सीमाशुल्क(अपील) आयुक्तकाकार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS),,अहमदाबाद AHMEDABAD,
चौथीमंज़िल 4th Floor, हडको बिल्डिंगHUDCO Building, ईश्वर भुवन रोड़ Ishwar Bhuvan Road,
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009
दूरभाष क्रमांक Tel. No. 079-26589281
DIN - 20260771MN00005505F4

क	फ़ाइल संख्या FILE NO.	S/49-94/CUS/MUN/MAY/2025-26
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):	JMN-CUSTM-000-APP-022-26-27
ग	पारितकर्ता PASSED BY	**Shri Vishwajeet Singh** Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	08.07.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	BE No.8999231dated 20.03.2025
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	08.07.2026
छ	अपील कर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Jesal Products Pvt. Ltd., 28, Parag Bungalows, Opp. 108, Emergency Management Services, Naroda, Ahmedabad-382330

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 (यथासंशोधित) में निर्धारित फीस जोअन्य रसीद,फीस,दण्ड,जब्तीऔर विविध मदों के शीर्षके अधीन आता है में रु. 200/-(रूपए दो सौ मात्र)या रु.1000/-(रूपए एक हज़ार मात्र),जैसा भी मामला हो,से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दोप्रतियां. यदि शुल्क,मांगा गया ब्याज,लगाया गया दंड की राशिऔर 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 :	
	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलियअधिकरण, 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	

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	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 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.

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ORDER - IN - APPEAL

M/s. Jesal Products Pvt. Ltd., 28, Parag, Bungalows, Naroda, Ahmedabad-382330 (*herein after referred to as the "appellant"*) have filed appeal No. S/49-94/CUS/MUN/MAY/2025-26 in terms of Section 128 of the Customs Act, 1962, challenging the assessment in the Bill of Entry No. 8999231 dated 20.03.2025 filed at Custom House, Pipavav, Jamnagar Commissionerate.

2. Facts of the case, in brief, as per appeal memorandum, are that the Appellant had filed Bill of Entry 8999231 dated 20.03.2025 filed at Custom House, Pipavav for import of "DRIED BARK POWDER" classified under CTH 12119029 of the First schedule to Customs Tariff Act, 1975 from Vietnam, Democratic Republic. Subsequently, Bill of Entry No. 8999231 dated 20.03.2025 for import of "DRIED BARK POWDER" was reassessed on 20.03.2025 with CTH 44050000 of the Tariff Act. After re-assessment Assessable Value and total duty were determined to Rs.16,26,495/- and **Rs.3,95,563/**- in place of declared value of Rs.16,25,568.75/- and 81,278.40/-. The Bill of Entry was re-assessed on 20.03.2025 without any specific reason for re-assessment. Aggrieved by the final assessment of the Bill of Entry No.8999231 dated 20.03.2025, the appellant has filed the present appeal.

SUBMISSIONS OF THE APPELLANT

3. Being aggrieved with the assessment of the Bill of Entry No.8999231 dated 20.03.2025, the Appellant has filed the present appeal against the re-assessment. The appellant has *inter-alia*, have raised various contentions and filed detailed submissions as given below in support their claim: -

(i) The appellant had filed one Bill of Entry No.8999231 dated 20.03.2025 with Custom House, Pipavav for clearance of imported goods, namely, Jigat (Joss) Dried Bark Powder (Saw Dust Powder for making incense stick).

(ii) the appellant had classified the goods under Chapter sub-heading 12119029 of the First Schedule to Customs Tariff Act, 1975.

(iii) however, the assessing officer has classified the goods under CTH 44050000 of the First Schedule to Customs Tariff Act, 1975, without affording any hearing, without taking any acceptance of appellant and without furnishing any reasoning in the form of speaking order.

(iv) that consequent upon re-assessment resulting in change of

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classification, the benefit of Free Trade Agreement claimed by appellant on the basis of classification, i.e. CTH 1211 9029 that was mentioned in the Certificate of Origin received from the overseas supplier (certifying the goods to be of Vietnam origin) also came to be denied.

(v) that as per Section 17(5) of Customs Act, 1962, where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer and in cases other than those where the importer confirms his acceptance of the said re-assessment in writing, the proper officer shall, pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry.

(vi) that thus, it was incumbent upon the assessing office to pass a speaking order within fifteen days from the date of re-assessment of the bill of entry.

(vii) the appellant has correctly classified the goods under CTH 12119029, as duly held by Hon'ble Tribunal in the case of M/s. Shashi Industries, 2024 (12) TMI 169 CESTAT BANGALORE.

(viii) The Appellant prayed to quash and set aside the impugned order/decision with consequential relief.

PERSONAL HEARING

4. Shri Vikas Mehta, consultant and authorized representative of the appellant attended Personal Hearing on 10.06.2026 virtually, on behalf of the Appellant. He reiterated the submissions made at the time of filling of appeal.

DISCUSSION AND FINDINGS

5.1. I have carefully gone through the case records, impugned Bill of Entry, the defense put forth by the Appellant in their appeal, arguments advanced during the course of the personal hearing as well as their submissions.

5.2. Now coming to the merits of the case, it is observed that the appellant had filed Bill of Entry No.8999231 dated 20.03.2025, wherein goods declared as "DRIED BARK POWDER" by adopting classification under CTH 12119029 of the Customs Tariff Act, 1975. However, the Bill of Entry was re-assessed on 20.03.2025 without any specific reason.

5.3. It is further observed that no speaking order by the proper officer in the

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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.

-Order-

In view of the above discussion, the present appeal filed by the appellant is allowed by way of remand.

Vishwajeet Singh
08.07.2026

(VISHWAJEET SINGH)
Commissioner (Appeals)
Customs, Ahmedabad
Date: 08.07.2026

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

F.No. S/49-94/CUS/MUN/MAY/2025-26

By Speed Post/E-Mail

To,
M/s. Jesal Products Pvt. Ltd.,
28, Parag Bungalows, Opp. 108,
Emergency Management Services,
Naroda, Ahmedabad-382330.

Copy to: -
To,

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad. (email: ccoahm-guj@nic.in)
2. The Deputy/Assistant Commissioner of Customs (Review), Commissioner of Customs, Customs(Prev), Jamnagar.
3. The Deputy/Assistant Commissioner of Customs, Customs House, Pipavav.
4. Guard File.