



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 - 20250671MN00008185E5

क	फ़ाइल संख्या FILE NO.	As per Table-I
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)	MUN-CUSTM-000-APP-065 to 077-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	13.06.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN- ORIGINAL NO.	As per Table-I
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	13.06.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	<ol style="list-style-type: none"> 1) M/s Vrinda Papers Pvt. Ltd., 204, S-524.Agarwal Complex, Vikas Marg. Shakarpur, Delhi-110092 2) M/S RSD Natural Resources Pvt. Ltd. 25,Mullick Street Kolkata-700007 3) M/s Four Square Impex. 610. GD-IIL Tower. B-08. NetajiSubhash Place, Pitampura, New Delli-110034



		<p>4) M/s A.R. Thermosets PvtLtd.. 58. Industrial Area MalwanFatehpur, Uttar Pradesh-212564</p> <p>5) M/s. N.C. Gandhi. 523-6, Ground Floor. KatraIshwarBhawan, Khari Baoli. Delhi</p> <p>6) M/s Deep Jyoti Wax Traders Pvt Ltd., 157 NetajiSubhash Road, Room No. 184. Kolkata-700001.</p> <p>7) M/s. Universal Texofabs, 524 Krishna Gali, Katra Neel, ChandaniChowk, Delhi-110006</p> <p>8) M/s Maruti Fabric Impex, 455-106, Kherakala, Delhi 110084</p> <p>9) M/S Madhusadan Organics Ltd, 5, Gopal Doctor Road, Kidderpore, Kolkata-700023.</p>
--	--	---



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 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 दस्तावेजों 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/- (रुपए दो सौ मात्र) या रु. 1000/- (रुपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित 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 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
	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, केन्द्रीय 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
	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 रूपए.
(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 रूपए
(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 रूपए.
(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 हैं, 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

Following appeals have been filed by the Appellants in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original / Bill of Entry assessment (hereinafter referred to as 'the impugned order/ Bill of Entry') passed by the Deputy/Assistant Commissioner, Customs, Custom House, Mundra (hereinafter referred to as the 'adjudicating authority') as per Table-I below

Table-I

Sr. No.	Name of the Appellant(M/s)	Appeal No.	OIO /Bill of Entry (BE) No. & date
1	M/s A.R. Thermosets Pvt Ltd.	S/49-205/CUS/MUN/2023-24	BE No.7756771 dtd. 08.12.2016
		S/49-216/CUS/MUN/2023-24	BE No.8652832 dtd. 23.02.2017
2	M/s Vrinda Papers Pvt. Ltd	S/49-206/CUS/MUN/2023-24	BE No.7271301 dtd. 28.10.2016
		S/49-207/CUS/MUN/2023-24	BE No.8080130 dtd. 04.01.2017
3	M/s.N.C. Gandhi	S/49-208/CUS/MUN/2023-24	BE No.7912157 dtd. 21.12.2016
		S/49-209/CUS/MUN/2023-24	BE No.8244481 dtd. 19.01.2017
4	M/s RSD Natural Resources Pvt. Ltd.	S/49-210/CUS/MUN/2023-24	BE No. 7798502 dtd. 13.12.2016
5	M/s Maruti Fabric Impex	S/49-214/CUS/MUN/2023-24	OIO NO. MCH/DC/NJ/GrIII/763/2016-17 dtd. 06.02.2017
6	M/s Deep Jyoti Wax Traders Pvt Ltd	S/49-217/CUS/MUN/2023-24	BE No. 8202468 dtd. 16.01.2017
7	M/s.Universal Texofabs	S/49-218/CUS/MUN/2023-24	OIO NO. MCH/DC/NJ/GrIII/760/2016-17 dtd. 06.02.2017
8	M/s Four Square Impex	S/49-219/CUS/MUN/2023-24	BE No. 7798818 dtd. 13.12.2016
9	M/s Madhusadan Organics Ltd	S/49-221/CUS/MUN/2023-24	BE No. 8641114 dtd. 22.02.2017
		S/49-222/CUS/MUN/2023-24	BE No. 8585176 dtd. 17.02.2017

2. As the issue involved is same in all the above appeals , the same are taken up together for disposal. Briefly stated, the facts in respect of Appellant at Sr.No.5 and 7 are that the importers filed various Bills of Entry seeking clearance of mixed lot of 100% Polyester Knitted Fabrics of various size, color



and GSM/ mixed lot of 100% Polyester Knitted Fabrics rolls of sorted different color and different weight falling under CTH 60053200/60063200 of the Customs Tariff Act. 1975. originating from China . Since the importers failed to substantiate the correctness of the declared value the value declared by the importers did not appear to be acceptable for assessing the goods imported by them, the same appeared to be rejected in terms of Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and required to be re-determined as per the provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. In respect of Appeals mentioned at Sr No. 5 and 7, the Adjudicating Authority noticed that contemporaneous import of these commodity are at or above around the value as per impugned orders, the declared value was rejected in terms of Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and the value was re-determined as USD 2.2 per kg as per Rule 3(4) read with Rule 5 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007; Bills of Entry have been assessed accordingly; rejected the protest letters submitted by the importers and appropriated the duty paid under protest .

2.1 Facts of the case in brief in respect of Appellants mentioned at Sr. 1,2,3,4,6,8 and 9 as detailed in the appeal memorandums leading to the present appeals, are that the importers filed Bills of Entry seeking clearance of imported goods. However, the proper officer had enhanced the transaction Value and assessed the duty liability accordingly in terms of Section 17/18 of the Customs Act 1962 and Rules/Regulation framed there under. Appellants mentioned at Sr No 1,2,3,4,6,8 and 9 have filed the appeals against assessment of Bills of Entry. In respect of Appellants mentioned at Sr. No 5 and 7 of above Table-I, the importers submitted to the Deputy/Assistant Commissioner of Customs, Custom House. Mundra that they were paying duty under protest

2.2 Being aggrieved with the assessment of impugned Bill of Entry as well as impugned order, the Appellants had earlier filed appeals with the Commissioner (Appeals) as under :-



Table-II

Sr. No.	Name of the Appellant(M/s)	Appeal No.	OIO /Bill of Entry (BE) No. & date
1	M/s A.R. Thermosets Pvt Ltd.	S/49-659/CUS/MUN/2016	BE No.7756771 dtd. 08.12.2016
		S/49-25/CUS/MUN/2017	BE No.8652832 dtd. 23.02.2017
2	M/s Vrinda Papers Pvt. Ltd	S/49-653/CUS/MUN/2016	BE No.7271301 dtd. 28.10.2016
		S/49-693/CUS/MUN/2016	BE No.8080130 dtd. 04.01.2017
3	M/s.N.C. Gandhi	S/49-663/CUS/MUN/2016	BE No.7912157 dtd. 21.12.2016
		S/49-664/CUS/MUN/2016	BE No.8244481 dtd. 19.01.2017
4	M/s RSD Natural Resources Pvt. Ltd.	S/49-657/CUS/MUN/2016	BE No. 7798502 dtd. 13.12.2016
5	M/s Maruti Fabric Impex	S/49-734/CUS/MUN/2016	OIO NO. MCH/DC/NJ/GrIII/763/2016-17 dtd. 06.02.2017
6	M/s Deep Jyoti Wax Traders Pvt Ltd	S/49-692/CUS/MUN/2016	BE No. 8202468 dtd. 16.01.2017
7	M/s.Universal Texofabs	S/49-731/CUS/MUN/2016	OIO NO. MCH/DC/NJ/GrIII/760/2016-17 dtd. 06.02.2017
8	M/s Four Square Impex	S/49-658/CUS/MUN/2016	BE No. 7798818 dtd. 13.12.2016
9	M/s Madhusadan Organics Ltd	S/49-26/CUS/MUN/2017	BE No. 8641114 dtd. 22.02.2017
		S/49-27/CUS/MUN/2017	BE No. 8585176 dtd. 17.02.2017

The then Appellate Authority had rejected all the above appeals as mentioned in Table-II above vide OIA No. MUN-CUSTOM-000-APP-324-341-17-18 dtd. 03.01.2018 as per para 17 & 18 reproduced as under ;

" 17 The appellant thus having made consent for assessment of the bill of entry at enhanced value without making any specific protest on valuation prior to assessment. I do not have any valid reason to interfere with the impugned assessment forming the subject matter of the present appeals that too filed without a competent person having signed and verified the same and



Al

accordingly on this count also appeals are liable to be rejected.

18. In view of the above, all the 18 appeals are rejected."

2.3 Being aggrieved with the above OIA No. MUN-CUSTM-000-APP-324-341-17-18 dtd. 03.01.2018, all the above appellants filed appeals with Hon'ble CESTAT, Ahmedabad. Hon'ble CESTAT, Ahmedabad vide its Final Order No. A/12645-12662/2023 dtd. 22.11.2023 remanded the matter back to the Appellate Authority with following direction;

" 5 It is seen that Custom House Agent cannot file appeal under his signature and authorization. Such signature or authorization can be made only if the importer is not in India at the material time and the Custom House Agent or any other person duly authorized for filing appeal in terms of Rule 3 of Customs Appeal Rules, 1982. This deficiency should have been pointed out by the Commissioner (Appeals) to the appellant and the same could have been corrected. This cannot be a ground for rejection of appeal itself. In the interest of justice, we set aside the impugned order and remand the matter back to the Commissioner (Appeals) to treat this as a defect and offer an opportunity to the appellant to correct the same in terms of Rule 3 of the Custom Appeals Rules, 1982

6 The matters are remanded back to the Commissioner (Appeals) to provide an opportunity to the appellant to correct this defect. If the defect is corrected then the matters may be decided by Commissioner (Appeals) on merits."

PERSONAL HEARING:

3. In pursuance of directions issued by the Hon'ble CESTAT, Ahmedabad vide above order, all the appellants as per Table-I were issued letters dated 13.02.2025, 18.03.2025, 28.03.2025, 14.05.2025, 23.05.2025 and 03.06.2025 for rectifying the defects in their appeals and file the same duly signed by the competent person in terms of Section 128 of the Customs Act, 1962 read with Rule 3 of the Customs(Appeals) Rules, 1982 and also for appearing in personal hearing. However, all the appellants as per Table-I neither submitted the duly rectified appeal memo nor appeared for personal hearing.




DISCUSSION AND FINDINGS:

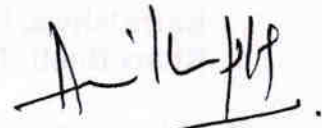
5. I have carefully gone through the case records, Final Order No. A/12645-12662/2023 dtd.22.11.2023 passed by the Hon'ble CESTAT, Ahmedabad. I find that despite giving several and sufficient opportunities to all the appellants for correct the defect in their appeal as well as appeal for personal hearing, none of the appellant have come forward to pursue their appeals. In view of the same, I am left with no option but to reject all the 13 appeals shown against 9 appellants Table-I without going into further merits of the case.

6. I hereby reject the 13 appeals filed by the 9 appellants as per Table-I above as discussed above.



सत्यापित/ATTESTED


अधीक्षक/SUPERINTENDENT
सीमा शुल्क (अपील), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD


(AMIT GUPTA)

Commissioner (Appeals),
Customs, Ahmedabad

Date: 13.06.2025

F.No. S/49-205/CUS/MUN/2023-24
F.No. S/49-216/CUS/MUN/2023-24
F.No. S/49-206/CUS/MUN/2023-24
F.No. S/49-207/CUS/MUN/2023-24
F.No. S/49-208/CUS/MUN/2023-24
F.No. S/49-209/CUS/MUN/2023-24
F.No. S/49-210/CUS/MUN/2023-24
F.No. S/49-214/CUS/MUN/2023-24
F.No. S/49-217/CUS/MUN/2023-24
F.No. S/49-218/CUS/MUN/2023-24
F.No. S/49-219/CUS/MUN/2023-24
F.No. S/49-221/CUS/MUN/2023-24
F.No. S/49-222/CUS/MUN/2023-24

1536

By Registered post A.D/E-Mail

To,

- 1) M/s. Vrinda Papers Pvt. Ltd.,
204, S-524.Agarwal Complex,
Vikas Marg. Shakarpur, Delhi-110092
- 2) M/S RSD Natural Resources Pvt. Ltd.
25,Mullick Street
Kolkata-700007
- 3) M/s Four Square Impex.
610. GD-IIL Tower.
B-08. NetajiSubhash Place,
Pitampura, New Delli-110034
- 4) M/s A.R. Thermosets PvtLtd..
58. Industrial Area.
MalwanFatehpur,
Uttar Pradesh-212664
- 5) M/s. N.C. Gandhi.
523-6, Ground Floor.
KatraIshwarBhawan,
Khari Baoli. Delhi
- 6) M/s Deep Jyoti Wax Traders Pvt Ltd.,
157 NetajiSubhash Road,
Room No. 184.
Kolkata-700001.
- 7) M/s.UniversalTexofabs,
524 Krishna Gali,
Katra Neel, ChandaniChowk,
Delhi-110006
- 8) M/s Maruti Fabric Impex,
455-106, Kherakala,
Delhi 110084
- 9) M/S Madhusadan Organics Ltd,
5, Gopal Doctor Road,
Kidderpore, Kolkata-700023.

Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Principal Commissioner of Customs, Custom House , Mundra.
3. The Deputy/Assistant Commissioner of Customs, Custom House, Mundra.
4. Guard File.

