सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद
OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD
चौथी मंज़िल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड़ Ishwar Bhuvan Road,
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009.
दूरभाष क्रमांक Tel. No. 079-26589281

DIN-20260971MN000028DAE1

क	फ़ाइल संख्या FILE NO.	S/49-270 to 275/CUS/OCT/2025-26
ख	अपीलआदेश संख्या **ORDER-IN-APPEAL No.** (सीमाशुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	JMN-CUSTM-000-APP-73 to 78-206-27
ग	पारितकर्ता PASSED BY	SHRI VISHWAJEET SINGH Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	29.09.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	Bills of Entry No. 1) 4414585 dated 10.09.2025 2) 4239088 dated 01.09.2025 3) 4250182 dated 02.09.2025 4) 4250200 dated 02.09.2025 5) 4250172 dated 02.09.2025 6) 4250196 dated 02.09.2025
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	29.09.2026
छ	अपीलकर्ता का नाम,व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Reliance Industries Limited Navagam Via Khodiyar Colony, 1, P.O.-Navagam/Kana Chhikari, Jamnagar 361006

1.	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते है.
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज़ के रूप में आयातित कोई माल.
(a)	any goods imported on baggage.
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट,1870 के मद सं.6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेज़ों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order - In - Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथासंशोधित) में निर्धारित फीस जोअन्य रसीद,फीस,दण्ड,जब्तीऔर विविध मदों के शीर्षके अधीन आता है में रु. 200/-(रूपए दो सौ मात्र)या रु.1000/-(रूपए एक हज़ार मात्र),जैसा भी मामला हो,से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दोप्रतियां. यदि शुल्क,मांगा गया ब्याज,लगाया गया दंड की राशिऔर रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु.200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs. 200/- (Rupees two Hundred only) or Rs. 1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing

	a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs. 200/- and if it is more than one lakh rupees, the fee is Rs. 1000/-.	
4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बंन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं	
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :	
	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलियअधिकरण, पश्चिमी क्षेत्रीय पीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरी मंज़िल,बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हज़ार रुपए.	
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;	
(ख)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हज़ार रुपए	
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;	
(ग)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हज़ार रुपए.	
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees	
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने,मांगे गए शुल्क के 10 % अदा करने पर,जहां शुल्क या शुल्क एवं दंड विवाद में है,या दंड के10 % अदा करने पर,जहां केवल दंड विवाद में है,अपील रखा जाएगा।	
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.	
6.	उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.	
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal- (a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or (b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.	

ORDER-IN-APPEAL

1. M/s. M/s. Reliance Industries Limited Navagam Via Khodiyar Colony, 1, P.O.-Navagam/Kana Chhikari, Jamnagar 361006. (hereinafter referred to as 'the appellant') has filed 06 appeals in terms of Section 128 of the Customs Act, 1962, as per details given in Table – I below, challenging the assessment in the Bills of Entry (hereinafter referred to as "the impugned Bills of Entry") mentioned therein which were filed at ICD Morbi.

TABLE – I

Sr. No	Appeal No.	Bill of Entry & Date
1	S/49-270 /CUS/OCT/2025-26	4414585 dated 10.09.2025
2	S/49-271 /CUS/OCT/2025-26	4239088 dated 01.09.2025
3	S/49-272 /CUS/OCT/2025-26	4250182 dated 02.09.2025
4	S/49-273 /CUS/OCT/2025-26	4250200 dated 02.09.2025
5	S/49-274 /CUS/OCT/2025-26	4250172 dated 02.09.2025
6	S/49-275 /CUS/OCT/2025-26	4250196 dated 02.09.2025

BRIEF FACTS

2.1. Facts of the case in brief, as per the appellant, are that they are partnering vision of make in India for "Green Energy" and is in process of setting "Green Energy Giga Complex" at Jamnagar The complex is one of the World's largest integrated renewable energy manufacturing facilities with latest state of art technology for manufacturing of photovoltaic panels, energy storage systems ete. The project is of national importance and surely boost economic development of nation and will help our country transition to a cleaner energy future. For this purpose, Reliance Industries are importing capital goods and plant & machinery for setting up Integrated Solar PV Module Manufacturing Complex at Jamnagar district

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2.2 The Appellant further submitted that they had been issued a licence no. 08/2024 dated 05.06.2024 under section 58 and permission to operate under Manufacturing & Other operation in Warehouse Regulation' (MOOWR) granted under section 65 of Customs Act, 1962 by the Commissioner of Customs (Prev.), Jamnagar. The said licence has been obtained for upcoming project of Intergraded PV Solar Module Manufacturing Complex at District Jamnagar in the State of Gujarat. Copy of the Licence is attached herewith and marked as Exhibit-A.

2.3 The Appellant further submitted that for this purpose they had imported HTAR HEAT STRENGTHEN GLASS & HST GLASS (Raw Materials) vide different Bills of Entry and said goods have been ware housed at their premises under Section 58 and 65 of the Customs Act, 1962 4. Further, this HTAR HEAT STRENGTHEN GLASS & HST GLASS (Raw Materials) have been used for manufacturing of resultant products namely Solar Modules/Panels in the licenced premises of MOOWR unit of M/s. RIL. Accordingly, M/s. RIL. has filed Ex-Bond Bill as mentioned para supra for raw material imported under MOOWR scheme i.e. duty deferment used for manufacturing resultant product "Solar Module Panels". The said Bill of Entry is inadvertently calculated interest component in the EDI system which is not payable for MOOWR unit as per provision of Customs Law. Copy of the Ex-Bond Bill of Entry is attached herewith and marked as Exhibit-B.

2.4. M/s. Reliance Industries Limited (Licensee) has written a letter dated 08.05.2025 to the respondent explaining their position for not to charge/levy interest on customs duty in respect of goods imported under MOOWR scheme. Copy of the letter dated 08.05.2025 is attached herewith and marked as Exhibit-C.

2.4. Being aggrieved, the appellant has filed the present appeals mainly on the following grounds.

SUBMISSION OF THE APPELLANT

3. In their defence submission, the appellant has inter-alia raised the following grounds:-

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3.1. The Appellant submitted that reference may please be drawn to para 8 of CBIC Circular 34/2019-Cus dated 01.10.2019 wherein it is mentioned that only customs duty on imported goods contained in so much of the resultant products are required to be paid and not the interest at the time of supply of the resultant product from the warehouse. There is no provision to collect the interest on goods consumed / used for MOOWR operation.

3.2 The Appellant further submitted that the resultant product (whether emerging out of manufacturing or other operations in the warehouse) is cleared for domestic consumption, such a transaction squarely falls within the ambit of "supply" under Section 7 of the Central Goods and Service Tax Act,2017 (hereinafter referred to as the, "CGST Act"). It would therefore be taxable in terms of section 9 of the CGST Act, 2017 or section 5 of the Integrated Goods and Services Tax Act, 2017 depending upon the supply being intra-state or inter-state. The resultant product will thus be supplied from the warehouse to the domestic tariff area under the cover of GST invoice on the payment of appropriate GST and compensation cess, if any. As regards import duties payable on the imported goods contained in so much of the resultant products are concerned, same shall be paid at the time of supply of the resultant product from the warehouse for which the licensee shall have to file an ex-bond Bill of entry and such transactions shall be duly reflected in the accounts prescribed under Annexure B. As per MOOWR, 2019, the applicant shall also inform the input-output norms, wherever considered necessary, for raw materials and final products and shall also inform the revised input-output norms in case of change therein.

3.3 The Appellant drew attention to the FAQ released by CBIC New Delhi for MOOWR scheme wherein question 10 may please be referred which clarify that no interest is payable for inputs / raw materials used for manufacturing resultant products.

F.No. F.No.484/03/2015-LC (Pt)

Frequently Asked Questions on Manufacture and Other Operations in Customs Warehouse.

(Updated on 27th October 2020)

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The Central Board of Indirect Taxes and Customs (CBIC) have launched a revamped and streamlined program to attract investments into India and strengthen Make in India. This program is based upon Section 65 of the Customs Act, 1962, which enables conduct of manufacture and other operations in a Customs bonded warehouse. The program has been introduced vide the Manufacture and Other Operations in Warehouse (no. 2) Regulations, 2019, (hereinafter referred to as MOOWR, 2019) and explained through Circular-34/2019-Customs dated 01 October, 2019.

Under this program a unit can import goods (both inputs and capital goods) under customs duty deferment with no interest liability. There is no investment threshold or export obligation. The duties are fully remitted if the goods resulting from such operations are exported. Import duty is payable only if the resulting goods or imported goods are cleared in the domestic market (ex-bonding). The salient features of the program are:

8. Can a unit undertaking manufacture and other operations in a bonded warehouse import capital goods without payment of duty? If yes, whether only BCD or both BCD and IGST on imports is covered? For how long is duty deferment available? Is interest payable after some time?

Response: A unit licensed under Sections 58 and 65 can import capital goods and warehouse them without payment of duty. Manufacture and other operations in a bonded warehouse is a duty deferment scheme. Thus both BCD and IGST on imports stand deferred. In the case of capital goods, the import duties (both BCD and IGST) stand deferred till they are cleared from the warehouse for home consumption or are exported. The capital goods can be cleared for home consumption as per Section 68 read with Section 61 of the Customs Act on payment of applicable duty without interest. The capital goods can also be exported after use, without payment of duty as per Section 69 of the Customs Act. The duty deferment is without any time limitation.

3.4 The Appellant further submitted that in addition to above, interest is payable only in the case of goods are removed "as such" i.e. without being used

/ consumed from the MOOWR premises considered as normal bonded warehouse and not on the goods which are consumed / used for manufacturing resultant products. The Appellant also submitted that it may be appreciated that the intent of the MOOWR scheme is designed by the government of India for deferment of duty and if the interest is being charged for goods which are used/ consumed for manufacturing and other operations in warehouse for sale of resultant products, the scheme is not beneficial for the trade and industry which we are sure not the intent of the government.

3.5 The Appellant drew reference section 61 of Customs Act, 1962 which read as under:-

[Section 61. Period for which goods may remain warehoused.

(1) Any warehoused goods may remain in the warehouse in which they are deposited or in any warehouse to which they may be removed, -

in the case of capital goods intended for use in any hundred per cent export oriented undertaking or electronic hardware technology park unit or software technology park unit or any warehouse wherein manufacture or other operations have been permitted under section 65, till their clearance from the warehouse;

in the case of goods other than capital goods intended for use in any hundred per cent. export oriented undertaking or electronic hardware technology park unit or software technology park unit or any warehouse wherein manufacture or other operations have been permitted under section 65, till their consumption or clearance from the warehouse; and

in the case of any other goods, till the expiry of one year from the date on which the proper officer has made an order under sub-section (1) of section 60:

3.6 The Appellant submitted that (2) Where any warehoused goods specified in clause (c) of sub-section (1) remain in a warehouse beyond a period of ninety days from the date on which the proper officer has made an order under sub-section (1) of section 60, interest shall be payable at such rate as may be fixed by the Central Government under section 47, on the amount of duty payable at the time of clearance of the goods, for the period from the expiry of the said ninety days till the date of payment of duty on the warehoused goods:

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3.7 The Appellant further submitted that it is pertinent to note here that section 61(1)(a) clearly stipulate that warehousing period for the goods intended to be used in the MOOWR unit is valid till their clearance from the warehouse. Further, proviso (2) of section 61 is ample clear that interest is not payable beyond 90 days in case of MOOWR unit.

3.8 The Appellant further made additional submission vide email. The Appellant drew attention to FAQ issued from F.No. 484/03/2015-LC (Pt) regarding "Frequently Asked Questions on Manufacture and Other Operations in Customs Warehouse." The relevant part of the submission w.r.t. above FAQ is as under:-

1. Reference may please be drawn to FAQ No. 10 wherein it is clarified that Manufacture and other operations in a bonded warehouse is a duty deferment scheme. Thus both BCD and IGST on imports stand deferred. In the case of goods other than capital goods, the import duties (both BCD and IGST) stand deferred till they are cleared from the warehouse for home consumption, and no interest is payable on duty. Copy of the FAQ and its clarification is attached herewith for your ready reference.

The Appellant also drew attention to CBIC Circular No. 34/2019-Cus dated 1st October, 2019. The relevant part of the submission w.r.t. above circular is as under:-

1. In addition to this, reference may please be drawn to CBIC Circular No. 34/2019-Cus dated 1st October, 2019, para 8 state that As regards import duties payable on the imported goods contained in so much of the resultant products are concerned, same shall be paid at the time of supply of the resultant product from the warehouse for which the licensee shall have to file an ex-bond Bill of entry and no interest shall be payable. Copy of the CBIC Circular No. 34/2019-Cus dated 01st October, 2019.

3.9. The Appellant craved leave to add to alter or vary the aforesaid grounds of appeal.

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In view of the above, the Appellant prayed that:

(a) the assessment of Bill of Entry No. 4239088 dated 01.09.2025 for levy of interest amount of Rs. 4,026/- be set aside,

(b) the said Bill of entry be ordered to be re-assessed without interest and order for grant of Refund of erroneous interest amount of Rs. 4,026/-calculated by EDI system and paid by the appellant to be refunded as per provision of section 27 of Customs Act, 1962

(c) appeal be allowed

(d) consequential relief be granted;

(e) for such other and further reliefs as the nature and circumstances of the case may require.

PERSONAL HEARING:

4. Personal Hearing in the matters was fixed on 18.08.2025, which was attended by Shri Devang Makand, Sr. General Manager/Authorized Representative. He reiterated the submissions made at the time of filing the appeals and requested for additional submission on or before 24th August, 2026.

Admission of Appeal:

5.1. I have gone through the appeal memoranda. The date of the Bills of Entry and the date of filing appeals by the Appellant are tabulated below.

Bill of Entry No. and Date	Date of Filing appeal	Remark
4414585 dated 10.09.2025	24.10.2025	File within 60 days of the order
4239088 dated 01.09.2025	24.10.2025	File within 60 days of the order
4250182 dated 02.09.2025	24.10.2025	File within 60 days of the order
4250200 dated 02.09.2025	24.10.2025	File within 60 days of the order
4250172 dated 02.09.2025	24.10.2025	File within 60 days of the order

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4250196 dated 02.09.2025	24.10.2025	File within 60 days of the order

The appeals have been filed within 60 days of date of communication, i.e. date of assessment of the impugned Bills of Entry. Accordingly, I find that all the 06 appeals have been filed within the time limit stipulated in Section 128(1) of the Customs Act, 1962.

5.2. I find that in the present case, the matter pertains to interest calculated by EDI system and paid by the Appellant therefore, there is no question of pre-deposit of 7.5% of duty demanded as prescribed under Section 129E of the Customs Act, 1962.

5.3. In view of the above, the appeal is admitted and is taken up for disposal on merits.

DISCUSSION AND FINDINGS

6.1. The ICD, Morbi was requested for submission of comments of the appeal filed by the Appellant vide letters 11.08.2026 but no comments have been received by this office till date therefore, I am taking up the issue for decision based on the facts of the case and documentary evidence available on record. I have carefully gone through the case records, impugned Bills of Entries, the defense put forth by the Appellant in their appeal, arguments advanced during the course of the personal hearing.

6.2. Now coming to the merits of the case, it is observed that the appellant had filed 06 Bills of Entry mentioned at Table – I above, wherein goods declared as parts of the HTAR HEAT STRENGTHEN GLASS & HST GLASS (Raw Materials) have been imported by them. The above Bills of entry were assessed wherein interest has been levied and they are not liable to pay interest on Customs Duty in respect of goods imported under MOOWR Scheme. I find that the appeals have been filed against self-assessment of Bills of Entry disputing levy of interest on the goods imported by under MOOWR Scheme.

6.3. It is further observed that no speaking order by the proper officer in the matter is available. Hence, I find that entire facts are not available on records to verify the claims made by the appellant. Copies of appeal memoranda were also

Vishwajeet Singh

sent to the jurisdictional officer for comments. However, no response has been received from the jurisdictional office. I find that there is no evidence available on record which suggest that there are any findings elaborating the application of interest in the present. As the Bills of Entry are assessed by the EDI system therefore, it is required that the applicability of interest in the present case should be adjudicated by the proper officer. Therefore, I find that remitting the case to the proper officer for passing speaking order becomes sine qua non to meet the ends of justice. Accordingly, the case is required to be remanded back, in terms of sub-section (3) of Section 128A of the Customs Act, 1962, for passing speaking order by the proper officer under Section 17(5) of the Customs Act, 1962 by following the principles of natural justice. In this regard, I also rely upon the judgment of Hon'ble High Court of Gujarat in case of Medico Labs – 2004 (173) ELT 117 (Guj.), judgment of Hon'ble Bombay High Court in case of Ganesh Benzoplast Ltd. [2020 (374) E.L.T. 552 (Bom.)] and judgments of Hon'ble Tribunals in case of Prem Steels P. Ltd. [2012-TIOL-1317-CESTAT-DEL] and the case of Hawkins Cookers Ltd. [2012 (284) E.L.T. 677(Tri. – Del)] wherein it was held that Commissioner (Appeals) has power to remand the case under Section-35A(3) of the Central Excise Act, 1944 and Section-128A(3) of the Customs Act, 1962. The speaking order shall be passed preferably within a time period of 3 months from the date of receipt of this order and after following principles of natural justice.

7. In view of the foregoing discussion, all the 06 appeals are allowed by way of remand. The cases are remanded to the jurisdictional Adjudicating Authority for deciding the levy of interest on Customs Duty paid by the Appellant in the above referred Bills of Entry in accordance with law after giving opportunity of personal hearing to the Appellant following the principle of natural justice. It is expressly clarified that no opinion or views have been expressed on the merits of the case.

Vishwajeet Singh
30.09.2026.

(Vishwajeet Singh)
Commissioner (Appeals),
Customs, Ahmedabad

सत्यापित/ATTESTED

अधीक्षक/SUPRERINTENDENT
सीमा शुल्क (अपील्स), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD

F.No. S/49-270 to 275/CUS/JMN/OCT/2025-26

By Speed Post / E-mail (As per Section 153(1)(c) of the Customs Act, 1962)

To
M/s. Reliance Industries Limited
Navagam Via Khodiyar Colony, 1, P.O.-Navagam/Kana Chhikari, Jamnagar 361006

Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
   (email: ccoahm-guj@nic.in)

2. The Commissioner of Customs, Custom House, Jamnagar.
   (email: commr-cusmundra@nic.in, rra-mundra@gov.in)

3. The Deputy/Assistant Commissioner of Customs, ICD, Morbi

4. Guard File.

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