IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.1

(1) Customs Appeal No.75875 of 2026

(Arising out of Order-in-Appeal No.Kol/Cus/Port/DC/548/2025 dated 19.12.2025 passed by Commissioner (Appeals) of Customs, Kolkata)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s Teqnozo Polyplast Private Ltd.
(722, 7TH Floor, The Summit Business Bay,Andheri Kurla Road, Andheri East, Mumbai-400093)

Respondent

WITH

(2) Customs Appeal No.75893 of 2026

(Arising out of Order-in-Appeal No.Kol/Cus/Port/DC/467/2025 dated 04.11.2025 passed by Commissioner (Appeals) of Customs, Kolkata)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s Mech & Tech
(722, 7TH Floor, The Summit Business Bay, Behind Guru Nanak Petrol Pump, Andheri East, Mumbai-400093)

Respondent

AND

(3) Customs Appeal No.75894 of 2026

(Arising out of Order-in-Appeal No.Kol/Cus/Port/DC/432/2025 dated 09.10.2025 passed by Commissioner (Appeals) of Customs, Kolkata)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s Atul Commodities Pvt. Ltd.
(722, 7TH Floor, The Summit Business Bay,Andheri Kurla Road, Andheri East, Mumbai-400093)

Respondent

AND

(4) Customs Appeal No.75895 of 2026

(Arising out of Order-in-Appeal No.Kol/Cus/Port/DC/476/2025 dated 07.11.2025 passed by Commissioner (Appeals) of Customs, Kolkata)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s Arahant Automation
(722, 7TH Floor, The Summit Business Bay, Behind Guru Nanak Petrol Pump, Andheri East, Mumbai-400093)

Respondent

AND

(5) Customs Appeal No.75896 of 2026

(Arising out of Order-in-Appeal No.Kol/Cus/Port/DC/476/2025 dated 07.11.2025 passed by Commissioner (Appeals) of Customs, Kolkata)

Commissioner of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata-700001)

Appellant

VERSUS

M/s Atul Automation Pvt. Ltd.
(722, 7TH Floor, The Summit Business Bay, Behind Guru Nanak Petrol Pump, Andheri East, Mumbai-400093)

Respondent

Appearance:

Shri Rajarshi Chakraborty, Authorized Representative for the Appellant
S/Shri S.K.Mohapatra, Advocate, S.Chattaraj,Consultant, Arijit Goswami, Advocate for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.76509-76513/2026

DATE OF HEARING : 12 OCTOBER 2026

DATE OF DECISION : 12 OCTOBER 2026

Per Ashok Jindal :

These appeals have been filed by the Revenue against the impugned orders.

(1) Customs Appeal No.75875 of 2026

2. The facts of the case are that the Respondent had imported a consignment consisting of "Used Highly Specialized Equipment - Digital

Multifunction Print & Copying Machines along with standard accessories and attachments" from Poland for commercial purposes and filed Bill of Entry No. 8505397 dated 22.02.2025 before the Custom House, Kolkata, declaring the goods under Customs Tariff Heading 84433100.

2.1 That the said consignment was subjected to 100% first-check examination by the Customs authorities in the presence of an empanelled Government-approved Chartered Engineer. The Chartered Engineer examined the imported machines and verified, inter alia, their make, model, quantity, country of origin, year of manufacture, serial numbers, functional condition, residual life and serviceability.

2.2 That upon such examination, the Chartered Engineer certified that the imported goods were old and used machinery and were found to be in working and serviceable condition. The Chartered Engineer, however, proposed enhancement of the declared value of the consignment, pursuant to which the assessable value was enhanced to Rs. 26,96,724/-and customs duty was assessed accordingly.

(2)Customs Appeal No.75893 of 2026

3. The facts of the case are that the Respondent imported a consignment of "Used Highly Specialized Equipment Digital Multifunction Print & Copying Machines (MFDs)" from Poland and filed Bill of Entry No. 8505255 dated 22.02.2025, declaring the goods under CTH 8443 3100, for clearance of the same. The import was subjected to 100% examination in the presence of a Government-approved Chartered Engineer, in terms of Circular No.07/2020-Customs dated 05.02.2020

and the Foreign Trade Policy, with directions to ensure compliance of para 2.31(c) and (d) of the Foreign Trade Policy.

3.1 That the Chartered Engineer, Smt. Bidisa Mukherjee, certified that the goods were old and used, and the assessable value (CIF) of the consignment was enhanced to Rs.27,85,461/- (USD 31,390).

3.2 That on 25.03.2025, the consignment was seized by the SIIB, Custom House, Kolkata, under Section 110(1) of the Customs Act, 1962, on the belief that the goods were restricted under para 2.31(c) and (d) of the Foreign Trade Policy and hence liable to confiscation under Section 111 of the Act.

(3)Customs Appeal No.75894 of 2026

4. The facts of the case are that the Respondent imported a consignment of "Used Highly Specialized Equipment - Digital Multifunction Print & Copying Machines" from Poland and filed Bill of Entry No. 8505440 dated 22.02.2025 for clearance of the same at Kolkata Port. The consignment comprised 114 pieces of such machines, as declared. The Bill of Entry was subjected to 100% examination on first check basis in the presence of an empanelled Chartered Engineer, in terms of Circular No. 07/2020-Customs dated 05.02.2020.

4.1 That the examination was conducted by the Shed Officers along with the SIIB officials in the presence of the empanelled Chartered Engineer, Smt. Bidisa Mukherjee, who submitted her report on 17.03.2025 confirming that the goods were old and used and furnishing details of make, model, quantity and value, on the basis of which the

provisional assessable value (CIF) of the consignment was determined at Rs.30,84,505/-.

4.2 That on 25.03.2025, the entire consignment was seized by the SIIB (Port), Custom House, Kolkata, under Section 110(1) of the Customs Act, 1962, on the purported belief that the imported goods were "restricted" and liable to confiscation under Section 111 of the Act.

(4)Customs Appeal No.75895 of 2026

5. The facts of the case are that the Respondent (IEC: ABVFA4881F) imported a consignment of "Used Highly Specialized Equipment - Digital Multifunction Print & Copying Machines with standard accessories" from Poland and filed Bill of Entry No. 8505472 dated 22.02.2025 declaring an assessable value of Rs. 22,53,925/- on the basis of Invoice No. 9917-DKS-2024 dated 23.12.2024 issued by M/s DKS SP. Z.O.O. Energetyczna, Poland. The Bill of Entry was taken up for 100% examination on first check basis by the Faceless Assessment Group, which issued a detailed examination order requiring verification of make, model, year of manufacture, country of origin, physical condition and valuation by a Government-approved Chartered Engineer.

5.1 That the goods were examined in the presence of the SIIB (Port) officers, the Assistant Commissioner (Phonex Logistics CFS) and the empanelled Chartered Engineer, Smt. Bidisha Mukherjee (Reg. No. M-1686784), who certified that the goods were old and used and furnished a model-wise valuation report dated 17.03.2025 (Ref. No.

BM/INSP/CERT/ARAHANT/01/2024-25). On the basis of the said report, the Department revised the assessable value to Rs. 27,85,460/-.

5.2 That on 25.03.2025, the consignment was seized by the SIIB (Port), Custom House, Kolkata, under Section 110(1) of the Customs Act, 1962, on the reasonable belief that the goeds were restricted items liable to confiscation under Section 111 of the Act.

(5)Customs Appeal No.75896 of 2026

6. The facts of the case are that the Respondent imported a consignment of "Used Highly Specialized Equipment Digital Multifunction Print & Copying Machines" from Poland and filed Bill of Entry No. 8684519 dated 04.03.2025 for clearance of the same. The Bill of Entry was sent for 100% examination on first check basis in the presence of an empanelled Government Approved Chartered Engineer, in terms of Circular No. 07/2020-Customs dated 05.02.2020, with directions to ensure compliance of para 2.31(c) and (d) of the Foreign Trade Policy.

6.1 That the Shed Officers examined the consignment in the presence of the empanelled Chartered Engineer and the Assistant Commissioner of Customs, CWC CFS. The Chartered Engineer's report confirmed that the goods were old and used, and furnished details of model, make, quantity, year of manufacture and value.

6.2 That on 25.03.2025, the consignment was seized by the SIIB, Custom House, Kolkata, under Section 110(1) of the Customs Act, 1962, on the reasonable belief that the import of the subject goods was restricted and liable to confiscation under Section 111 of the Act.

7. Being aggrieved, the respondents have filed appeals before the ld.Commissioner (Appeals), who has observed as under :

> *"(a) no centralized mechanism exists with the Department, even after more than a decade of correspondence including D.O. letters dated 18.12.2013 and 15.09.2023 and the MeitY Office Memorandum dated 10.07.2024 to monitor the 100-unit-per-model-per-year cap under the CRO, 2021 on an all-India, collective basis as mandated by MeitY itself;*
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> *(b) different Customs Houses have consequently adopted divergent practices Chennai Customs does not monitor the model-wise cap at all, whereas Kolkata Customs counts imports only at Kolkata, contrary to MeitY's own clarification that the limit is meant for import of a particular model through all ports by all importers/IEC holders collectively rendering the action taken against the Respondent arbitrary, discriminatory and violative of Article 14 of the Constitution of India;*
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> *(c) The very same issue stood already concluded, on identical facts, by this Hon'ble Tribunal in the Respondent's own case, viz. M/s Atul Automation Pvt. Ltd. v. Commissioner of Customs (Port), Final Order Nos. 77912-77915/2025, as also in M/s Arahant Automation v. Pr. Commissioner of Customs, Port, Final Order No. 76723/2025 dated 04.07.2025, both holding that pending evolution of a centralized monitoring mechanism, importers ought not to be penalized and the goods be released provisionally against execution of Provisional Duty Bond and Bank Guarantee;*
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> *(d) The Respondent had already executed the Provisional Duty Bond and Bank Guarantee for the assessable value of the entire consignment, including the withheld unit, and there was accordingly no valid reason to continue withholding the said one unit; and*
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> *(e) The seized unit of Used HSE (MFD) - Konica Minolta, Model No.Bizhub (e) The seized unit of Used HSE (MFD) C458 was directed to be provisionally released to the Respondent on the*

same terms and conditions as applied for the rest of the consignment."

8. Being aggrieved with the said order, the Revenue is before us.

9. We find that this Tribunal in the cases of Atul Automation Pvt. Ltd. & Ors. v. Principal Commissioner of Customs (Port), Kolkata, Final Order Nos.77912–77915/2025 dated 16.12.2025 in Customs Appeal Nos. 76064, 76066, 76069 and 76071 of 2025 and Arahant Automation Vs. Principal Commissioner of Customs (Port), Kolkata vide Final Order No.76723 of 2025 dated 04.07.2025 in Customs Appeal No.75879 of 2025, wherein this Tribunal, on an identical ground, set aside the withholding of 131 pieces of used HSE multifunction machines and directed their provisional release against PD Bond and Bank Guarantee. Against the said order, the Appeal filed by the Revenue has been dismissed by the Hon'ble Calcutta High Court and subsequently, the Department has implemented the said order, which has now attained finality.

10. In that circumstances, we hold that the decision in the case of Atul Automation Pvt. Ltd. (supra), is applicable to the facts and circumstances of the case and this Tribunal, *inter alia* :

(a) took note of the MeitY Office Memorandum F.No. W-47/21/2022-IPHW dated 10.07.2024, which states that the 100-unit criterion is meant for a particular model imported through all the ports by all importers collectively, and which also records that Customs had been requested since 2013 to evolve a centralised mechanism for monitoring the said criterion;

(b) found that no such centralised monitoring mechanism has been evolved even after twelve years, resulting in different practices at different Custom Houses, with the criterion being enforced by a port-level count only at Kolkata;

(c) noted that the Hon'ble Calcutta High Court in WPA 6749 of 2024, affirmed by the Hon'ble Supreme Court, had directed provisional release of similar goods on bank guarantee without any quantity restriction, and that all similar consignments of other importers were being so released;

(d) held that where the importer had already furnished bond and bank guarantee for the whole consignment, there was no valid reason for withholding part of it; and

(e) expressly followed Final Order No.76723 of 2025 in Arahant Automation.

11. In view of the precedent decision of this Tribunal, which has been decided in the case on hand and the ld.Commissioner (Appeals) has followed the same, in that circumstances, we do not find any infirmity in the impugned orders and accordingly, the same are upheld.

12. In the result, the appeals filed by the Revenue are dismissed.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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