



सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD

चौथी मंज़िल 4th Floor, हड्डो बिल्डिंग HUDCO Building, ईश्वर भुवन रोड Ishwar Bhuvan Road, नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009.

दूरभाष क्रमांक Tel. No. 079-26589281

DIN-20250671MN000050825D

क	फाइल संख्या FILE NO.	S/49-99/CUS/AHD/2024-25
ख	अपीलआदेश संख्या ORDER-IN-APPEAL No. (सीमाशुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	AHD-CUSTM-000-APP-67-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	04.06.2025
	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	Order - In - Original No. 11/DC/CHH/REFUND/ 2024-25 dated 04.06.2024 passed by the Deputy Commissioner of Customs, Custom House, Hazira, Surat.
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	04.06.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Styrenix Performance Materials Ltd. 9th floor, "Shiva", Sarabhai Compound, Dr. Vikram Sarabhai Marg, Vadiwadi, Vadodara - 390023.

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 हैं। 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)	बैगेज 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.	<p>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 :</p> <p>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 :</p> <p>(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.</p> <p>(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.</p> <p>(ख) सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो</p> <p>(b) 4 copies of the Order - In - Original, in addition to relevant documents, if any</p> <p>(ग) पुनरीक्षण के लिए आवेदन की 4 प्रतियां</p> <p>(c) 4 copies of the Application for Revision.</p> <p>(घ) पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथासंशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्की और विविध मर्दों के शीर्षके अधीन आता है में रु. 200/- (रूपए दो सौ मात्र) या रु.1000/- (रूपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दोप्रतियां, यदि शुल्क, मांगा गया व्याज, लगाया गया दंड की राशि और 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/-</p> <p>(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/-.</p>				
4.	<p>मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध 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</p> <p>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 :</p> <table border="1"> <tr> <td>सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</td> <td>Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</td> </tr> <tr> <td>दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</td> <td>2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</td> </tr> </table>	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench	दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench				
दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd 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 हजार 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 हजार 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 हजार 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 हैं, या दंड के 10 % 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

M/s. Styrenix Performance Materials Ltd., 9th floor, "Shiva", Sarabhai Compound, Dr. Vikram Sarabhai Marg, Vadiwadi, Vadodara - 390023 (hereinafter referred to as 'the appellant') has filed the present appeal against Order-In-Original No. 11/DC/CHH/REFUND/2024-25 dated 04.06.2024 (hereinafter referred to as 'the impugned order') passed by the Deputy Commissioner of Customs, Custom House, Hazira, Surat (hereinafter referred to as 'the adjudicating authority').

2. Facts of the case, in brief, are that the appellant had submitted a claim for refund of duty of Rs.14,62,082/- vide their letter dated 09.02.2024 (received in the office of the adjudicating authority on 21.03.2024) for two Bills of Entry Nos. 6683926 and 6683927, both dated 20.01.2020 (hereinafter referred to as 'the impugned Bills of Entry'). The said refund was arisen on account of finalization of provisional assessment of the impugned Bills of Entry on 25.08.2020. As the provisional assessment was finalized on 25.08.2020 and the refund claim was received on 21.03.2024, it appeared that the refund claim was filed beyond the maximum period of 1 year, as prescribed under Section 27(1B) of the Customs Act, 1962 and so, it was time-barred.

3. A Show Cause Notice dated 16.05.2024 was issued to the appellant for rejection of the refund claim and it has been adjudicated vide the impugned order. During the personal hearing before the adjudicating authority, the claimant has submitted that due to lockdown in COVID pandemic period, they could not submit the refund application in time. The adjudicating authority has observed that as per Section 27(1B), the period of limitation for filing refund claim is one year, and it should be computed from the date of adjustment of duty after the final assessment thereof. In the instance case, the date finalization of assessment of the impugned Bills of Entry was 25.08.2020 and the refund claim has been filed on 21.03.2024. As regards extension of time-limit due to COVID-19 pandemic, the adjudicating authority has observed as under:

"13. I find that extensions has been allowed by the Government of India vide the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, as amended from time to time, and also relaxation has been granted by the Hon'ble Supreme Court of India Order dated 10.01.2022 in M.A. No. 21 of 2022, excluding the period from 15.03.2020 to 28.02.2022 for the purpose of limitations. I find that the subject Bills of Entry were finalised on 25.08.2020 and since the due date for filing of refund claim comes in between 15.03.2020 to 28.02.2022, the extension for filing refund claim is available to the claimant. However, the claimant has filed the application of refund claim on 21.03.2024. Therefore, even after considering the extensions allowed

by the Government of India vide the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, as amended from time to time, and relaxation granted by the Hon'ble Supreme Court of India Order dated 10.01.2022 in M.A. No. 21 of 2022 for the purpose of limitations, the refund claim application filed by the claimant is barred by the limitation of time prescribed under Section 27 of the Customs Act, 1962 and thus, the refund claim filed by the claimant is improper and liable to be rejected and I proceed to do so. In view of this, I am not going into further merits of the claim as well as the aspect of Unjust Enrichment, since it would be futile as the claim is time barred."

With above findings, the adjudicating authority has rejected the refund claim.

4. Being aggrieved, the appellant has filed the present appeal on 27.06.2024. As the appeal has been filed against rejection of refund claim, payment of pre-deposit under the provisions of Section 129E of the Customs Act, 1962, does not require. In the Form C.A.-1, the date of communication of the Order-In-Original dated 04.06.2024 has been shown as 06.06.2024. Thus, the appeal has been filed within normal period of 60 days, as stipulated under Section 128(1) of the Customs Act, 1962 and so, it has been taken up for disposal on merits.

5. The appellant has, inter-alia, raised various contentions in the **Grounds of Appeal**, which are as under:



As per Section 27(1)(B)(c) of Customs Act, 1962, where any duty is paid provisionally under section 18, the limitation of one year shall be computed from the date of adjustment of duty after the final assessment thereof or in case of re-assessment, from the date of such re-assessment. Where any duty is paid provisionally under section 18 of the Customs Act, 1962, the limitation of one year shall be computed:

- a) from the date of adjustment of duty after the final assessment thereof; or
- b) in case of re-assessment, from the date of such re-assessment

5.2 From the provisions of Section 27 of Customs Act, 1962, it is clear that the following steps are to be completed for the purpose of computing limitation period of one year:

- a) Provisionally assessed Bills of Entry are to be finally assessed;
- b) Duty is to be adjusted after final assessment of duty as per finally assessed Bills of Entry. This means that in case the duty payable on final assessment of Bills of Entry is more than what has been paid at the time of provisional assessment, the duty adjustment takes place by way of demand by Customs Authorities followed by payment of differential excess duty by importers as per finally assessed Bills of Entry.

c) In case excess duty has been paid at the time of Provisional assessment of Bills of Entry and on finalisation of assessment, the excess paid duty is refundable to importer and the adjustment of such excess duty takes place, only by way of refund of the excess customs duty paid, to importer at the time of provisional assessment.

5.3 In the instant case, the "adjustment of duty" after final assessment of duty, has not taken place and therefore the Time Limit specified under Section 27 (1B) (c) of the Customs Act, 1962 has not triggered / commenced. According to the appellant, such limitation period would trigger / commence only from the date of refund of duty (adjustment of excess duty paid by way of refund to Appellants).

5.4 The Adjudicating Authority has erroneously considered the limitation period from the date of Finalisation of Provisional assessment, ignoring the provisions that the "limitation of one year shall be computed from the date of adjustment of duty after the final assessment thereof".

5.5 The appellant further contended that as per Provisions of Section 18 and 27 of the Customs Act, refund is required to be paid by Department suo motu and Appellants are not required to file any refund claim under Section 27.

5.6 The CESTAT, Ahmedabad in case of INDIAN OIL CORPORATION LTD., Versus COMMISSIONER OF C. EX., VADODARA-1 reported in 2015 (315) E.L.T. 49 (Tri. Ahmd.) has held that:

"4. As the facts in this case are identical in as much as the present appellant was found to have paid excess duty at the time of finalization of provisional assessment. Accordingly, it is held that during the relevant period when an amount becomes refundable to an assessee upon finalization of provisional assessment by the appropriate authority, the same has to be refunded immediately and appellant was not required to file any refund claim under Section 27 of the Customs Act, 1962"

In view of the above order, the appellant submitted that in case of duty found to be paid in excess at the time of provisional assessment, Revenue was required to refund the amount without any refund application filed by the appellant. Since no refund application is required to be filed hence the refund of the appellant cannot be considered as time-barred.

5.7 Appellant place reliance upon the following case laws in support of its arguments:

- (i) Commissioner of Customs v. Hindalco Industries Ltd. [2008 (231) E.L.T. 36 (Guj.)];
- (ii) Commissioner of Customs v. Indian Oil Corporation [2012-TIOL-52-High Court-DEL-Cus = 2012 (282) E.L.T. 368 (Del)]
- (iii) CCE & ST Vadodara II v. M/s. Panasonic Battery India Co. Ltd. [2013-TIOL-1367-CESTAT AHM-LB = 2014 (303) E.L.T. 231 (Tri-LB)]

5.8 In view of the above, the appellant has contended that the refund arising out of finalization of provisional assessment under Section 18 of the Customs Act, 1962, the excess duty paid has to be refunded suo motu without requiring the assessee to file any refund application. The appellant has prayed to set aside the impugned order and grant refund with mandatory interest.

Personal Hearing

6. Personal Hearing in this matter was held in virtual mode, i.e. through video conference, on 29.05.2025, which was attended by Shri Wellingdon Christian, Advocate, on behalf of the appellant. He reiterated the written submissions made at the time of filing of appeal and submitted a Synopsis by email. In the Synopsis, he relied upon an Order-in-Appeal No. KDL-CUSTM-000-APP-146-23-24 dated 3.7.2023, passed by the Commissioner of Customs (Appeals), Ahmedabad, in the case of M/s. Ineos Styrolution India Ltd., which is the ~~old~~ name of their company.

Findings:

7. I have carefully gone through the impugned order, appeal memorandum filed by the appellant, and oral submissions made on behalf of the appellant during course of hearing. The issue to be decided in the case is that in case of refund arises on account of finalization of provisional assessment, whether the appellant was required to file refund application under Section 27 within the prescribed time-limit or refund has to be granted suo motu.

8. I have referred the provisions of Section 18 and Section 27 of the Customs Act, 1962, as amended by the Finance Act, 2011. As per Section 18(2)(a), to the extent it applies in the present case, the amount paid provisionally is to be adjusted against the duty finally assessed and the importer was entitled to refund for the amount paid in excess. I note that in this provision speaks about entitlement of refund, it is nowhere written that the Department has to give refund suo motu. Whereas, Section 27(1) states that any person claiming refund of any duty may make an application before expiry of one year from the date of payment.



However, Section 27(1B)(c), as applicable in the case of provisional assessment, prescribes that the period of limitation of one year shall be computed from the date of adjustment of duty after final assessment thereof. In view of these statutory provisions, I am of the view that though the applicant was entitled for refund on account of finalization of provisional assessment, but in order to get refund, they were required to file refund application within the prescribed time-limit under the provisions of Section 27.

9. On this issue, I have referred the Orders/Judgments of higher authorities, as relied upon by the appellant.

9.1 I reproduce Para 21 of the Order of Hon'ble Gujarat High Court in case of ***Commissioner of Customs v. Hindalco Industries Ltd. [2008 (231) E.L.T. 36 (Guj.)]***, which is as under (underline supplied):

"21. Therefore, on both counts, in light of the authorities referred to hereinbefore, and on interpretation of provisions of Section 18 of the Act, on finalisation of assessment if any excess duty is found to have been paid at the time of provisional assessment, Revenue is bound in law to make the refund without any claim being required to be made by an assessee. This would be the position in law upto 12-7-2006 and not thereafter."

In view of the above Judgment of the jurisdictional High Court, revenue is bound to make refund without any claim thereof for the period upto 12-07-2006 and not thereafter. Whereas, in the case on hand, the goods were imported in the year 2020 and the provisional assessments were finalized on 25.08.2020. Therefore, I am of the view that Revenue is not bound to make the suo motu refund without any application/claim of the appellant.

9.2 The appellant has also relied upon the Order of the CESTAT, Ahmedabad, in the case of ***INDIAN OIL CORPORATION LTD., Versus COMMISSIONER OF C. EX., VADODARA-1 reported in 2015 (315) E.L.T. 49 (Tri. Ahmd.)*** and reproduced Para 4 of the said Order, which is mentioned hereinabove in Para 5.6. I find that **the appellant has deliberately not mentioned the last sentence of the said Para 4**, which states that the ***refund claim cannot be held to be time-barred as the same pertained to provisional assessments before 12-7-2006.*** The entire Para 4 of the said Order is reproduced below with underline supplied:

"4. As the facts in this case are identical in as much as the present appellant was found to have paid excess duty at the time of finalization of provisional assessment. Accordingly, it is held that during the relevant period when an amount becomes refundable to an assessee upon finalization of provisional assessment by the appropriate authority, the same has to be refunded immediately and appellant was not

required to file any refund claim under Section 27 of the Customs Act, 1962. Accordingly, refund claim cannot be held to be time-barred as the same pertained to provisional assessments before 12-7-2006."

The approach of the appellant in curtailing adverse part of an Order and reproducing only favorable part, which is not applicable for the period involved in their appeal, is not desirable. At the cost of repetition, I mention that the period involved in the present case is of the year 2020 and therefore, the above-mentioned Order in the case of Indian Oil Corporation Ltd. (supra) does not apply to the present case.

9.3 I have gone through the Order of Larger Bench of the CESTAT, Ahmedabad, in the case of ***CCE & ST Vadodara II vs. Panasonic Battery India Co. Ltd. [2014 (303) E.L.T. 231 (Tri-LB)]***, which is relied upon by the appellant. I find that the said case is related to refund of Central Excise duty and the provisions of Section 11B of the Central Excise Act, 1944 as well as Rule 9B of the erstwhile Central Excise Rules, 1944 have been discussed therein. Further, the said case is related to doctrine of unjust enrichment. Therefor, it does not apply to the present appeal.

10. In view of the above, I hold that the Customs Department was not required to grant the refund *suo motu*, but the appellant was required to file application for refund under Section 27 inasmuch as the provisional assessments were made in the year 2020 and finalized on 25.08.2020, i.e. after the date 12/13.07.2006 from which the applicable provisions have been amended.

11. Now, coming to the time-limit prescribed under Section 27 for filing of refund claim in this case, I find that as per Section 27(1B)(c), the appellant was required to file refund claim within one year from the date of adjustment of duty after final assessment thereof. In the present case, undisputedly, the assessment was finalized on 25.08.2020 and therefore, the duty paid provisionally stands adjusted towards duty payable finally on 25.08.2020. Therefore, the appellant was required to file a refund claim within one year from the date 25.08.2020, whereas, the appellant has filed refund claim on 21.03.2024. I do not agree with the contention of the appellant that the adjustment of duty after final assessment has not taken place and therefore, the time-limit under Section 27(1B)(c) has not triggered/commenced. I am of the view that the said adjustment was already done on 25.08.2020 and therefore, the time-limit has been triggered/commenced from 25.08.2020.

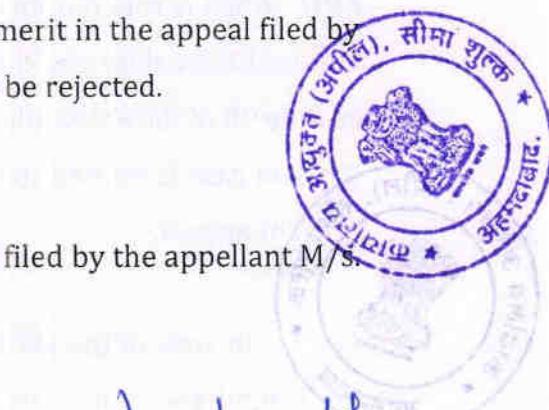
12. I have perused the ***Order-in-Appeal No. KDL-CUSTM-000-APP-146-23-24 dated 03.07.2023***, passed by my predecessor in the case of ***M/s. Ineos Styrolution India Ltd.***

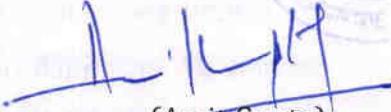
which is now known as M/s. Styrenix Performance Materials Ltd. i.e. the appellant. I find that the said case is related to refund of 1% Revenue Deposit (also known as Extra Duty Deposit) on account of finalization of provisional assessment by Special Valuation Branch, GATT Valuation Cell, Mumbai. In the said case, the last dates for filing refund claims were 25.08.2020, 19.11.2020 and 01.12.2020, but the refund claim was filed on 30.09.2021. The then Commissioner (Appeals) has referred the Order dated 10.01.2022 of Hon'ble Supreme Court in M.A. 21 of 2022 and other Orders of higher authorities regarding extension of time-limit due to COVID-19 pandemic. Whereas, in the present case, the refund claim has been filed much after the end of extension of time-limit due to COVID-19 and the appellant has also not contested about applicability of extension of time-limit. Therefore, I am of the view that findings of the said earlier Order-in-Appeal dated 03.07.2023 is not applicable to the present case.

13. In view of the above discussions, I do not find any merit in the appeal filed by the appellant and therefore, I am of the view that it is required to be rejected.

Order

14. I uphold the impugned order and reject the appeal filed by the appellant M/s. Styrenix Performance Materials Ltd.




 (Amit Gupta)
 Commissioner (Appeals),
 Customs, Ahmedabad

F.No. S/49-99/CUS/AHD/2024-25

Date: 04.06.2025

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

To

M/s. Styrenix Performance Materials Ltd.
 9th floor, "Shiva", Sarabhai Compound,
 Dr. Vikram Sarabhai Marg, Vadiwadi,
 Vadodara – 390023.
 (Email: secshare@styrenix.com)

Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
(email: ccohm-guj@nic.in)
2. The Principal Commissioner of Customs, Custom House, Ahmedabad.
(email: cus-ahmd-guj@nic.in ; rra-customsahd@gov.in)
3. The Deputy Commissioner of Customs, Custom House, Hazira, Surat.
(email: cusport.hazira@icegate.gov.in , haziracustoms@gmail.com)
4. Shri. Wellingdon Christian, Advocate, Vadodara.
(email: wellingdon_associates@yahoo.co.in)

5. Guard File.

