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

DIN – 20260371MN0000823467

क	फ़ाइल संख्या FILE NO.	S/49-404/CUS/AHD/Jan/25-26 (1) S/49-468 to 470/CUS/AHD/Feb/25-26 (3) S/49-612/CUS/AHD/Mrch/25-26 (1) (Total 5 Appeals)
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	AHD-CUSTM-000-APP-773 to 777-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	30.03.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	125/ICD-TUMB/DC-MK/REF/NICO/25-26, 126/ICD-TUMB/DC-MK/REF/NICO/25-26 & 127/ICD-TUMB/DC-MK/REF/NICO/25-26 all dt. 26.11.2025 168/ICD-TUMB/DC-MK/REF/NICO/25-26 dt. 22.12.25 118/ICD-TUMB/DC-MK/REF/NICO/25-26 dt. 27.10.25 all passed by the DC, ICD-Tumb, Valsad, Gujarat.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	30.03.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Nico Extrusions Ltd., 14, Niraj Industrial Estate, Off Mahakali Caves Road, Andheri (East), Mumbai-400093, Maharashtra. harish@metalloysrecycling.com / nico@nicoex.com

कार्यालय आयुक्त (अपील), सीमा शुल्क * अहमदाबाद *

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 exported
(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 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस,दण्ड,जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/-(रूपए दो सौ मात्र)या रु.1000/-(रूपए एक हज़ार मात्र), जैसा भी मामला हो, से सम्ब न्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, 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/-
(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

आयुक्त (अपील), सीमा शुल्क कार्यालय * अहमदाबाद *

	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 अपीलिय अधिकरण, 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 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.	

आयुक्त (अपील), सीमा शुल्क, कार्यालय, अहमदाबाद

Order-In-Appeal

M/s. Nico Extrusions Ltd., 14, Niraj Industrial Estate, Off Mahakali Caves Road, Andheri (East), Mumbai-400093, Maharashtra (hereinafter referred to as "the Appellant") have filed total 05 appeals challenging total 05 Order-In-Originals, details as per Table-I below, (herein after referred to as "the impugned orders") passed by the Deputy Commissioner, Customs, ICD-Tumb, Valsad, Gujarat (herein after referred to as "the adjudicating authority").

TABLE - I

Sr. No	Appeal No.	BOE/Order No. & Date	OIO Date	OIO receipt date	Appeal Filed dt.	Filed in time limit
1	S/49-468/CUS/AHD/2025-26	125/ICD-TUMB/DC-MK/REF/NICO/25-26	26.11.25	04.12.25	02.02.26	Yes
2	S/49-469/CUS/AHD/2025-26	126/ICD-TUMB/DC-MK/REF/NICO/25-26	26.11.25	04.12.25	02.02.26	Yes
3	S/49-470/CUS/AHD/2025-26	127/ICD-TUMB/DC-MK/REF/NICO/25-26	26.11.25	04.12.25	02.02.26	Yes
4	S/49-404/CUS/AHD/2025-26	118/ICD-TUMB/DC-MK/REF/NICO/25-26	27.10.25	17.11.25	13.01.26	Yes
5*	S/49-612/CUS/AHD/2025-26	168/ICD-TUMB/DC-MK/REF/NICO/25-26	22.12.25	16.02.26	16.03.26	Yes

* This OIO as per the appellant version was received through mail dt. 16.02.2026.

2. As the issue involved is identical in all the 05 appeals, they are being taken up simultaneously for disposal. Facts of the case, in brief, as borne out from the impugned orders, are that the Appellant had imported various variety of Scrap (herein after referred to as "the impugned goods") and had filed Bills of Entry under self-assessment for clearance of goods for home consumption. However, all these Bills of Entry were re-assessed by the proper officer, who rejected the value declared by the appellant and enhanced the value of the goods, which resulted in excess payment of duty.

2.1 The appellant, in respect of the appeals mentioned at Sr. Nos. 01 to 3, 4 & 5 of Table-I above had preferred appeals before the Commissioner (Appeals), Customs, Ahmedabad. The Commissioner (Appeals), Customs, Ahmedabad, vide Order-in-Appeal Nos. AHD-CUSTM-000-APP-177-23-24 dt. 26.09.23, AHD-CUSTM-000-APP-178-23-24 dt. 26.09.23 and AHD-CUSTM-000-APP-376-23-24, dated 12.01.2024, AHD-CUSTM-000-APP-164-25-26, dated 07.08.2025 & AHD-CUSTM-000-APP-377-23-24, dated 12.01.2023, setting aside the impugned orders and allowed the appeals with consequential relief, in accordance with law, details as per Table-I above.

2.2 In pursuance of the aforesaid the Orders-in-Appeal passed by the Commissioner (Appeals), Customs, Ahmedabad, the appellant filed refund claims of excess duty paid along with claims for interest before the refund sanctioning authority.

The Deputy Commissioner, Customs, ICD, Tumb, after examining and considering the relevant statutory provisions governing refund, sanctioned the refund of excess duty paid vide a total of 05 impugned orders, as detailed in Table–I above. However, in the said impugned orders, there is no mention and discussion regarding granting of the interest claimed by the appellant.

3. Being aggrieved with the impugned orders passed by the Adjudicating Authority, the Appellant have filed the present total 05 appeals as per Table-I. The Appellant, have raised various contentions and filed detailed submissions in their appeal memorandum which are more or less same in all five appeals, same are mentioned below:

I-DENIAL OF INTEREST CAUSES SEVERE PREJUDICE TO AN MSME AND RESULTS IN UNJUST FINANCIAL BURDEN DUE TO BANK FINANCE

1. The Appellant is a duly registered Micro, Small and Medium Enterprise (MSME) and carries on its business operations with limited working capital resources, substantially dependent for working capital on bank finance, cash credit limits and other borrowing facilities.

2. The excess customs duty in the present case was collected on account of arbitrary enhancement of value, and remained blocked with the Government for nearly four to five years. However, the Appellant ultimately succeeding before the Hon'ble Commissioner of Customs (Appeals).

3. During the entire period of illegal retention of funds, the Appellant was compelled to borrow funds from banks at commercial rates of interest in order to sustain its business operations, meet import obligations, and honour export and domestic commitments.

4. Denial of statutory interest on delayed refund compels the Appellant to effectively finance the Government interest-free, while itself bearing heavy interest costs, which is manifestly arbitrary and inequitable.

5. Such action disproportionately affects MSMEs, frustrates ease of doing business, and violates Articles 14, 19(1)(g) and 300A of the Constitution of India. The impugned refund orders, having failed to consider this grave financial prejudice, are therefore unsustainable in law

II IMPUGNED REFUND ORDERS ARE CONTRARY TO SECTION 27A OF THE CUSTOMS ACT, 1962

1. Section 27A of the Customs Act, 1962 provides for payment of interest on delayed refunds and embodies the legislative intent that the Government must compensate an assessee for use of its money beyond the statutorily prescribed period.

2. In the present case, refund has been sanctioned after an inordinate delay of several years, yet interest has been denied on a hyper-technical and mechanical interpretation of the provision.

3. Interest under Section 27A is automatic and mandatory once the refund is delayed beyond the prescribed period and is not dependent upon the discretion of *the authority.*

4. The impugned refund orders defeat the object of Section 27A and are therefore liable to be set aside.

III DUTY PAID PURSUANT TO ENHANCEMENT IS DEEMED TO BE PAID UNDER PROTEST (CISCO SYSTEMS)

1. Not granting interest assumably due to the duty was not paid under protest is wholly untenable.

2. The Hon'ble CESTAT in Cisco Systems India Pvt. Ltd., affirmed by the Hon'ble Delhi High Court and the Hon'ble Supreme Court, has conclusively held that filing of appeal itself constitutes protest as contesting the enhancement in itself is a protest, as also observed by High Court and Supreme Cout.

3. The Appellant consistently contested the enhancement from inception and ultimately succeeded before the Hon'ble Commissioner of Customs (Appeals).

4. Absence of a specific endorsement of 'under protest' on the ICEGATE portal cannot defeat substantive statutory and constitutional rights.

5. The impugned refund orders are contrary to binding precedent under Article 141 of the Constitution of India.

IV-EXCESS DUTY COLLECTED WITHOUT AUTHORITY OF LAW - ILLEGAL LEVY AB INITIO (ARTICLE 265)

1. Upon the Hon'ble Commissioner of Customs (Appeals) setting aside the enhancement of assessable value in entirety, the legal consequence is that the excess duty collected from the Appellant stood collected without authority of law

2. Article 265 of the Constitution mandates that no tax shall be levied or collected except by authority of law

3. Retention of such illegally collected amount without interest is unconstitutional and impermissible.

V-ILLEGAL RETENTION OF MONEY VIOLATES ARTICLE 300A AND RESULTS IN UNJUST ENRICHMENT OF THE STATE

1. Money lawfully belonging to the Appellant constitutes property under Article 300A of the Constitution of India.

2. Continued retention of such money without payment of interest amounts to deprivation of property without authority of law.

VI BINDING JURISDICTIONAL JUDGMENT OF THE BOMBAY HIGH COURT (AJAY CORPORATION) INDUSTRIAL

1. The Hon'ble Bombay High Court in Ajay Industrial Corporation Ltd. has categorically held that retention of excess duty without authority of law is impermissible and that interest is compensatory and mandatory

2. Being a judgment of the jurisdictional High Court, the same is binding on the Respondent authorities.

3. Denial of interest in the present case is therefore directly contrary to the said binding judgment.

VII PERSUASIVE AUTHORITY OF THE ORISSA HIGH COURT (VEDANTA LTD.)

1. The Hon'ble Orissa High Court in Commissioner of Customs v. Vedanta Ltd. has held that statutory provisions relating to interest cannot be interpreted to legitimise arbitrary retention of money by the State.

2. The Hon'ble Court emphasised that substantial justice must prevail over technical interpretation and that interest is payable where the Department retains amounts for inordinate periods.

3. The ratio fully supports the Appellant's case for grant of interest.

IMPUGNED ORDERS ARE NON-SPEAKING AND VIOLATIVE OF PRINCIPLES OF NATURAL JUSTICE

1. The impugned refund orders do not deal with the detailed submissions and binding judicial precedents relied upon by the Appellant.

2. The orders not considering interest and are therefore non-speaking.

3. Such orders are violative of principles of natural justice and are liable to be set aside on this ground alone

IX - Right to Amend, Alter, or Add Grounds of Appeal:

The appellants reserve the right to amend, alter, or add to the grounds of appeal as necessary and the appellant be granted PH before the order is passed in the matter."

PERSONAL HEARING:

4. In pursuance of the principles of natural justice, a Personal Hearing was granted to the appellant on 30.03.2026 to present their case. The appellant vide mail dated 27.03.2026 submitted additional written submission. The appellant submitted that due to unavoidable engagement in another matter listed for physical hearing at Nhava Sheva on the same date, that their present written submissions be taken on record and considered while deciding the matter. Further, all grounds, submissions, and reliefs taken in the Appeal Memorandum may kindly be read as part and parcel of these written submissions. The appellant further submitted that the issue involved in the present appeals is squarely covered and identical to the case of M/s Metalloys Recycling Ltd., decided by the Authority in Appeal No. F. No. 5/49-550-606/CUS/AHD/March/2025-26.

DISCUSSION AND FINDINGS:

5. Before going into the merits of the case, I find that as per appeal memorandum, all 05 appeals as per Table-I, have been filed within statutory time limit of 60 days prescribed under Section 128(1) of the Customs Act, 1962. Further, the present

appeal being a refund matter, the requirement of pre-deposit under Section 129 of the Customs Act, 1962 does not arise.

I find that the appellant, with reference to the Personal Hearing scheduled on 30.03.2026, vide email dated 27.03.2026, submitted that due to unavoidable engagement in another matter listed for physical hearing at Nhava Sheva on the same date, they were unable to attend the hearing and requested that their written submissions be taken on record and considered while deciding the matter. I further find that the appellant, vide letter dated 28.01.2026, requested the appellate authority to take up the matter on priority, stating that their unit is an MSME and the issue pertains to the year 2021. In view of the same, the appellant sought early disposal of the appeal. Since the appeal has been filed within the prescribed time limit and considering the request for early hearing along with waiver of personal hearing, the appeal is admitted and taken up for disposal on merits.

6. I have carefully gone through the impugned orders, the appeal memorandums filed by the Appellant, the submissions made by the Appellant during the course of the hearing, additional submission as well as the documents and evidence available on record. It is observed that the Appellant has contended that the adjudicating authority has not granted any interest on the refund sanctioned. Accordingly, the issue to be decided in these present appeals is whether the impugned orders, as per Table-I above, passed by the adjudicating authority, in so far as it does not sanction interest on the refunded amount, is legal and proper in the facts and circumstances of the case.

6.1 It is observed that the Appellant had imported various varieties of scrap and filed Bills of Entry under self-assessment for clearance of the goods for home consumption. However, the said Bills of Entry were re-assessed by the proper officer by rejecting the declared value and enhancing the value, which resulted in excess payment of duty. Aggrieved by the enhancement of the assessable value, the Appellant preferred appeals before the Commissioner (Appeals), Customs, Ahmedabad. The said appellate authority, after due consideration, set aside the enhancement of value based on the LME price of DGoV guidelines and allowed the appeals of the appellant with consequential reliefs.

6.2 Accordingly, in pursuance of the order passed by the Commissioner (Appeals), Customs, Ahmedabad, the Appellant filed refund claims for the excess duty paid, along with claims for applicable interest, before the jurisdictional refund sanctioning authority. Upon examination of the relevant statutory provisions governing refunds, the Deputy Commissioner of Customs, ICD, Tumb, sanctioned the refund of the excess duty paid vide 05 impugned Orders-in-Original as per Table I. However, the said impugned orders are completely silent with regard to the grant of interest as claimed by the Appellant. The impugned order have not dealt with the detailed submission and binding judicial precedents quoted by them. No findings or reasons have been recorded concerning the entitlement to interest. Aggrieved by the non-grant of interest, the Appellant has preferred the present appeals against all 05 impugned orders as per Table-I, specifically contesting the denial of statutory interest on the refunded amount.

6.3 It is observed from the Statement of facts submitted by the appellant in their appeal memorandum that the appellant submitted that pursuant to the finality of the Order-in-appeals, the appellant filed application for re-assessment and refund of excess duty paid, alongwith a claim for statutory interest under section 27A of the Customs act, 1962. The appellant submitted that the department sanctioned the refund of the principal amount without any mention of interest or consequential relief vide their impugned orders. The appellant further submitted that the impugned refund orders do not deal with the detailed submissions and binding judicial precedents relied upon by the Appellant. The orders not considering interest and are therefore non-speaking. Such orders are violative of principles of natural justice and are liable to be set aside on this ground alone.

6.4 It is observed that the adjudicating authority, vide the impugned orders detailed in Table-I, has sanctioned the refund of excess duty paid. However, the said orders neither mention nor discuss the issue of grant of interest on the sanctioned refund amount. The Appellant has submitted in the appeal memorandum that no interest has been granted on the refunds sanctioned vide the impugned orders. On perusal of the impugned orders, it is evident that there is no discussion or finding with respect to the claim of interest on the refund amount. It is further observed from the appeal memorandum that the Appellant had specifically claimed interest on the refund under Section 27A of the Customs Act, 1962. The impugned orders reveal that the adjudicating authority has neither considered the Appellant's submissions regarding the claim of interest nor recorded any reasons for not granting the same. Thus, the impugned orders, to the extent they fail to deal with the claim of interest, are non-speaking orders. In view of the above, I find it appropriate to remand the matter to the adjudicating authority for the limited purpose of examining and deciding the Appellant's claim for interest in accordance with law, after duly considering the submissions made by the Appellant.

Accordingly, the matter is remanded back to the adjudicating authority for considering the request of interest made by the appellant and pass a speaking order by following the principles of natural justice in terms of sub-section (3) of Section 128A of the Customs Act, 1962. 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 adjudicating authority, while passing the order in remand proceedings, shall also consider the submissions made in the present appeal and pass speaking order after following principles of natural justice.

7. Accordingly, the appeals of the appellant, detailed as per Table-I, are allowed by way of remand.

(AMIT GUPTA)
Commissioner (Appeals)
Customs, Ahmedabad

Date: 30.03.2026

F.No: S/49-404/CUS/AHD/Jan/25-26 (1)
S/49-468 to 470/CUS/AHD/Feb/25-26 (3)
S/49-612/CUS/AHD/Mrch/25-26 (1)

By Email / Speed Post (As per Section 153 of the Customs Act, 1962.

Through Speed Post:

M/s. Nico Extrusions Ltd.,
14, Niraj Industrial Estate,
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harish@metalloysrecycling.com / nico@nicoex.com

Copy to:

1. The Chief Commissioner of Customs Gujarat, Custom House, Ahmedabad. (email: ccoahm-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, ICD- TUMB, Dist.-Valsad-396150. (cusicd-tumb@gov.in)
4. Guard File.