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 – **20260371MN00002202EB**

क	फ़ाइल संख्या FILE NO.	S/49-307/CUS/AHD/2024-25
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-701-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	16.03.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Bill of Entry No.: 8030658 dated 27.01.2025 passed by the AC, Imports, Customs, ICD-Sabarmati, Ahmedabad.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	16.03.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Jal Digital System, Shop No.: 407, 4th Floor, Vedanta, Opp. Usmanpura Garden, Ahmedabad- 380 013.

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 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 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
	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 :

अहमदाबाद

	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 है, 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. Jal Digital System, Shop No.: 407, 4th Floor, Vedanta, Opp. Usmanpura Garden, Ahmedabad- 380 013 (hereinafter referred to as "the Appellant") have filed the present appeal against the assessed Bill of Entry No.: 8030658 dated 27.01.2025 (herein after referred to as "the impugned Bill of Entry") passed by the Assistant Commissioner(Import), Customs, ICD-Sabarmati, Ahmedabad, Gujarat (herein after referred to as "the "adjudicating authority").

2. Facts of the case, in brief, are that the appellant filed Bill of Entry No. 8030658 dated 27.01.2025 for the import of goods described as "DIGITAL DOOR LOCK_GSP-2000BK", classifying the same under CTH 8301 4090. The said goods were imported from M/s Solity Co. Ltd., 267, Sinjeong-ro, Yangcheon-gu, Seoul, South Korea. The appellant paid Customs duty amounting to Rs. 9,82,648/-, comprising Basic Customs Duty (BCD) @20% amounting to Rs. 4,91,324/-, Social Welfare Surcharge (SWS) @10% amounting to Rs. 49,132/-, and IGST @18% amounting to Rs. 4,42,191/-. The imported goods were given 'Out of Charge' on 29.01.2025.

2.1 The appellant, vide letter dated 19.02.2025, requested the Assistant Commissioner, Customs, ICD-Khodiyaar, Ahmedabad, stating that at the time of assessment of Bill of Entry No. 8030658 dated 27.01.2025, they could not produce the Certificate of Origin (COO) issued by their supplier M/s Solity Co. Ltd., 267, Sinjeong-ro, Yangcheon-gu, Seoul, South Korea, as there were holidays in Korea on account of new year holidays. The appellant further submitted that they had subsequently received Certificate of Origin No. K001-25-0076195 dated 11.02.2025 from their supplier. Accordingly, they requested the proper officer to recall and reassess the said Bill of Entry on the basis of the Certificate of Origin, so as to enable them to claim refund of the excess duty paid. However, the request of the appellant for recall and reassessment of the said Bill of Entry was not accepted by the adjudicating authority.

3. Being aggrieved and dissatisfied with the impugned Bill of Entry passed by the adjudicating authority, the Appellant have filed the present appeal dt. 27.03.2025 on 31.03.2025. They have, inter-alia, raised various contentions and filed detailed submissions as given below in support of their claims :

"8. The appellant wishes to submit that the impugned order is not at all legally sustainable, in so far as the issues mentioned in paras above, for the reasons stated below:

8.1 The appellant submits that the appellant has imported Digital Door Locks and declared the same under CTSH 83014090 and also declared the Country of Origin as The Republic of Korea.

8.2 As per Notification No. 152/2009-Cus, the goods imported by the appellant are covered at LS No. 629, and the same is exempted from customs duties i.e. BCD and SWS. However, the Customs Officer did not consider the request of the appellant to re-assess the Bill of Entry on the basis of the Country-of-Origin Certificate issued retrospectively

8.3 The appellant submits that the 'Retrospectively Issued country of origin can be considered by the customs officer, to re-assess the Bill of Entry, and to allow the preferential rate of customs duties, under the Preferential Trade Agreement between the Governments of the Republic of India and the Republic of Korea.

8.4 The appellant submits that the Notification No. 187/2009-Cus (NT) dated 31-12-2009 notifies the Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of the Republic of India and the Republic of Korea) Rules, 2009, wherein at Annexure III, the Procedure regarding claim of preferential tariff treatment and Certificate of Origin of Goods under the agreement, is prescribed. In the said procedure, at Sl. No. 4, it reads as;

> *"(4) The Certificate of Origin shall be issued by the relevant Issuing Authorities at the time of exportation, or within seven working days from the date of shipment whenever the goods to be exported can be considered originating in that State party*
>
> *Provided that, under exceptional cases, where the Certificate of Origin has not been issued at the time of exportation or within seven working days from the date of shipment due to involuntary errors or omissions or due to any other valid reasons, such Certificate of Origin may be issued retrospectively and shall bear the words "ISSUED RETROSPECTIVELY" in Remarks box of the Certificate of Origin:*
>
> *Provided further that such issuance shall not be later than one year from the date of shipment of the goods."*

8.5 The appellant submits that the Preferential Trade Agreement between the Governments of the Republic of India and the Republic of Korea provides for issuance of the Country-of-Origin Certificate retrospectively. The valid reason for late issue of the Certificate of Origin was that there was new year celebrations going on in South Korea, and therefore, due to holidays the certificate took some time to be issued However, the second conditions is that in the remarks box of the certificate *of origin, ISSUED RETROSPECTIVELY has to be mentioned. This condition has been satisfied by the issuing authority, which is evident on perusal of the certificate of origin itself on the face of it. Lastly, the condition is that the issuance of retrospective certificate should not be later than one year from the date of shipment. In the present case, the certificate of origin is issued on 19-2-2025, retrospectively, within two months from the date of shipment I.e. 28-12-2024. Hence, this condition is also satisfied*

8.6 The Customs officer did not consider the request of the appellant and also did not respond to the letter dated 19-2-2025, and thereby did not consider the re-assessment of the Bill of Entry, to consider the certificate of origin and grant the exemption under notification no. 152/2009-Cus.

8.7 The appellant is therefore challenging the assessment order made under BE No. 8030658 dated 27-1-2025 and prays that the BE should be allowed to be re-assessed, in terms of the Preferential Trade Agreement between the Governments of the Republic of India and the Republic of Korea and the Notification No 152/2009-Cus. The appellant also prays that the excess paid amount of Rs. 5,40,456/- which otherwise the appellant was eligible for exemption, may also be ordered to be refunded to the appellant, after re-assessment of the Bill of Entry.

8.8 Violation of the principles of natural justice: Even after the country of origin was declared as the Republic of Korea, and the duties of customs are exempted under notification no. 152/2009-Cus, the Customs officer did not allow the exemption, and assessed the BE as a normal import and assessed to full rate of BCD, SWS and IGST, which otherwise the appellant was eligible for exemption under notification no. 152/2009-Cus. Even before doing so, no personal hearing was given to the appellant, nor any such letter was given to the appellant asking for any further details or giving any opportunity to the appellant to submit any further documents or submit their proper explanation. Even when the appellant submitted the copy of the certificate of origin, no response was given to the appellant. By doing so, the customs officer has not only dis-regarded the Preferential Trade Agreement between the Governments of the Republic of India and the Republic of Korea, but also such act of the customs officer has violated the basic principles of natural justice and is not at all acceptable.

9.0 In view of the above submissions, the appellant submits that the non-consideration of the certificate of origin, and refusing to re-assess the Bill of Entry, is not at all sustainable and the assessment of the Bill of Entry is liable to be set aside, and excess paid duty is liable to be refunded to the appellant, with consequential relief."

PESONAL HEARING:-

4. Personal hearing in the matter was held on 11.12.2025, wherein Shri Sharan Rayaprol, advocate attended personal hearing on behalf of the Appellant in virtual mode and he reiterated the submissions made in appeal memorandum.

DISCUSSION & FINDINGS:

5. Before going into the merits of the case, it is observed from Form C.A.-1 dated 27.03.2025 that the impugned decision relating to Bill of Entry dated 27.01.2025 was communicated to the appellant on 27.01.2025, and the present appeal has been filed on 31.03.2025. Thus, the appeal has been filed with a delay of 3 days beyond the normal period of 60 days prescribed for filing an appeal. However, the said delay falls within the further condonable period of 30 days provided under the relevant provisions of law. The appellant has also filed an application for condonation of delay dated 31.03.2025 explaining the reasons for the delay. Upon consideration of the grounds stated in the said application, the delay of 3 days in filing the appeal is condoned. Accordingly, the appeal is taken on record for consideration on merits under Section 128(1) of the Customs Act, 1962.

5.1 It is further observed that the appellant, with respect to the payment of mandatary pre-deposit for filing appeal, has submitted that at the time of assessment entire disputed Customs duty of Rs. 5,40,456/- is paid vide challan no.: 2053114514 dt. 28.01.2025 which fulfil the requirement of pre deposit under the provisions of Section 129E of the Customs Act, 1962.

5.2 As the appeal has been filed within the stipulated time-limit under Section 128 of the Customs Act, 1962 and with fulfilling the requirement of mandatory pre-deposit as per Section 129E of the said Act, it has been admitted and being taken up for disposal. One set of the appeal memorandum has forwarded to the adjudicating authority for comments vide this office letter dated 03.04.2025, but no reply thereof has been received. So, I proceed to decide the appeal on the basis of documents submitted by the appellant.

6. I have carefully examined the impugned Bill of Entry, the Appeal Memorandum filed by the appellant, the written and oral submissions made during the

course of personal hearing, and the documents available on record. The issue that arises for consideration in the present appeal is whether the assessing officer/adjudicating authority was justified in rejecting the appellant's request for reassessment of the Bill of Entry after clearance of the imported goods, when the Certificate of Origin (COO) was produced subsequently by the appellant for claiming the benefit of preferential duty.

6.1 I find that the appellant had filed Bill of Entry No. 8030658 dated 27.01.2025 for import of goods described as "DIGITAL DOOR LOCK_GSP-2000BK", classifying the same under CTH 8301 4090. The appellant paid the applicable assessed Customs duty for clearance of the said imported goods. The goods were imported from M/s Solity Co. Ltd., 267, Sinjeong-ro, Yangcheon-gu, Seoul, South Korea and were subsequently given Out of Charge. Thereafter, the appellant, vide letter dated 19.02.2025, submitted a request to the Assistant Commissioner of Customs, ICD-Khodiyaar, Ahmedabad, seeking recall and reassessment of the aforesaid Bill of Entry on the ground that at the time of assessment they were unable to produce the Certificate of Origin (COO) required for claiming the benefit of exemption under Notification No. 152/2009-Cus. dated 31.12.2009. The appellant explained that the COO pertaining to the supplier, M/s Solity Co. Ltd., South Korea, could not be produced earlier due to holidays in Korea on account of new year holidays. However, the assessing officer did not accepted the said request for recall and reassessment of the Bill of Entry. Aggrieved by this, the appellant has filed the present appeal before the appellate authority.

6.2 On the basis of the records available, I find that the appellant had subsequently produced Certificate of Origin No. K001-25-0076195 dated 11.02.2025 issued by the competent authority of the Republic of Korea under the Korea–India Comprehensive Economic Partnership Agreement (CEPA) as a Preferential Certificate of Origin. On the strength of the said Certificate of Origin, the appellant claimed the benefit of exemption under Notification No. 152/2009-Cus. dated 31.12.2009. Further, Notification No. 187/2009-Cus. (N.T.) dated 31.12.2009 notifies the Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Government of the Republic of India and the Government of the Republic of Korea) Rules, 2009, which prescribe the conditions and procedures for claiming preferential tariff treatment under the said Agreement.

6.3 It is observed that despite the appellant have filed the aforesaid request seeking recall and reassessment of the impugned Bill of Entry, the assessing officer did not properly consider the same. No reasoned or speaking order have been passed either accepting or rejecting the request of the appellant. When such a request is made by an importer on the basis of subsequently produced COO, the proper officer is expected to examine the claim and pass a speaking order in accordance with law. Failure to do so amounts to denial of a fair opportunity to the appellant and is not in conformity with the settled principles of natural justice.

6.4 I further find that the present appeal has been filed against the assessment made in the impugned Bill of Entry. In this regard, it is important to refer to the judgment of the Hon'ble Supreme Court in the case of ITC Limited v. Commissioner of Central Excise, Kolkata-IV reported in 2019 (368) ELT 216 (SC), wherein the Hon'ble Supreme Court has held that any person aggrieved by an order of assessment, including a case of self-assessment, is required to challenge the same by filing an appeal under Section 128 of the Customs Act, 1962 or by seeking modification under the relevant provisions of the Act. In view of the above settled legal position, the appeal filed by the appellant challenging the assessment of the impugned Bill of Entry is maintainable in law.

6.5 Therefore in view of above discussion, I find that the appellant had subsequently produced the Certificate of Origin issued by the competent authority of the Republic of Korea for claiming the benefit of preferential duty under Notification No. 152/2009-Cus. dated 31.12.2009. However, the request of the appellant for recall and reassessment of the impugned Bill of Entry was not examined by the assessing officer by passing a reasoned and speaking order. In the interest of justice and in order to ensure proper examination of the claim of the appellant on the basis of the Certificate of Origin produced, I am of the view that the matter requires reconsideration by the adjudicating authority. Thus, the appeal is allowed and the matter is remanded to the adjudicating authority to examine the appellant's request for reassessment of the Bill of Entry and to pass a fresh speaking order in accordance with law, after granting reasonable opportunity of hearing to the appellant.

6.7 In this regard, I 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. Accordingly, the present remand of the matter to the assessing Officer / Adjudicating Authority is in consonance with the above judicial pronouncements.

7. In view of the discussions and findings recorded hereinabove, the appeal of the appellant is allowed and the matter is remanded to the adjudicating authority for fresh consideration of the appellant's request for reassessment of the impugned Bill of Entry on the basis of the Certificate of Origin produced by the appellant. The adjudicating authority shall examine the claim in accordance with the relevant provisions of law and pass a reasoned and speaking order after granting reasonable opportunity of hearing to the appellant.

(AMIT GUPTA)
COMMISSIONER (APPEALS)
CUSTOMS, AHMEDABAD

F. No. S/49-307/CUS/AHD/2024-25 Dated: 16.03.2026

By email (as per Section 153(1)(c) of the Customs Act, 1962)

To
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कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद.

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/Assistant Commissioner of Customs, ICD-Khodiyar, Near Khoidyaar Railway Station, Gandhinagar. (icdkhd-ahd@gov.in icd_ahd@yahoo.co.in).
4. Shri Sharan S Rayaprol, Advocate on behalf of M/s. Jal Digital System, Ahmedabad. (mail@slawco.in)
5. Guard File.