



सीमा शुल्क(अपील) आयुक्त का कार्यालय,
 OFFICE OF THE COMMISSIONER OF CUSTOMS(Appeals),अहमदाबाद AHMEDABAD,
 चौथी मंज़िल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड़ IshwarBhuvan Road,
 नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009
 दूरभाष क्रमांक Tel. No. 079-26589281
 DIN- 20260371MN0000000BA9

क	फ़ाइलसंख्या FILE NO.	As per Table-I
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 की धारा 128कके अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	MUN-CUSTOM-000-APP-941 to 944-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	31.03.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Bills of Entry as per Table -I
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	31.03.2026
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	M/s. Chirag Enterprise Plot No. 17,23,24,31 & 37, R.S. No. 238/245/246, Village- Lakhabaval, Post Khodiyar Colony, Jamnagar-361 006

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.
	खत 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.	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 (यथासंशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों 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 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
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016
	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench 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 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; पाँच हज़ार 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 हज़ार 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 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. Chirag Enterprise, Plot No. 17,23,24,31 & 37, R.S. No. 238/245/246, Village-Lakhabaval, Post Khodiyar Colony, Jamnagar-361 006 (herein after referred to as the "appellant") have filed **04 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 mentioned therein.

TABLE – I

Sr. No.	Appeal No.	Bill of Entry No. & Date
1	S/49-325/CUS/MUN/SEP/2025-26	3381753 dated 20.07.2025
2	S/49-326/CUS/MUN/SEP/2025-26	2790487 dated 21.06.2025
3	S/49-327/CUS/MUN/SEP/2025-26	3078665 dated 05.07.2025
4	S/49-328/CUS/MUN/SEP/2025-26	3185356 dated 10.07.2025

2. As the issue involved is identical in all the **04 appeals**, they are taken up simultaneously for disposal. Facts of the case, in brief, as per appeal memorandum, are that the appellant is a partnership concern engaged in manufacturing of taxable goods namely 'Regenerated Methyl Methacrylate Monomer' & PMMA Granules.

2.1 For their basic raw material requirements, the appellant entered into a contract dated 10.06.2025 with M/s. Al Shama Plastic Sheets Trading L.L.C., UAE (herein after referred to as 'the supplier') for supply of the same. Accordingly, the appellant imported consignment of above goods from their supplier and filed requisite bill of entry for assessment of import duties payable. The said consignment was imported through bill of lading.

2.2 While going through the assessed bill of entry copy, the appellant came to know that the customs authorities had enhanced value of the import consignment, whereby, the unit price of acrylic plastic strips was enhanced from EURO 0.490 to EURO 1.000 and the unit price of acrylic plastic offcuts was enhanced from EURO 0.605 to EURO 1.200.

2.3 Since the appellant was in dire need of the subject material, they immediately paid total import duties on as assessed on enhanced value and obtained necessary 'out of charge' of the import consignment.

2.4 Being aggrieved by the assessment of the subject bills of entry, to the extent of enhancing value of the import consignment, the appellant has filed appeal on the following grounds:-

SUBMISSIONS OF THE APPELLANT

3. The impugned order enhancing assessable value of the subject import consignment arbitrarily, is untenable in law being against the relevant provisions of the Customs Act, 1962 and rules made there under, as discussed herein below;

3.1 The provisions of section 14 of the Customs Act, 1962 prescribes that the value of the imported goods shall be the transaction value of such goods i.e. the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, where the buyer and seller of the goods are not related, and the price is the sole consideration for the sale.

3.2 In the present case, they have declared the price of the imported goods same as charged and paid to the supplier and the said supplier is no where related to the appellant and therefore, the impugned order, enhancing value of the imported goods, is untenable in law being against the provisions of section 14 of the Act.

3.3 The appellant further submits that for proving under-valuation of the imported goods the onus is on the customs department to establish the same with proper and sustainable evidences. In the present case, the customs department didn't bring on record any evidence that value declared by the appellant was not the price actually paid by them. Further, the department didn't bring on record any evidence that the appellant and the supplier were related person and the price was not the sole consideration. In view of above crucial facts, the appellant submit that the impugned order, enhancing value of the import consignment, is untenable in law.

3.4 Without prejudice to above, the appellant submit that rule 12 of the Customs Valuation (determination of value of imported goods) Rules, 2007 provides that if the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidences.

3.5 The appellant further submit that after receiving such further information, or in the absence of a response of such importer, the proper officer has power to reject the declared value and thereafter, he should value the imported goods according to the valuation rules.

3.6 The learned adjudicating authority never asked the appellant to furnish any further information / document/ evidences prior to rejecting the declared value and enhancing the value and therefore, the impugned order is untenable in law being against the provisions of rule 12 of the customs valuation rules.

3.7 The transaction value can be rejected by the customs department if there is invoice manipulation or under-valuation or ridiculously low price or misdeclaration in value of goods or

description or non-commercial consideration. The burden of proof in such cases is on the customs department.

3.8 In the present case, the customs department have failed to establish circumstances mentioned in rule 3 (2) of the valuation rule before rejecting the transaction value of the import consignment and hence the impugned order is untenable in law.

3.9 Without prejudice to above, the appellant submit that, assuming, the rejection of transaction value in the present case is sustainable in law, even then, it is obligatory on the part of the customs department to determine the value by proceeding sequentially through rule 4 to 9, however, the same have not been followed in the present case and hence, the impugned order, enhancing value of the import consignment, is untenable in law.

The appellant refer to and rely upon following judicial pronouncements in support of above submissions;

▶ Eicher Tractors Ltd. V/s. CC, Mumbai 2000 (122) E.L.T. 321 (S.C.)

▶ Topsia Estates Pvt. Ltd. V/s. CC (Import-Seaport), Chennai 2015 (330) E.L.T. 799 (Tri - Chennai)

▶ Linc Writing Aids Pvt. Ltd. V/s. CC, Calcutta 2000 (122) E.L.T. 211 (Tribunal)

3.10 Without prejudice to above, the appellant also submit that, it is a well-known fact that, the prices of Methyl Methacrylate Monomer (MMA), which is basic raw-material of the subject import consignment, has fallen continuously since July 2024 and the same have come down to USD 1360 per MT from the peak of USD 2205 per MT and therefore, it is but natural that the price of the subject import consignment will also be reduced in the international market and hence, the impugned order, enhancing value of the import consignment, is untenable in law.

3.11 The appellant also submit that it is not out of place to state here that the price of the goods to be manufactured out of the subject import consignment i.e. Regenerated Methyl Methacrylate Monomer have also fallen considerably due to fall in prices of Methyl Methacrylate Monomer (MMA).

PERSONAL HEARING

4. Shri Dinesh Kumar Jain, CA , attended Personal Hearing on 30.03.2026 in virtual mode on behalf of the apepllant. He reiterated the submissions made at the time of filing of appeal.

DISCUSSION AND FINDINGS

5. 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.

5.1 Before going into the merits of the case, I find that the 3 out of 4 appeals have not been filed within the stipulated period of 60 days as per Section 128 of the Customs Act, 1962 as per details in Table –II below.

TABLE – II

Sr. No.	Appeal No.	Bill of Entry No. & Date	No. of days of delay in filing appeal
1	S/49-326/CUS/MUN/SEP/2025-26	2790487 dated 21.06.2025	21
2	S/49-327/CUS/MUN/SEP/2025-26	3078665 dated 05.07.2025	16
3	S/49-328/CUS/MUN/SEP/2025-26	3185356 dated 10.07.2025	7


Section 128 provides for a period of sixty days for filing an appeal, with a further grace period of thirty days if sufficient cause is shown for the delay. The Appellant has attributed the reason that they had requested for speaking order at Mundra Customs. The appellant has submitted that due to non –receipt of speaking order their appeals got inadvertently delayed. While parties are expected to exercise due diligence, minor delays attributable to administrative oversights, especially when the appellant acts promptly upon discovering the issue, are generally condoned by appellate authorities to ensure that justice is not denied on mere technicalities. Considering the explanation provided, which indicates no deliberate inaction or gross negligence, I find that the Appellant has shown "sufficient cause" for the delay. Therefore, the miscellaneous applications for condonation of delay are allowed in the interest of natural justice and all the 3 appeals as per Table-II are admitted for disposal.

5.2 Now coming to the merits of the case, it is observed that the issue to be decided in the present appeal is whether the assessment made in the Bills of Entry mentioned at Table - I above in the facts and circumstances of the case, is legal and proper or otherwise.

5.3 I find that the appeals have been filed against assessment of Bills of Entry. It is observed that the Hon'ble Supreme Court in case of ITC Ltd Vs CCE Kolkata [2019 (368) ELT216] has held that any person aggrieved by any order which would include self-assessment, has to get the order modified under Section 128 or under relevant provisions of the Customs Act, 1962. Hence, the appeals preferred by the appellant against self-assessment in the impugned Bills of Entry are maintainable as per the judgment of the Supreme Court in ITC case supra.

5.4 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 memorandum were also sent to the jurisdictional officer for comments. However, no response has been received from the jurisdictional office. 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.

6. Accordingly, all the 4 **appeals** filed by the appellant as per Table-I above are allowed by way of remand.


(AMIT GUPTA)
Commissioner (Appeals)
Customs, Ahmedabad

Date: 31.03.2026

F.No. S/49-325/CUS/MUN/SEP/2025-26
F.No. S/49-326/CUS/MUN/SEP/2025-26
F.No. S/49-327/CUS/MUN/SEP/2025-26
F.No. S/49-328/CUS/MUN/SEP/2025-26

286 10 287

By Speed Post/E-Mail

To,
M/s. Chirag Enterprise
Plot No. 17,23,24,31 & 37,
R.S. No. 238/245/246,
Village- Lakhabaval,
Post Khodiyar Colony,
Jamnagar-361 006



Copy to :-

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