



सीमाशुल्क(अपील) आयुक्तकाकार्यालय,

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), अहमदाबाद AHMEDABAD,
चौथी मंज़िल 4th Floor, हडकोभवन HUDCO Bhavan, ईश्वर भुवन रोड़ IshwarBhuvan Road,
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009 दूरभाषक्रमांक Tel. No. 079-
26589281
DIN – 20250771MN0000000FD1

क	फ़ाइलसंख्या FILE NO.	S/49-15/CUS/KDL/24-25
ख	अपीलआदेशसंख्या ORDER-IN- APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	KDL-CUS-000-APP-018-2025-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	11.07.2025
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN- ORIGINAL NO.	OIO No. KDL/AC/60/DSR/Ref/2024-25 dated 19.06.2024 issued by The Assistant Commissioner of Customs(Refund), Customs House Kandla, kandla.
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	11.07.2025
छ	अपीलकर्तकानामवपता NAME AND ADDRESS OF THE APPELLANT:	M/s Ratnamani Metals & Tubes Ltd The first, A and B wing 9th floor, behind keshavbaug party plot Ahmedabad-380015

1. यहप्रतिउसव्यक्तिकेनिजीउपयोगकेलिएमुफ्तमेंदीजातीहैजिनकेनामयहजारीकियागयाहै.

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2. सीमाशुल्कअधिनियम 1962 कीधारा 129 डीडी (1) (यथासंशोधित)
केअधीननिम्नलिखितश्रेणियोंकेमामलोंकेसम्बन्धमेंकोईव्यक्तिइसआदेशसेअपनेकोआहतमहसूसकरताहोतोइसआ
देशकीप्राप्तिकीतारीखसे 3 महीनेकेअंदरअपरसचिव/संयुक्तसचिव (आवेदनसंशोधन), वित्तमंत्रालय,
(राजस्वविभाग) संसदमार्ग, नईदिल्लीकोपुनरीक्षणआवेदनप्रस्तुतकरसकतेहैं.

	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.
	निम्नलिखितसम्बन्धितआदेश/Order relating to :
(क)	बैगेजकेरूपमेंआयातितकोईमाल.
(a)	any goods imported on baggage.
(ख)	भारतमेंआयातकरनेहेतुकिसीवाहनमेंलादागयालेकिनभारतमेंउनकेगन्तव्यस्थानपरउतारेनगएमालयाउसगन्तव्यस्थानपरउतारेजानेकेलिएअपेक्षितमालउतारेनजानेपरयाउसगन्तव्यस्थानपरउतारेगएमालकीमात्रामेंअपेक्षितमालसेकमीहो.
(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)	सीमाशुल्कअधिनियम, 1962 केअध्यायX तथाउसकेअधीनबनाएगएनियमोंकेतहतशुल्कवापसीकीअदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षणआवेदनपत्रसंगतनियमावलीमेंविनिर्दिष्टप्रारूपमेंप्रस्तुतकरनाहोगाजिसकेअन्तर्गतउसकीजांचकीजाएगी औरउसकेसाथनिम्नलिखितकागजातसंलग्नहोनेचाहिए :
	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)	कोर्टफीएक्ट, 1870केमदसं.6 अनुसूची 1 केअधीननिर्धारितकिएगएअनुसारइसआदेशकी 4 प्रतियां, जिसकीएकप्रतिमेंपचासपैसेकीन्यायालयशुल्कटिकटलगाहोनाचाहिए.
(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)	सम्बद्धदस्तावेजोंकेअलावासाथमूलआदेशकी 4 प्रतियां, यदिहो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षणकेलिएआवेदनकी 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षणआवेदनदायरकरनेकेलिएसीमाशुल्कअधिनियम, 1962 (यथासंशोधित) मेंनिर्धारितफीसजोअन्यरसीद, फीस, दण्ड, जब्तीऔरविविधमदोंकेशीर्षकेअधीनआताहैमेंरु. 200/- (रूपएदोसौमात्र) या रु. 1000/- (रूपएकहजारमात्र), जैसाभीमामलाहो, सेसम्बन्धितभुगतानकेप्रमाणिकचलानटी.आर.6 कीदोप्रतियां. यदिशुल्क, मांगागयाब्याज, लगायागयादंडकीराशिऔररूपएकलाखाउससेकमहोतोऐसेफीसकेरूपमेंरु. 200/- औरयदिएकलाखसेअधिकहोतोफीसकेरूपमेंरु. 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.	मदसं. 2 केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बन्धमेंयदि कोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसी माशुल्कअधिनियम 1962 कीधारा 129 ए (1) केअधीनफॉर्मसी.ए.-3 मेंसीमाशुल्क, केन्द्रीयउत्पादशुल्कऔरसेवाकरअपीलअधिकरणकेसमक्षनिम्नलिखितपतेपरअपीलकरसकतेहैं
	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, केन्द्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण, पश्चिमीक्षेत्रीयपीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench

	दूसरीमंजिल, बहुमालीभवन, निकटगिरधरनगरपुल, 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 जहाँ कि सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लागाया गया दंड की रकम पाँच लाख रुपये या उससे कम हो तो एक हजार रुपये.	
(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 जहाँ कि सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लागाया गया दंड की रकम पाँच लाख रुपये से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पाँच हजार रुपये	
(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 जहाँ कि सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लागाया गया दंड की रकम पचास लाख रुपये से अधिक हो तो; दस हजार रुपये.	
(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, जहाँ शुल्क या शुल्क एवं दंड विवाद में हैं, या दंड के 10% अदा करने पर, जहाँ 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) रीक 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 Ratnamani Metals & Tubes Ltd. situated at The first, A and B Wing 9th floor, behind Keshavbaug Party Plot Ahmedabad- 380015 (hereinafter referred to as the "appellant") have filed the present appeal in terms of Section 128 of the Customs Act, 1962 against the OIO No. KDL/AC/60/DSR/Ref/2024-25 dated 19.06.2024 (hereinafter referred to as the "impugned order") issued by the Assistant Commissioner of Customs (Refund), Customs House, Kandla (hereinafter referred to as the "adjudicating authority").

2. Briefly stated, facts of the case are that the appellant had imported API 5L PSL2X70 grade of the Hot Rolled Steel Coils/Plates covered under B/E No. 32700 dated 19.01.2010 which were used for making steel pipes for export as per Advance Authorisation issued under Para 4.1.10 and Para 1.1.3 of the Foreign Trade Policy read with Notification No. 93/2004-cus dated 10/09/2004. At the time of clearance of the goods under Advance Authorization the appellant had described the goods as "Prime HR Coils API 5L PSL2X70 and declared the classification under 72083690 of the customs Tariff Act (CTA). Further, on the intelligence, The Directorate of Revenue of Intelligence, Mumbai had booked the case against them and viewed that appellant was entitled only to import Non-alloy HR coils/plates falling under CTH 72083690 but they had actually imported other alloys steel of CTH 7225. It was also viewed that there was a deliberate mis-declaration on the part of the importer to avoid payment of duty by either filing a wrong certificate for goods as non-alloy steel or by not providing Mill Test Certificates (MTCs) to the assessing officers. After following the principles of natural justice Hot Rolled coil/Plates of API 5L PSL2X70 grades of steel were classified as other alloy steel under CTH 7225 by the Commissioner, Customs House, Kandla in his order in original KDL/COMMR/15/2013-14 dated 30.04.2013.

2.1 Further, the appellant had submitted a demand draft bearing number 002372 dated 21.10.2010 of Rs. 2.50 crores as pre deposit towards the import of 'Other Alloys steel" vide B/E No. 327000 dated 18.01.2014 and the same was paid under protest to the Govt. account at Kandla vide TR-6 challan dated 22.10.2010 as the duty towards the said import.

2.2 Being aggrieved with the order in original KDL/COMMR/15/2013-14 dated 30.04.2013 passed by Commissioner, Customs House, Kandla, the appellant had filed an appeal before Hon'ble CESTAT, Ahmedabad and Hon'ble CESTAT vide Order no. A/10989-11008/2014 dated 22/05/2014 allowed the appellant appeal and held that the assessments made by the assessing officer on the Bill of Entry had not been challenged by the revenue and the assessment

already made cannot be opened only on the basis of a change in the mind of an authority based on different interpretation when all the material facts were also within the knowledge of the assessing officers and allowed the appeal filed by the appellant by the setting aside the OIO passed by the then adjudicating authority.

2.3 Thereafter, in view of the Hon'ble CESTAT Order No. A/10989-11008/2014 dated 22/05/2014, refund of Rs. 2,50,00,000/- was sanctioned to the appellant vide OIO No. KDL/DC/MG/1359/Ref/2014 dated 09.12.2014. Further, the appellant vide letter dated 27.01.2015 filed refund claim of interest on pre-deposit of Rs.2.50 Crores. The Assistant Commissioner (Refund), Customs House, Kandla vide letter F. No. S/6-40/Ref/2014 dated 22.12.2015 returned the claim of interest stating that no interest was payable in the matter as the refund claim was decided in the prescribed time limit under section 27 of the Customs Act, 1962.

2.4 Being aggrieved with the letter F. No. S/6-40/Ref/2014 dated 22.12.2015 issued by the Assistant Commissioner (Refund), Customs House, Kandla, the appellant further filed an appeal before CESTAT, Ahmedabad and Hon'ble CESTAT vide Order No. A/11673/2023 dated 07.08.2023 allowed the appeal of the claimant by way of remand.

3 Further, the adjudicating authority vide the impugned order sanctioned the refund of interest of Rs.24,16,438/- to the appellant under Section 27 of the Customs Act, 1962 considering the calculation of interest from the date of appropriation to the date of refund.

4. Being aggrieved with the impugned order, the appellant has filed the present appeal on the following grounds:

- That the adjudicating authority granting interest from the date of appropriation (instead of the date of deposit) is not sustainable in law.
- That the appellant was compelled to deposit the amount due to coercive steps taken by DRI officials. The Commissioner accepted the deposit based on DRI's direction even before the liability was adjudicated. Hence, interest should be from the deposit date.
- That adjudicating authority wrongly held that the appellant failed to provide evidence of the deposit. In fact, the deposit was made through a challan dated 22-10-2010, which is undisputed. Granting interest from the date of appropriation is legally incorrect. The adjudicating authority failed to provide justification for this view, which contradicts judicial precedents.
- They have relied on the following case laws:



- *Ucal Fuel Systems Ltd* – 2014 (306) ELT 26 (Madras High Court)
- *CCE v. Balaji Wire Ltd* – 2018 (12) TMI 1577
- *Parle Agro Pvt. Ltd. v. CGST Noida* – 2021 (5) TMI 870 – CESTAT Allahabad
- *Omega Elevators* – 2023 (1) TMI 738 – CESTAT Ahmedabad

PERSONAL HEARING

4. Shri Rahul Gajera, Advocate appeared on 01.07.2025 on behalf of the appellant and reiterated the submissions made in the appeal memorandum.

DISCUSSION & FINDINGS

5. I have gone through the appeal memorandum filed by the Appellant, records of the case and submissions made during personal hearing. The main contention of the appeals is that the appellant is eligible for the refund of interest from the date of deposit (22-10-2010) and not from the date of appropriation as held by the adjudicating authority. Therefore, the main issue to be decided in the present appeal are whether the impugned order granting the refund of interest from the date of appropriation, in the facts and circumstances of the case, is legal and proper or otherwise.

6. Before going into the merits of the case, I find that as per CA-1 Form of the Appellant, the present appeal has been filed on 19.08.2024 against the impugned order dated 19.06.2024 which is within the statutory time limit of 60 days prescribed under Section 128(1) of the Customs Act, 1962. As the appeal has been filed within the stipulated time-limit, it has been admitted and being taken up for disposal in terms of Section 128A of the Customs Act, 1962.

6.1 It is observed that the adjudicating authority vide impugned order has sanctioned refund of interest of Rs.24,16,438/- and has considered the date of refund of interest from the date of appropriation of the amount to the date of refund of the amount and the relevant para of the impugned order is reproduced as below:

".....

12. I find that the claimant had paid the amount of Rs. 2.50 Crores "UNDER PROTEST" during the investigation by the DRI, Mumbai and the same was also communicated to the Assistant Director, Director of Revenue Intelligence, JNPT, Navasheva on 21.10.2010. As seen from the record, the claimant vide above said letter stated that an amount of Rs. 2.5 Crores has been deposited vide DD No. 002372 dated 21.10.2010. The claimant nowhere has submitted that the amount has been taken in

to their ledger and the amount was debited on so date. The CESTAT remanded the case for denovo adjudication for determining the date from which interest has to be calculated. In this case the Commissioner vide 010 No. KDL/COMMR/15/2013-14 dated 30.04.2013 has appropriated the amount. Hence, 30.04.2013 is taken for calculation of interest amount and also the claimant has not produced any ledger to prove that they have debited the amount on the date of payment of challans.

17. Further, I find that in the event of a remand, refund of the deposit shall be payable along with interest. Accordingly, I find that the said claimant is eligible for Interest from the date of appropriation by the department i.e. 30.04.2013 till the date of refund i.e. 09.12.2014. Hence, the said claimant is eligible for interest of Rs. 24,16,438 as calculated in the below mentioned tables."

6.2 The appellant has contended that they are eligible for the interest from the date of deposit of the amount but not the date of appropriation. In this regard, it is observed that the adjudicating authority has sanctioned the refund of interest on the basis of order issued by Hon'ble CESTAT Order No. A/11673/2023 dated 07.08.2023 and the relevant para of the same is reproduced as below:



3. Considered. In the above cited decision, it has been clearly ruled that it will be the date of appropriation, from which the interest becomes eligible to the party. If so, it will be the date of appropriation by the Commissioner (Appeals) which will be the relevant date for computation of interest. But party making deposit is also at liberty to make its own appropriation, while making any deposit. Since, we find that the challan clearly mentions that the duty was deposited as custom duty, though the forwarding letter mentions the same as pre-deposit, therefore clearly a view can be taken that it is depositing document which is challan, which is relevant for the purpose of consideration, not the forwarding letter. If it be so then the duty having been appropriated itself by the party, the date of deposit of AR6 challan becomes relevant for the purpose of consideration of interest on refund and not the date of appropriation, as has done by the Adjudicating Authority. We are therefore, inclined to remand the matter with direction to the Adjudicating Authority to determine as per the above decision, the date of appropriation either by

A

the party or by the department. The earlier of the two shall be taken into consideration for determination of the date of refund of interest.

..."

In view of the above Hon'ble CESTAT Order, it is categorically held that the date of the TR-6 challan, by which the amount was deposited as customs duty, shall be the relevant date for determining the entitlement of interest on refund, and not the date of the department's forwarding or appropriation letter. In the present case, the TR-6 challan was dated 22.10.2010, whereas the department appropriated the amount only on 30.04.2013, which is significantly later. Since the Hon'ble CESTAT has clearly laid down that the earlier of the two dates shall be the determining factor, the appellant is entitled to interest on refund from 22.10.2010, i.e., the date of deposit.



7. In view of the above, the appeal is allowed and the adjudicating authority is directed to grant the interest to the appellant in above terms.

(Signature)
(AMIT GUPTA)

COMMISSIONER (APPEALS)
CUSTOMS, AHMEDABAD

F. Nos. S/49-15/CUS/KDL/24-25

Dated - 11.07.2025

2447

By Registered Post A.D.

To,
M/s. Ratnamani Metals & Tubes Ltd.,
The first, A and B Wing 9th floor,
Behind Keshavbaug Party Plot,
Ahmedabad- 380015

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

Copy to:

1. ✓ The Chief Commissioner of Customs Gujarat, Customs House, Ahmedabad.
2. The Commissioner of Customs, Customs House, Kandla.
3. The Deputy/Assistant Commissioner of Customs (Refund), Customs House, Kandla.
4. Guard File.