viewed divorced of the contractual arrangement between the parties, since it was the latter that provided the context in which the statutory term was to be understood. In other words, the meaning to be accorded to the phrase 'engaged in' has to take colour from the underlying contractual obligations of the parties since statutory definitions cannot be mechanically applied divorced of the context in which they operate. Since the contractual arrangement between the parties, pursuant to which the vessel was plying in the waters, both Indian territorial waters and outside, envisaged that the vessel was always to be in a state of operational readiness, it had to be seen as engaged in the operations envisaged under the contract for the whole of the period under which it was functioning under a time charter. It is the further submission of the learned senior counsel that merely because the vessel had entered into an arrangement with the Cochin Port Trust and committed to a particular number of days of berthing in Cochin Port, with a view to obtaining concessional rates of berthing charges, it could not be said that the vessel lost its status as a foreign going vessel for the purposes of the Customs Act. So long as the vessel satisfied the strict terms of the definition and was in fact engaged during the entire period of the time charter for the

operations envisaged under the contract which included operations beyond the territorial waters of India, the vessel had to be seen as a foreign going vessel irrespective of whether or not it was actually engaged in such operations on every day of the period covert by the time chart. He places reliance on the decisions of the Gujarat High Court in **Commissioner of Income-Tax v. Natwarlal Tribhovandas - [(1973) 87 ITR 703 (Gujarat)]** as also the judgment in the **Regional Provident Fund Commissioner, Bombay v. Shree Krihna Metal - [AIR 1962 SC 1536]** in support of the said contention.

- It was also pointed out that inasmuch as the appellant was aware of the berthing of the vessel in Cochin Port during the period covered by the show cause notice, there would be no suppression alleged on the respondent of matters already within the knowledge of the appellant. By way of an alternate contention, the learned counsel also submits that the show cause notice covering a larger period of limitation was therefore not legally sustainable.

9. We have considered the submissions advanced by either side and gone through the impugned order of the Appellate Tribunal. The only issue that arises for consideration is whether in the backdrop of the terms of engagement of the vessel under the SEAIOCM Agreement, the vessel can be categorized as a foreign going vessel for the purposes of claiming exemption under Section 87 of the Customs Act. The Tribunal, on an elaborate consideration of the facts, found that it would. The reasoning of the Tribunal is contained in paragraphs 19 to 21 of the impugned order which reads as under:

"**19**. In order to appreciate, the engagement of the impugned vessel, it will be beneficial to look into the terms of the Contract under which the said vessel is engaged. The South-East Asia and Indian Ocean Cable Maintenance Agreement (SEAIOCMA) dated 15th December, 2005 reads as follows:

> "*(b) The Maintenance Authorities wish to have made available cable ships, remote operated veh*icles and depots for the repair and maintenance and storage of such submarine telecommunication cable systems.
>
> ACPL, GMSL and IOCPL, in their separate capacities shail make available three Cable ships and Remote Operated Vehicles (ROVs) namely the C.S.ASEAN Restorer and ROV Weddelli, CS Cable Retriever and ROV Barracuda and the C.S. ASEAN Explorer and a ROV (to be provided by 1 January 2008) respectively to the Maintenance Authorities for the repair and maintenance of such submarine telecommunications cables as are listed in Schedule B1 of this Agreement. C.S. ASEAN Restorer shall be based at port of Singapore, C.S. Cable Retriever shall be based at Subic Bay (Philippines) and C.S. ASEAN Explorer shall be based at port of Cochin (India) (as and when it comes into operation)."

We find that Article 5 speaks of provision cable ships, ROV and Depot (s) are as under:

> (a) On and from the Effective Date, the repair and maintenance of the Scheduled Cables shall be carried out by three Cable ships and ROVs, such Cable ships and ROVs being as specified in Schedule G and Schedule N.
> (b) ....
> (c) ...... Cable ship Operator shall exercise due diligence to maintain is Cable ship to ensure that it is equipped with the necessary Operator to fulfill its obligations under this Agreement.
> (d) The Cable hip Operators shall carry out repairs and maintenance work expeditiously and in accordance with internationally accepted standards and in consultation with the relevant Maintenance Authority. The cost of such additional facilities provided directly in respect of a particular repair or maintenance operation shall be charged directly to that operation in accordance with Clause 19(g).

Article 7(b) states that:

> (*b*) Under the Reduced Manning arrangement, each Cable ship Operator shall ensure that its Cable ship is operated in such a manner so as to be able to put to sea without undue delay and normally within 24 hours of receipt of written notification from the appropriate Maintenance Authority that the Cable ship's Services are required accordance with Clause 11 unless Clause 15 and Clause 25 are applicable.

Article 13(a) specifies that:

> (a) The Cable ships shall normally be located at the Base Ports as listed in Schedule A2 while on standby for repair and maintenance.

Article 19(a) specifies that

> (a) The respective costs of each Cable ship (including its ROV) shall comprise Fixed Standing Charges and Running Costs. Running Costs incurred are calculated in accordance with Schedule D2. The Fixed Standing Charges from 1 July 2005 till 2012 are shown in Schedule D1.

20. Ongoing through the terms of the Contract, we do not have any doubt, whatsoever, in our minds that the impugned vessel is engaged for cable repair and cable-laying work in the areas specified therein; the ship requires to be in readiness to leave for repairs should an exigency arise and the vessel is paid both fixed charges as well as operational charges. Therefore, we find that the appellants have a strong case in their favour inasmuch as the (ii) inclusive definition is concerned. It is squarely covered by the terms "any vessel engaged in fishing or any other operations outside the territorial waters of India". We find that the term "engaged in" has not been defined in the Customs Act. Therefore, it is required to fall upon the interpretation given by the higher Courts with reference to the words. We

find that the Hon'ble High Court of Gujarat has extensively discussed the term "engaged" in the case of Natwarlal Thribhovandas (supra). We find that Hon'ble High Court has observed at Para 8 that:

.... The expression "engaged in" is a term of various meanings depending on the context it is used but ordinarily, it is intended to signify continuation occupation or employment; it involves the concept of continuity of action as well as physical participation. However, the term is often employed to denote a present obligation to devote time, attention and efforts to a particular activity,

Hon'ble High Court has observed at Para 18 that:

.... The expression does not necessarily signify active and continuous participation in the actual transaction of the day-to-day business of the firm; it is flexible enough to take in the case of a partner who devotes time, attention and labour to some activity or assignment calculated or designed to lead to the preservation, growth or advancement of the business of the firm.

We also find that Hon'ble Apex Court in the case of Regional Provident Fund Commissioner, Bombay Vs Sree Krishna Metal Manufacturing Co, Bhandara & Oudh Sugar Mills Ltd., AIR 1962 SC 1536 held that:

"8. In our opinion, this argument is not well-founded. The expression "all factories engaged in any Industry specified in Schedule I" does not lend itself to the construction that it is confined to factories exclusively engaged in any industry specified in Schedule 1. What exactly is meant by the clause, we will have occasion to deal with later on. For the present, it would be enough to say that when the Legislature has described factories as factories engaged in any industry, it did not intend that the said factories should be exclusively engaged in the industry specified in Schedule 1. The construction for which the respondents contend requires that we should add the word "exclusively in the clause and that clearly would not be permissible."

21. In view of the above, we are of the considered opinion that the vessel ASEAN Explorer was a foreign going vessel in terms of inclusive definition contained in Section 2(21) (ii) of the Customs Act, 1962. We find that as contended by the Learned Counsel for the appellants, no time period is prescribed in the definition. The engagement of the vessel in its entirety under the Agreement request to be considered and not for a specific voyage or time period; the vessel is on a continuous engagement and the status of the vessel being the tough a foreign going vessel cannot be decided on a piece meal basis as the contractual terms require a continuous and a long drawn engagement. Therefore, as contended by the appellants, the benefit of the provision should not be denied by reading extraneous conditions into the legal provisions as held in *Tata Iron and Steel Co. Ltd. (supra), Naffar Chandra Jute Mills Ltd.* (supra) and *Indian Organic Chemicals Ltd.* (Supra)."

10. Elaborating on the entitlement for exemption under Section 87 of the Customs Act, the Tribunal reasoned as follows at paragraphs 26 and 27 of the impugned order:

"**26**. On a plain reading of the Section 87 as above, it is evidently clear that as long as the vessel or the aircraft holds the status as a foreign-going vessel, exemptions contained in Section 87 applies without any doubt. Going by the ratio of the judgment of the Hon'ble Supreme Court in the case of Aban Lyod Chiles Offshore Ltd, 2008 (4) TMI 19 (SC) held that:

> "79. It may not be correct to contend that the oil rigs installed by the appellants answer the description "foreign going vessel". A vessel may be a foreign going vessel but if the oil rig is situated in the area to which the Customs Act applies or extends, the aid of Section 2(21) of the Customs Act cannot be taken to get the benefit under Sections 86 and 87 of the same Act. The principle underlying under Sections 86 and 87 is that the stores are consumed on board by a foreign going vessel. If the so-called foreign going vessel is located within a territory over which the coastal State has complete control and has sovereign right to extend its fiscal laws to such an area with or without modifications and the stores were consumed in the area to which the Customs Act has been extended, reference or reliance to the vessel being a foreign going vessel shall be of no consequence and the customs duty would be leviable as the goods are consumed within the territory to which the Customs Act has been extended as per the Maritime Zones Act, 1976 and the International Convention UNCLOS, 1982."

From the above, we find that though the status of an FGV is not altered by the fact that such vessel or aircraft has run to a domestic Port or Airport during such time, duty on the stores consumed when the vessel was Involved in operations within Indian territorial waters, needs to be collected In view of the above judgment. We find that Hon'ble Bombay High Court in the case of Pride Foramer has also taken the same view. This Bench has also followed the same in the case of Focus Energy, 2019 (11) TMI 22 (CESTAT BANG.) Therefore, we find that the appellants require to pay duty on the ship stores consumed by them while they were operating in the territorial waters of India. The appellants claim that such operations were only once during 4th October 2007 to 6th October 2007 and the applicable duty payable is Rs.1, 63,479. However, this is a matter of fact and the same requires to be ascertained/verified from the records like vessel's log books, correspondence with their masters, telcom authorities, information submitted to Port and Customs etc. For this reason, the matter requires to go back to the adjudicating authority for computation of the duty liability.

27. We find that Learned Authorized Representative for the Department has reiterated the findings of the Learned Commissioner. However, as per our discussion above, the contentions of the Department have been countered and held to be not maintainable under law. We also find that the cases relied upon by the Authorized Representative cannot help the cause of the Department. We find that the decision in the case Aban Lyod Chiles Offshore Ltd., Pride Foramer (supra) concerned about the vessels which were rigs engaged in oil exploration in the designated areas of continental shelf and exclusive economic zone, which were declared by a Notification to be a part of India for a limited purpose. However, we find that the cases are relevant only to the extent they decide the applicability of duty-free stores during the period the vessels were in Indian territorial waters. Moreover, the submissions of the learned AR are based on stray correspondence and no investigation to that extent appears to have been done in this regard. The crux of the argument of the department was that the Vessel was berthed in Cochin for most of the time during the disputed period and thus It ceases to be foreign going vessel. Moreover, we find that the vessel was anchored in Cochin Port and was under the watchful eyes of Customs and Port authorities. Many times, Customs authorities have boarded the Vessel as demonstrated by the counsel for the appellants. Customs officers were supervising the bonded stores of the vessel. It was well within the right and mandate of Customs authorities to advise the appellants to ensure that there were no procedural and other infractions. No proof of such efforts and correspondence, if any, has been placed on record before us. It can be seen that the arguments of adjudicating authority were controverted and we are inclined to hold that the impugned vessel is foreign going vessel and as such the exemption in terms of Section 87 of the Customs Act, 1962 is available to the appellants, despite the fact that it was lying berthed at Cochin for most part of the time. However, in view of the Hon'ble Apex court's decision in Aban Loyd Case (supra), we find that the duty on the ship stores consumed while the vessel was performing operations within Indian territorial waters requires to be paid by the appellants. Learned Counsel for the appellants has fairly conceded the same and expressed willingness to pay the same."

Finally, the Tribunal concluded as follows at paragraph 29 :

"**29**. In view of the above, we find that the impugned vessel ASEAN Explorer is a foreign-going vessel, within the ambit of (ii) of Section 2(21) of the Customs Act, 1962, being engaged for performing repair/cable laying activities in the designated areas in terms of the Agreement with SEAIOCMA. The berthing of the vessel for long periods at Cochin Port does not alter this position and accordingly, the

> appellants are eligible to avail he exemption contained under Section 87 of the Customs Act, 1962 on the ship stores. However, they are required to pay duty on the ship stores consumed only during the period the said vessel was performing its designated work in Indian territorial water, for the normal period. As the vessel is held to be a foreign-going vessel and that the exemption under Section 87 of the Customs Act, 1962 is available, the seizure of the vessel and consequent imposition of redemption fine in lieu of confiscation need to be set aside along with penalties imposed on both the appellants."

11. On a consideration of the reasoning of the Tribunal, against the backdrop of the submissions made before us by the learned counsel, we find ourselves in complete agreement with the findings of the Tribunal. We cannot accept the contention of the learned Assistant Solicitor General that on account of the agreement entered into between the respondent and the Cochin Port Trust, committing to berth the vessel in Cochin Port for a specified number of days in a calendar year so as to obtain a concessional rate of berthing charges, and in fact remaining within territorial waters for a good part of the calendar year, the vessel will lose its status as a 'foreign going vessel'. The definition of 'foreign going vessel' under Section 2(21) of the Customs Act reads as follows:

> **"2. Definitions**
>
> xxxxxxxxxxxxxxxxx
>
> (21) "foreign-going vessel or aircraft" means any vessel or aircraft for the time being engaged in the carriage of goods or passengers between any port or airport in India and any port or airport outside India, whether touching any intermediate port or airport in India or not, and includes-
>
> (i) any naval vessel of a foreign Government taking part in any naval exercises;
>
> (ii) any vessel engaged in fishing or any other operations outside the territorial waters of India;
>
> (iii) any vessel or aircraft proceeding to a place outside India for any purpose whatsoever;"

12. The phrase 'engaged in' has to be read in the backdrop of the SEAIOCM Agreement, under which the engagement was effected. A

reading of the terms of the agreement clearly showed that the obligation of the respondent under the time charter was to keep the vessel ready in all respects for carrying out the operations envisaged under the agreement and therefore, during the period under which it was on a time charter, the vessel had to be in a ready state to perform the obligations under the contract. Merely because the vessel was not actually engaged in repair activities on any one or more days during the time charter, it could not be said that the vessel was not engaged in the activities contemplated under the agreement. So long as it was under an existing obligation by contract to carry out the activities, the mere fact that on particular days, it was not actually engaged in carrying out those repair activities, was irrelevant.

13. We also cannot countenance the submissions of the learned Assistant Solicitor General that the commitment with regard to berthing of the Ship in Cochin Port Trust for specified number of days in a calendar year would deprive the vessel of its status as a foreign going vessel. The said arrangement between the Cochin Port Trust and the respondent was only with a view to get concessional rates of berthing charges and was wholly irrelevant for the purposes of determining its status as a foreign going vessel. Since we find the impugned order of the Tribunal to have correctly arrived at the finding with regard to the status of the vessel as a foreign going vessel, we also deem it appropriate to affirm the further findings of the Tribunal with regard to the entitlement of the respondent to the benefit of exemption

under Section 87 of the Customs Act. While it may be a fact that the terms of an exemption provision under the taxing Statute have to be strictly construed against an assessee and in favour of the Revenue, we find the instant case to be one where the respondent vessel satisfies the definition of 'foreign going vessel' even without any strained interpretation of the words used in the Statute. It is therefore a clear case where the respondent vessel comes within the ambit of the phrase 'foreign going vessel' and therefore entitled to the benefit of exemption under Section 87 of the Customs Act.

We see no reason to interfere with the well-reasoned order of the Tribunal. This Customs Appeal therefore fails, and is accordingly dismissed, but without any order as to costs.

Sd/-
DR. A.K.JAYASANKARAN NAMBIAR
JUDGE

Sd/-
P.M.MANOJ
JUDGE

prp/

APPENDIX OF CUS. APPEAL.NO.1/2021

PETITIONER'S ANNEXURES:

ANNEXURE 1	TRUE COPY OF ADJUDICATION ORDER DATED 04.04.2013 OF THE COMMISSIONER OF CUSTOMS.
ANNEXURE II	TRUE COPY OF THE COMMON FINAL ORDER NO.20218-20219/2020 DATED 18.02.2020 ISSUED BY THE CESTAT, BANGALORE.

RESPONDENTS ANNEXURES: NIL.

//TRUE COPY//

P.S. TO JUDGE