



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,
चौथी मंज़िल 4th Floor, हड्डों भवन HUDCO Bhawan, ईश्वर भुवन रोड Ishwar Bhuvan Road
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DIN – 20251064WS000000A0F0

क	फ़ाइल संख्या FILE NO.	S/49-134/CUS/AHD/24-25
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-299-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	28.10.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	OIO No.: 17/AC/ACC/Speaking Order/MM Jadeja/2024-25 Dt. 29.06.2024 passed by the Assistant Commissioner of Customs Air Cargo Complex, Ahmedabad.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	28.10.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Shri Mayureshchandra M Jadeja, Amrutanagar-2, Jyotinagar Chowk, Kalavad Road, Rajkot- 360 005.

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 व्रेणियों 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 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 (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 मात्रा)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 :				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</td><td style="width: 50%; text-align: right;">Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</td></tr> <tr> <td>दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</td><td style="text-align: right;">2nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</td></tr> </table>	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench	दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench				
दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016				
5.	<p>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-</p> <p>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 -</p> <p>(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 रुपए।</p> <p>(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;</p> <p>(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 हजार रुपए</p> <p>(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 ;</p> <p>(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 रुपए।</p> <p>(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</p> <p>(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।</p> <p>(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.</p>				
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।				
	<p>Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-</p> <p>(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or</p> <p>(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.</p>				

Order-In-Appeal

M/s. Shri Mayureshchandra M Jadeja, Amrutnagar-2, Jyotinagar Chowk, Kalavad Road, Rajkot- 360 005 (hereinafter referred to as "the Appellant") have filed the present appeal challenging the Speaking Order Order-In-Original No.: 17/AC/ACC/Speaking Order /MM Jadeja/2024-25 dt. 29.06.2024 (Bill of Entry No.: 3190792 dated 25.04.2024) (hereinafter referred to as 'the impugned order') passed by the Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad (herein after referred to as "the "adjudicating authority").

2. Facts of the case, in brief, are that the Appellant had filed a Bill of Entry No. 3190792 dated 25.04.2024 for clearance of goods declared as "Skeet Machines & Accessories, Skeet Timer kit, Bulb / lamp holder / remote / receiver for skeet" procured on High Sea Sale basis from M/s M A Global, Gujarat. The goods were imported from M/s. Laporte Ball-Trap, France, as submitted by the appellant in his appeal memorandum. This imported goods shown to be classified under CTH 9506 9990, having a total assessable value of Rs. 8,53,000/. The appellant self-assessed the goods to NIL duty, claiming duty exemption of Notification No.:146/94-Cus dated 13.07.1994 and Notification No.: 86/2017-IGST dated 14.11.2017.

2.1 During assessment, the Faceless Assessment Group (FAG) officer raised a query related to the eligibility of the imported goods for exemption under Notification No. 146/94-Cus., dated 13.07.1994, entry serial No. 2 (XV)(13). The FAG asked to justify the notification benefits claimed and upload necessary certificates claimed for exemption notification. The appellant couldnot provided satisfactory reply, therefore, the Bill of Entry was sent to the PAG (Port Assessment Group) for necessary action.

2.2 The appellant, vide letter dt. 27.05.2024 submitted that the items imported are 'Target Throwing & Scoring System' which are listed under item description XV-SHOOTING under sub section 13 - "Electronic Target Scoring System" of Sl. No. 2 of the notification No. 146/94-Cus and that these items are essential for the training and practice of the importer who is a "Renowned Shooter". The certificate of Renowned Shooter , as required under Notification No.: 146/1994-Cus dated 13.07.1994 was attached and requested for clearance of the goods.

2.3 During the personal hearing before the adjudicating authority, the appellant submitted that they are eligible for the exemption benefit available in the said notification.



The appellant gave reference of the Circular No.: 21/2012 dt. 01.08.2012. He further submitted that the Sr.No.: 8(3) as mentioned under Notification No.: 146/1994-Cus dated 13.07.1994 does not mention about renowned shooter and the imported goods is not for any club / association nor for commercial use. It is for training and betterment of the performance of the individual sportsperson.

2.4 The adjudicating authority passed a speaking order under Section 17(5) of the Customs Act, 1962, in connection with the re-assessment of the goods, vide Order-In-Original No.: 17/AC/ACC/Speaking Order /MM Jadeja/2024-25 dt. 29.06.2024. The adjudicating authority, after going through all relevant documents of the subject case like the invoice, import documents, the Bill of Entry and physical examination of the imported goods concluded that the imported goods are Skeet Machines and Accessories aptly covered under "Skeet or Trap or double trap machine". The adjudicating authority found that the imported goods were subjected to physical examination. During examination, the goods were found to be setup of Skeet Machine. He further observed that from the table in Notification No.:146/1994-Cus dated 13.04.1997 that "Skeet or trap or double trap machine with acoustic release' is specifically mentioned at Item No. 3 of Sr. No.: 8 of the Table given in Notification. 146/94-cus dated 13.07.1994. Skeet machine is not electronic target scoring system. Therefore, the goods are not covered under Sr. No.: 2 of Notification No. 146/1994-cus. Instead the goods are aptly and specifically covered under the category "Skeet or Trap or Double Trap Machine" mentioned at Sr.No.: 8 of Table in Notification No. 146/1994. The adjudicating authority observed that the appellant is neither a State Rifle Association nor a District Rifle Association. Therefore, condition (a) mentioned in column 3 of Table to Sr.No.: 8 to Notification. 146/94-cus dated 13.07.1994 is not fulfilled. Further the appellant had not produced certificate as mentioned at condition (b) also as required under said notification. Therefore, the adjudicating authority has not found the imported goods to be eligible for exemption under Sr.No. 8 of Notification No. 146/1994-cus.

2.4.1 The adjudicating authority has observed that the clarification in Circular No. 21/2012-Cus, cited by the importer in the letter dated 01.06.2024, pertains to the scope of "sports goods, sports equipment, and requisites" under Sr. No. 1(a) and their spares under Sr. No. 1(b) of Notification No. 146/1994-Cus. In the present case, there is no ambiguity, as the Skeet Machine is specifically covered under Sr. No. 8 of the said Notification.



2.4.2 The adjudicating authority, in view of above, hold that imported goods are covered under Sr.No.: 8 and not covered under Sr.No.: 2 of Notification No. 146/1994-Cus dt. 13.07.1994 and the appellant failed to comply with condition No (a) and (b) of Sr.No.: 08 of the said notification and thereby the imported goods are not eligible for exemption under Notification No. 146/1994-Cus dt. 13.07.1994 . The notification no.: 86/2017-Cus dt. 14.11.2017 is worded identical and same to Sr.No. 02 of the notification no. 146/1994-Cus dt. 13.07.1994. Therefore, for the same reasons as mentioned above, the goods are not covered and specified under Notification No. 86/2017-cus and thus not eligible for exemptions IGST under Notification No. 86/2017-cus dated 14.11.2017.

2.5 In view of above findings, the adjudicating authority found that the imported goods (Bill of Entry No. 3190792 dated 25.04.2024, value ₹8,53,000) should be charged 20% Basic Customs Duty, 10% Social Welfare Surcharge, and 12% IGST. The importer had wrongly declared 0% BCD and 0% IGST. Because of this mistake, the importer now has to pay a difference of ₹3,12,539 as additional duty.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the Appellant have filed the present appeal. The Appellant have, inter-alia, raised various contentions and filed detailed submissions in their Appeal memorandum dt. 22.08.2024, as given below in support of their claims :

- That that the impugned order has erred in holding that the said imported goods fall under the category of classification as 'Skeet Machines and its Accessories'. During the assessment of the imported goods, wherein on the basis of the examination report and the images, the imported goods being the skeet machines along with the accessories like skeet timer and scoring controller, bulb for skeet lamp, lamp holder for skeet, remote control etc, for the scoring system were classified under the S.No.: 8 (3) of the Exemption Notification No.: 146/1994 as the "Skeet or trap or double trap machine with acoustic release".
- That as per the above Notification entry, the skeet machine has acoustic release however, in the present case the given set of machines imported in customized manner are without the acoustic release which means that the machines cannot throw automatically upon the sound of the shooter instead it will throw manually as operated through the machine as well as it records the score manually only. Therefore, it can be well stated that such imported goods does not fall under the S No. 8 (3) of the Notification No. 146/ 1994, as the description of goods under the said Notification prescribes as 'skeet or trap or double trap machine with acoustic

release'. The OIO has erred in holding that the said imported goods will precisely fit under the category of the description in S.No.: 8 of the notification. Hence, the impugned order deserved to be quashed and set aside on this ground.

- That the impugned order has erred in holding that in the present case, the conditions laid down in the S No. 8 (3) of Notification 146/2994 is required to be fulfilled in order to avail the benefit of the Exemption Notification. The conditions of the Notification states that (a) the said goods are imported into India by a State Rifle Association or the District Rifle Association which is controlled by, or affiliated to, the State Rifle Association and (b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or the Dy. Commissioner of Customs, as the case may be, from an officer not below the rank of the Deputy Secretary, in the Department of Youth Affairs and Sports, Ministry of Human Resource Development, Government of India, recommending grant of exemption to the said goods. However, it is humbly contented that the said goods are wrongly classified under the said entry of the notification and rather they are falling under S. No. 2 (XV) (13), thereof in holding that the condition to produce the certificate by the Department of Youth Affairs and Sports, Ministry of Human Resource Development to avail the Exemption under the Notification has been blatantly erred by the department. Hence, the impugned order in para 14 has erred in holding that as the appellants are bound to produce the certificate by the ministry and they were unable to do the requisite and also that the appellant is in individual capacity and not through any district or state rifle association thereby the imported goods are ineligible to claim exemption under the said Notification.
- That the Appellant submits that the said imported goods were filed under the Bill of Entry No. 3190792 dated, 26.04.2024 for clearance under the Notification No. 146/ 1994-Cus dated 13.07. 1994, S. No. 2 (XV) (13) which exempts the goods viz., Electronic Target scoring system subject to the conditions as mentioned in the said exemption Notification. It is hereby submitted by the appellants that the said imported goods does not fall under Entry S No. 8 (3) of Notification of 146 /1994.c-us as the Skeet machines are without acoustic release which clearly differentiates the goods from the above description as mentioned in the said entry of Notification of 146/1994-Cus dt. 13.07.1994. Therefore, the impugned order has erred in classification of the said imported goods. Now, in the present case the 'Skeet machines without acoustic release' inasmuch as has no other specific entry in the said Notification therefore, it should be classified under the S. No. 2 (XV) (13) which exempts the goods viz., Electronic Target scoring system.
- That the appellant submit that the 'Skeet machines' are nothing but electronic

device that provides the real time scoring data of the targets achieved by the shooter to provide for the better experience of the participants. These machines are used by the shooters to enhance their training sessions so as to get the similar feeling as in the Olympics. Therefore, it can be categorically said that the said imported goods are nothing but the 'Electronic Target scoring system.'

- That it is submitted that the appellant are exempted under S. No. 2 (XV) (13) of Notification 146 / 1994 as they have satisfied the condition wherein, the said goods are imported into India by the renowned shooter for training purpose and the importer of goods produces certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from the National Rifle Association of India that the importer is a renowned shooter. The proper certificate is produced before the Adjudicating authority by the appellants vide the letter dated 27.05.2024, Certificate No.: TRG/CERT/NRAI-088 dated 20.12.2023 wherein, Shri Mayureshchandrasinh M Jadjea is certified as a 'REOWNED SHOOTER' by the National Rifle Association of India in terms of Government of India's Notification No. 146/ 1994 dated 13.07.1994. However, to the utter shock and surprise the impugned order was passed without the consideration and erred in holding that such certificate does not suffice the condition to exempt the said goods under the relevant Notification. Therefore, the impugned order deserved to be quashed and set aside on this ground.
- That the appellants have imported the goods for the training purpose of the shooter who intends to participate in the Olympics. The impugned order has wrongly classified the goods and erred in disallowing the benefit of the Exemption Notification. The Appellants will suffer huge losses due to the demand of the duty at the rate of 20% BCD, 10% SWS, and 12% IGST as they are clearly exempted under the Exemption Notification.

PERSONAL HEARING:

4. Personal hearing in the matter was held on 10.09.2025 in physical mode. Shri Devashish K Trivedi, Advocate appeared for hearing on behalf of the Appellant. He reiterated the submissions made in the appeal memorandum.

DISCUSSION & FINDINGS:

5. Before going into the merits of the case, I find from the Form C.A.- 1, the date of communication of the Order-In-Original dated 29.06.2024 has been shown as 29.06.2024 and the present appeal has been filed on 22.08.2024. Therefore, the present




appeal have been filed within the statutory time limit of 60 days as prescribed under Section 128(1) of the Customs Act, 1962.

5.1 Further, it is observed that the appellant has paid the entire disputed duty amount under protest vide challan dated 05.07.2024. Hence, the condition relating to pre-deposit, as mandated under Section 129E of the Customs Act, 1962, is duly complied with. As the appeal has been filed as per the provision of stipulated time-limit as per Section 128 of the Customs Act, 1962 and complies with the requirement of Section 129E of the Customs Act, 1962, the appeals has been admitted and being taken up for disposal on merits.

6. Before proceeding with the present appeal, it is pertinent to place on record that another appeal, bearing appeal F.No.: S/49-146/CUS/AHD/2024-25, has been filed by M/s Maheep Kamal Singh Harika, Patiala, Punjab-147105, against the Speaking Order-in-Original No.: 17/2024 dated 12.06.2024 Ref.No.: CUS/APR/BE/SO/35/2024-A/Gr.. Both appeals pertain to identical facts, issue, involving the same HSS seller i.e. M/s M.A. Global, Gujarat; the same foreign supplier i.e. M/s PLaporte Ball-Trap, France; and similar goods and transaction details.

The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority disallowing the benefit of exemption from Basic Customs duty and IGST under Notification No.: 146/1994-Cus dated 13.07.1994 and 86/2017- Cus., dated 14.11.2017 respectively and order for reassessment of the Bill of Entry without giving benefit of said both notification and confirming the duty leviable on the goods to be Rs. 3,12,539/- at applicable rate of BCD 20%, SWS 10% and IGST 12%, in the facts and circumstances of the case, is legal and proper or otherwise.

6.1 It is observed that the appellant contended that their imported goods are "Electronic Target Throwing & Scoring System", which fall under Item No.: XV – SHOOTING, sub-item (13) of Serial No. 2 of Notification No. 146/94-Cus., dated 13.07.1994 which allows benefit of exemption from Customs duty under notification no.: 146/94-Cus dated 13.07.2024. Whereas, the adjudicating authority, has rightly on the basis of available evidences such invoices, import documents and physical examination report, opined that the goods being Skeet Machines and Accessories, fall & classify under the category of "Skeet or Trap or Double Trap Machines with Acoustic Release" as specified at Serial No. 8(3) of Exemption Notification No. 146/1994-Cus dated 13.07.1994.

6.2 It is confirmed from the said Bill of Entry and the submissions of the appellant that the goods were imported from M/s Laporte Ball-Trap, 371 Chemin des Prés, 06410 Biot, France. Upon verification of the official website of M/s Laporte Ball-Trap, France (<https://www.laporte.biz/en/>), it is observed that the company manufactures

various products such as Traps, Skeets, American Trap, Twin Lap, and DTL (Down The Line) equipments.

Upon further examination of the Skeet products on the website, it is observed that different types of Skeets are listed, including Skeet 6C, Skeet 8C, Skeet 12C, and Skeet 18C. The product **185 SKEET 12C** has the following technical specifications: Columns – 12, Capacity – 1400, Capacity per Machine – 700, Tension – 12V, and a Warranty of 3 years. Additionally, the 185 SKEET 12C comes with various accessories, including a Skeet Timer Kit, Bulb for Skeet Lamp, Skeet Box, Western Base, and others.

When the above technical specifications and descriptions compared with the details of the goods mentioned in the Invoice no.: HSS/2024-01 dt. 19.04.2024 issued by M/s M A Global Gujarat and the said Bill of Entry, the description such as 185E SKEET, 12 Columns, Tension 12 V, Precision 1400, SKEET TIMER KIT, Bulb for Skeet lamps are matched with each other, which proves beyond doubt that the imported goods are indeed SKEET. In some cases, item's numbers of the accessories, mentioned in the said Bill of Entry are also matched with the accessories shown in above website. Accordingly, in view of the above, it can be safely concluded that the imported goods are correctly classifiable under the heading/description of "**Skeet or Trap or Double Trap Machines with Acoustic Release**" as specified at Serial No. 8(3) of Exemption Notification No. 146/1994-Cus., dated 13.07.1994.

6.3 Further, for exemption benefit under Notification No. 86/2017-Cus., dated 14.11.2017 from payment of IGST, it is observed that the adjudicating authority has rightly denied the benefit of IGST exemption under said Notification. For claiming exemption benefit, the appellant has to comply with the conditions mentioned in the said notification. In the matter, the importer failed to produce a certificate from the Department of Youth Affairs and Sports recommending the grant of exemption from customs duty for the subject goods. Therefore, denial of the benefit of IGST exemption under Notification No. 86/2017-Cus., dated 14.11.2017 is legal and correct.

6.4 Further, from the submissions and documents filed by the appellant, it is observed that the appellant has not been able to fully prove or justify, with supporting documentary evidence, that the imported goods constitute an "**Electronic Target Throwing & Scoring System**", as covered under Item No. XV – SHOOTING, sub-item (13) of Serial No. 2 of Notification No. 146/94-Cus., dated 13.07.1994. It is further noted that the description and details of the imported goods mentioned in Invoice No. HSS/2024-01 dated 19.04.2024, issued by M/s M A Global, Gujarat, and in the corresponding Bill of Entry, **do not tally with the description** specified under Item No. XV – SHOOTING, sub-item (13) of Serial No. 2 of the above notification. Therefore, denial of the benefits of exemption under Notification No. 146/1994-Cus., dated 13.07.1994 and

Notification No. 86/2017-Cus., dated 14.11.2017 are rightly upheld by the adjudicating authority in his order.

7. In view of the foregoing discussion and findings, it is evident that the appellant has failed to establish, with supporting evidence, that the imported goods qualify as an "Electronic Target Throwing & Scoring System" under Item No. XV – SHOOTING, sub-item (13) of Serial No. 2 of Notification No. 146/94-Cus., dated 13.07.1994. The technical specifications, invoice details, Bill of Entry, and supporting documents conclusively demonstrate that the imported goods are Skeet machines and accessories, correctly classifiable under Serial No. 8(3) of Exemption Notification No. 146/1994-Cus., dated 13.07.1994. Further, the appellant has not complied with the mandatory conditions for availing the exemption under Notification No. 146/94-Cus., dated 13.07.1994 and Notification No. 86/2017-Cus., dated 14.11.2017.

In view of the above findings, I hereby uphold the Order-In-Original No.: 17/AC/ACC/Speaking Order /MM Jadeja/2024-25 dt. 29.06.2024 and reject the appeal filed by M/s. Shri Mayureshchandra M Jadeja, Amrutnagar-2, Jyotinagar Chowk, Kalavad Road, Rajkot- 360 005


(Amit Gupta)
Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-134/CUS/AHD/2024-25

Date: 28.10.2025

By SPEED POST

To,
Shri Mayureshchandra M Jadeja,
Amrutnagar-2, Jyotinagar Chowk,
Kalavad Road, Rajkot- 360 005 .

Copy to:

1. The Chief Commissioner of Customs Gujarat, Custom House, Ahmedabad. (email: ccohm-guj@nic.in)
2. The Principal Commissioner of Customs, Custom House, Ahmedabad. (email: cus-ahmd-guj@nic.in rra-customsahd@gov.in)
3. The Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad (accusacc@gmail.com aircargo-amd@gov.in)
4. Shri Devashish K Trivedi, Advocate, (devashish.trivedi@gmail.com & assistant2devashish.trivedi@gmail.com)
5. Guard File.