सत्यमेव जयते

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 – 20260371MN0000313666

क	फ़ाइल संख्या FILE NO.	S/49-550 to 606/CUS/AHD/Mar/25-26 (57) (Total 57 Appeals)
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-708 to 764-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	30.03.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	207/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (1) 258-313/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 (56) .Total 57 OIOs passed by the DC, ICD-Tumb, Valsad, Gujarat.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	30.03.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Metalloys Recycling Ltd., 12, Niraj Industrial Estate, Off Mahakali Caves Road, Andheri (East), Mumbai-400093, Maharashtra. harish@metalloysrecycling.com / info@metalloysrecycling.com

कार्यालय आयुक्त (अपील), सीमा शुल्क अहमदाबाद

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 exported
(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 :	
	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 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.	

कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

Order-In-Appeal

M/s. Metalloys Recycling Ltd., 12, Niraj Industrial Estate, Off Mahakali Caves Road, Andheri (East), Mumbai-400093, Maharashtra, (hereinafter referred to as "the Appellant") have filed total 57 appeals challenging total 57 Order-In-Originals, details as per Table-I below, (herein after referred to as "the impugned orders") passed by the Deputy Commissioner, Customs, ICD-Tumb, Valsad, Gujarat (herein after referred to as "the adjudicating authority").

TABLE - I

Sr. No	Appeal No.	BOE/Order No. & Date	OIO Date	OIO receipt date	Appeal Filed dt.	Filed in time limit
1	S/49-550/CUS/AHD/MAR/2025-26	207/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 12.01.2026	12.01.26	16-Jan-26	02.03.26	Yes
2	S/49-551/CUS/AHD/MAR/2025-26	258/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
3	S/49-552/CUS/AHD/MAR/2025-26	259/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
4	S/49-553/CUS/AHD/MAR/2025-26	260/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
5	S/49-554/CUS/AHD/MAR/2025-26	261/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
6	S/49-555/CUS/AHD/MAR/2025-26	262/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
7	S/49-556/CUS/AHD/MAR/2025-26	263/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
8	S/49-557/CUS/AHD/MAR/2025-26	264/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
9	S/49-558/CUS/AHD/MAR/2025-26	265/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
10	S/49-559/CUS/AHD/MAR/2025-26	266/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
11	S/49-560/CUS/AHD/MAR/2025-26	267/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
12	S/49-561/CUS/AHD/MAR/2025-26	268/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 28.01.2026	28.01.26	2-Feb-26	02.03.26	Yes
13	S/49-562/CUS/AHD/MAR/2025-26	269/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 29.01.2026	29.01.26	2-Feb-26	02.03.26	Yes
14	S/49-563/CUS/AHD/MAR/2025-26	270/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 29.01.2026	29.01.26	2-Feb-26	02.03.26	Yes
15	S/49-564/CUS/AHD/MAR/2025-26	271/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 29.01.2026	29.01.26	2-Feb-26	02.03.26	Yes
16	S/49-565/CUS/AHD/MAR/2025-26	272/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 29.01.2026	29.01.26	2-Feb-26	02.03.26	Yes

17	S/49-566/CUS/AHD/MAR/2025-26	273/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 29.01.2026	29.01.26	2-Feb-26	02.03.26	Yes
18	S/49-567/CUS/AHD/MAR/2025-26	274/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 29.01.2026	29.01.26	2-Feb-26	02.03.26	Yes
19	S/49-568/CUS/AHD/MAR/2025-26	275/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 29.01.2026	29.01.26	2-Feb-26	02.03.26	Yes
20	S/49-569/CUS/AHD/MAR/2025-26	276/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 29.01.2026	29.01.26	2-Feb-26	02.03.26	Yes
21	S/49-570/CUS/AHD/MAR/2025-26	277/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 29.01.2026	29.01.26	2-Feb-26	02.03.26	Yes
22	S/49-571/CUS/AHD/MAR/2025-26	278/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 29.01.2026	29.01.26	2-Feb-26	02.03.26	Yes
23	S/49-572/CUS/AHD/MAR/2025-26	279/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 30.01.2026	30.01.26	3-Feb-26	02.03.26	Yes
24	S/49-573/CUS/AHD/MAR/2025-26	280/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 30.01.2026	30.01.26	3-Feb-26	02.03.26	Yes
25	S/49-574/CUS/AHD/MAR/2025-26	281/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 30.01.2026	30.01.26	3-Feb-26	02.03.26	Yes
26	S/49-575/CUS/AHD/MAR/2025-26	282/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 30.01.2026	30.01.26	3-Feb-26	02.03.26	Yes
27	S/49-576/CUS/AHD/MAR/2025-26	283/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 30.01.2026	30.01.26	3-Feb-26	02.03.26	Yes
28	S/49-577/CUS/AHD/MAR/2025-26	284/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 30.01.2026	30.01.26	3-Feb-26	02.03.26	Yes
29	S/49-578/CUS/AHD/MAR/2025-26	285/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 30.01.2026	30.01.26	3-Feb-26	02.03.26	Yes
30	S/49-579/CUS/AHD/MAR/2025-26	286/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 30.01.2026	30.01.26	3-Feb-26	02.03.26	Yes
31	S/49-580/CUS/AHD/MAR/2025-26	287/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 30.01.2026	30.01.26	3-Feb-26	02.03.26	Yes
32	S/49-581/CUS/AHD/MAR/2025-26	288/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 30.01.2026	30.01.26	3-Feb-26	02.03.26	Yes
33	S/49-582/CUS/AHD/MAR/2025-26	289/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
34	S/49-583/CUS/AHD/MAR/2025-26	290/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	2-Feb-26	02.03.26	Yes
35	S/49-584/CUS/AHD/MAR/2025-26	291/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
36	S/49-585/CUS/AHD/MAR/2025-26	292/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
37	S/49-586/CUS/AHD/MAR/2025-26	293/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
38	S/49-587/CUS/AHD/MAR/2025-26	294/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
39	S/49-588/CUS/AHD/MAR/2025-26	295/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes

40	S/49-589/CUS/AHD/MAR/2025-26	296/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
41	S/49-590/CUS/AHD/MAR/2025-26	297/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
42	S/49-591/CUS/AHD/MAR/2025-26	298/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
43	S/49-592/CUS/AHD/MAR/2025-26	299/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
44	S/49-593/CUS/AHD/MAR/2025-26	300/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
45	S/49-594/CUS/AHD/MAR/2025-26	301/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
46	S/49-595/CUS/AHD/MAR/2025-26	302/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
47	S/49-596/CUS/AHD/MAR/2025-26	303/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 02.02.2026	02.02.26	6-Feb-26	02.03.26	Yes
48	S/49-597/CUS/AHD/MAR/2025-26	304/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 03.02.2026	03.02.26	8-Feb-26	02.03.26	Yes
49	S/49-598/CUS/AHD/MAR/2025-26	305/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 03.02.2026	03.02.26	8-Feb-26	02.03.26	Yes
50	S/49-599/CUS/AHD/MAR/2025-26	306/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 04.02.2026	04.02.26	10-Feb-26	02.03.26	Yes
51	S/49-600/CUS/AHD/MAR/2025-26	307/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 04.02.2026	04.02.26	10-Feb-26	02.03.26	Yes
52	S/49-601/CUS/AHD/MAR/2025-26	308/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 04.02.2026	04.02.26	10-Feb-26	02.03.26	Yes
53	S/49-602/CUS/AHD/MAR/2025-26	309/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 04.02.2026	04.02.26	10-Feb-26	02.03.26	Yes
54	S/49-603/CUS/AHD/MAR/2025-26	310/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 05.02.2026	05.02.26	11-Feb-26	02.03.26	Yes
55	S/49-604/CUS/AHD/MAR/2025-26	311/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 05.02.2026	05.02.26	11-Feb-26	02.03.26	Yes
56	S/49-605/CUS/AHD/MAR/2025-26	312/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 05.02.2026	05.02.26	11-Feb-26	02.03.26	Yes
57	S/49-606/CUS/AHD/MAR/2025-26	313/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 date 05.02.2026	05.02.26	11-Feb-26	02.03.26	Yes

2. As the issue involved is identical in all the 57 appeals, they are being taken up simultaneously for disposal. Facts of the case, in brief, as borne out from the impugned orders, are that the Appellant had imported various variety of Scrap (herein after referred to as "the impugned goods") and had filed Bills of Entry under self-assessment for clearance of goods for home consumption. However, all these Bills of Entry were re-assessed by the proper officer, who rejected the value declared by the appellant and enhanced the value of the goods, which resulted in excess payment of duty.

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2.1 The appellant, in respect of the appeals mentioned at Sr. Nos. 01 to 57 of Table-I above had preferred appeals before the Commissioner (Appeals), Customs, Ahmedabad. The Commissioner (Appeals), Customs, Ahmedabad, vide Order-in-Appeal Nos. AHD-CUSTM-000-APP-111-24-25 dt. 21.06.24, AHD-CUSTM-000-APP-116-24-25 dt. 25.06.24 and AHD-CUSTM-000-APP-294-24-25, dated 10.02.2025, setting aside the impugned orders and allowed the appeals with consequential relief, in accordance with law, details as per Table-I above.

2.2 In pursuance of the aforesaid the Orders-in-Appeal passed by the Commissioner (Appeals), Customs, Ahmedabad, the appellant filed refund claims of excess duty paid along with claims for interest before the refund sanctioning authority. The Deputy Commissioner, Customs, ICD, Tumb, after examining and considering the relevant statutory provisions governing refund, sanctioned the refund of excess duty paid vide a total of 57 impugned orders, as detailed in Table–I above. However, in the said impugned orders, there is no mention and discussion regarding granting of the interest claimed by the appellant.

3. Being aggrieved with the impugned orders passed by the Adjudicating Authority, the Appellant have filed the present total 57 appeals as per Table-I. The Appellant, have raised various contentions and filed detailed submissions as given below in support of their claims in their appeal memorandum :

I – DENIAL OF INTEREST CAUSES SEVERE PREJUDICE TO AN MSME AND RESULTS IN UNJUST FINANCIAL BURDEN DUE TO BANK FINANCE

1. The Appellant is a duly registered Micro, Small and Medium Enterprise (MSME) and carries on its business operations with limited working capital resources, substantially dependent for working capital on bank finance, cash credit limits and other borrowing facilities.

2. The excess customs duty in the present case was collected on account of an arbitrary enhancement of value, and remained blocked with the Government for nearly four to five years. However, the Appellant ultimately succeeded before the Hon'ble Commissioner of Customs.

3. During the entire period of illegal retention of funds, the Appellant was compelled to borrow funds from banks at commercial rates of interest to sustain its business operations, meet import obligations, and honour export and domestic commitments.

4. Denial of interest on delayed refund compels the Appellant to effectively finance the Government interest-free, while itself bearing heavy interest costs, which is manifestly arbitrary and inequitable.

5. Such action disproportionately affects MSMEs, frustrates ease of doing business, and violates Articles 14, 19(1)(g) and 300A of the Constitution of India. The impugned refund orders, having failed to consider this grave financial prejudice, are therefore unsustainable in law.

II – IMPUGNED REFUND ORDERS ARE CONTRARY TO SECTION 27A OF THE CUSTOMS ACT, 1962

• In the present case, a refund has been sanctioned after an inordinate delay of several years, yet the OIO is silent on compensatory relief, despite the Hon'ble Commissioner of Customs allowing an appeal with Consequential Relief stating as under in Para 10 of OIA: "The matter has come up for the third time, Further remand would serve no purpose, The issue is being finally decided"

This clearly shows prolonged litigation due to departmental action. As the declared value stands restored, excess duty becomes the amount collected without authority of law and retention of such amount attracts compensatory interest.

• It is submitted that the Appellant could not file refund claims before the final appellate orders, as per the consistent and well-known departmental practice under the Customs Act, wherein refund applications arising from enhancement of value are neither accepted nor acknowledged unless the assessment attains finality pursuant to appellate adjudication. The Appellant was thus procedurally prevented from seeking a refund earlier, and such enforced delay cannot be used to defeat the Appellant's right to interest or compensation for the period during which its money was illegally retained by the Respondent.

III – DUTY PAID PURSUANT TO ENHANCEMENT IS DEEMED TO BE PAID UNDER PROTEST (CISCO SYSTEMS)

1. Not granting interest assumably due to the duty not paid under protest, is wholly untenable.

2. The Hon'ble CESTAT in Cisco Systems India Pvt. Ltd., affirmed by the Hon'ble Delhi High Court and the Hon'ble Supreme Court, has conclusively held that filing of an appeal itself constitutes a protest as contesting the enhancement in itself is a protest, as also observed by the High Court and the Supreme Court. The impugned refund orders are contrary to binding precedent under Article 141 of the Constitution of India.

3. The Appellant consistently contested the enhancement from inception and ultimately succeeded before the Hon'ble CESTAT.

4. Absence of a specific endorsement of 'under protest' on the ICEGATE portal cannot defeat constitutional rights.

IV – EXCESS DUTY COLLECTED WITHOUT AUTHORITY OF LAW – ILLEGAL LEVY AB INITIO (ARTICLE 265)

1. Upon the Hon'ble Commissioner of Customs (Appeals) conclusively setting aside the enhancement of assessable value in entirety, the legal consequence is that the excess customs duty collected from the Appellant stood ***without authority of law ab initio****.*

2. Article 265 of the Constitution of India mandates that no tax shall be levied or collected except by authority of law. Once the very basis of assessment is held illegal, the State has ***no lawful right to retain the amount****, even temporarily, without compensating the assessee.*

3. The excess duty retained by the Respondent from 2019–2021 till its refund in 2025–26 constitutes an unauthorised exaction, and interest thereon is payable as a matter of constitutional obligation. Retention of such illegally collected amount without interest is unconstitutional and impermissible.

V. – VIOLATION OF ARTICLE 300A – UNLAWFUL DEPRIVATION OF PROPERTY

1. Money lawfully belonging to the Appellant constitutes "property" within the meaning of Article 300A of the Constitution. Continued retention of such money *without payment of interest amounts to deprivation of property without authority of law.*

2. Customs enjoyed the use, custody, and benefit of the Appellant's funds for nearly five years, while the Appellant was compelled to borrow working capital at commercial rates. Such deprivation is unconstitutional and inequitable.

VI. PROCEDURAL IMPOSSIBILITY OF EARLIER REFUND CLAIM CANNOT DEFEAT INTEREST

1. The Appellant submits that refund claims arising from enhancement of assessable value are, as a matter of settled departmental practice, accepted only after final appellate adjudication. The Appellant was therefore ***procedurally disabled*** *from filing refund claims before receipt of the Orders-in-Appeal.*

2. The Hon'ble Bombay High Court in ***Rochem India Pvt. Ltd. v. Union of India****, reported at 2015 (322) ELT 577 (Bom), has held that* ***interest cannot be denied merely because the refund application was filed after adjudication****, when such filing was dependent on the department's own process.*

3. The Customs cannot be permitted to take advantage of its own procedural framework to deny interest for the period during which it unlawfully retained the Appellant's funds.

VII – BINDING JURISDICTIONAL JUDGMENT OF THE BOMBAY HIGH COURT (AJAY INDUSTRIAL CORPORATION)

1. The Hon'ble Bombay High Court in ***Ajay Industrial Corporation Ltd****. has categorically held that retention of excess duty without authority of law is impermissible and that interest is compensatory and mandatory.*

2. Similarly, in the matter of Reliance Industries Ltd. v. Union of India 2010 (256) E.L.T. 36 (Bom.), the Hon'ble Bombay High Court ruled that Interest is compensation for wrongful retention.

3. Being judgments of the jurisdictional High Court, the same is binding on the Respondent authorities.

VIII. BINDING JURISDICTIONAL JUDGMENT OF THE Hon'ble Supreme Court

The Hon'ble Supreme Court has ruled Interest Is Compensatory:

In the matter of ***Sandvik Asia Ltd. v. CIT 2006 (196) E.L.T. 257 (S.C.)*** *and held:*

a. Wrongful retention must be compensated.

b. Interest is restitutionary and indemnifying.

c. The Supreme Court observed that failure to compensate for prolonged deprivation seriously affects the rule of law.

In the matter of ***Union of India v. Tata Chemicals Ltd. 2014 (306) E.L.T. 7 (S.C.)*** *And held that:*

a. The State cannot unjustly enrich itself by retaining amounts without the authority of law.

b. Interest is compensatory and flows from restitution principles.

IX. Similarly there are plethora of other judgements of various courts and Tribunals:

1. The Hon'ble Orissa High Court in Commissioner of Customs v. Vedanta Ltd. *has held that statutory provisions relating to interest cannot be interpreted to legitimise the arbitrary retention of money by the State.*

The Hon'ble Court emphasised that substantial justice must prevail over technical interpretation and that interest is payable where the Department retains amounts for inordinate periods.

2. ***Riba Textiles – Direct Authority on Interest from Date of Deposit-***
CESTAT Chandigarh *held that Interest from the date of deposit till realization granted.*
Commissioner of Central Excise v. Riba Textiles Ltd - Punjab & Haryana High Court *upheld:*
- *Interest payable from the date of deposit.*
- *Sandvik Asia applicable.*
- *The department cannot avoid compensatory consequences.*

3. ***Sony Pictures Networks India Pvt. Ltd. v. Union of India***
Kerala High Court *held:*
- *Interest payable after 3 months from the appellate order.*
- *Rate of 12% upheld following Supreme Court precedent.*

4. ***BBM Impex – Customs Act Interest from Date of Deposit***
CESTAT Principal Bench *held:*
- *Interest under Section 129EE of Customs Act.*
- *Payable from the date of deposit till refund.*
- *Rate @12% following Sandvik Asia.*

X. IMPUGNED ORDERS ARE NON-SPEAKING AND VIOLATIVE OF PRINCIPLES OF NATURAL JUSTICE
1. The impugned refund orders do not deal with the detailed submissions and binding judicial precedents relied upon by the Appellant.
2. The orders not considering interest are therefore non-speaking.
3. Such orders are violative of principles of natural justice and are liable to be set aside on this ground alone.

PERSONAL HEARING:

4. In pursuance of principles of natural justice, Personal hearing in the matter was held on 16.03.2026 through virtual mode. Shri Harishankar Pandey, representative of the appellant, appeared and attended the personal hearing on behalf of the Appellant. He reiterated the submissions already made at the time of filing of the appeal.

4.1 He also filed additional submissions as Post Hearing written submissions dated 18.02.2026, main contents of the same are as under:

"5. ***Refund Granted but Interest Denied***
Subsequently, the department sanctioned a refund of the principal amount without interest.

The Appellant respectfully submits that the refund sanctioned is not disputed, and the present appeal is confined only in respect to consequential relief.

6. ***Payment Was Made Under Compulsion***
The differential duty was deposited solely because Customs authorities would not grant Out-of-Charge unless the enhanced duty was paid. Unless the duty demanded by Customs was deposited, the goods would have remained detained in the customs area, causing serious commercial and financial hardship. Therefore, the payment made by the Appellant cannot be treated as a voluntary payment of duty and must be regarded as a deposit made under protest during the pendency of the dispute.

Retention of money by the Department:

- *amounts to unjust enrichment of the State, and*
- *triggers the right to interest as compensation for the use of money.*

*7. **Judicial Precedent – Cisco Systems Case***
The principle that payments made under compulsion to secure clearance of goods cannot be treated as voluntary duty payments has been recognised in the case of:

Cisco Systems India Pvt. Ltd. v. Commissioner of Customs

The said decision of the Tribunal was carried in further proceedings before the Delhi High Court and thereafter before the Supreme Court of India. The judicial principle emerging from these proceedings is that payments made to secure clearance of goods during the pendency of a dispute cannot be treated as voluntary duty payments and assume the character of deposits during litigation.

*8. **Decision by Principal Bench, CESTAT, New Delhi***

In the matter of R. S. Enterprises v. Commissioner of Customs, N. Delhi (ICD Tughalakabad)

The issue is squarely covered by the decision of the Hon'ble Tribunal:
- *Customs enhanced the value during assessment*
- *Importer paid differential duty to clear goods*
- *Assessment was challenged in the appeal*
- *Enhancement was set aside*

The Hon'ble Tribunal held that such payment must be treated as a deposit under protest and directed the grant of interest from the date of deposit till the date of refund.

The facts of the present case are identical, and therefore, the ratio of the said judgment squarely applies.

*9. **Consequential Relief Must Include Interest***

It is a settled principle that when an appellate authority allows an appeal with consequential relief, the implementing authority cannot curtail such relief. Interest forms an integral component of consequential relief because the department had the benefit of the Appellant's funds during the pendency of litigation.

*10. **Appellant is an MSME Unit***

Prolonged retention of funds has:
- *adversely impacted liquidity, and*
- *caused financial hardship*

Denial of interest in such circumstances would be inequitable and contrary to the spirit of MSME protection. Excess duty paid being treated as a deposit under protest in such circumstances is not only legally justified but also equitable."

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DISCUSSION AND FINDINGS:

5. Before going into the merits of the case, I find that as per appeal memorandum, all 57 appeals as per Table-I, have been filed within statutory time limit of 60 days prescribed under Section 128(1) of the Customs Act, 1962. Further, the present appeal being a refund matter, the requirement of pre-deposit under Section 129 of the Customs Act, 1962 does not arise. I find that the appellant, vide letter dated 24.02.2026, requested the appellate authority to take up the matter on priority, stating that their unit is an MSME and that both partners are aged about 73 and 80 years. Accordingly, the appellant requested that the matter be accorded priority for early disposal. Since the appeal has been filed within the stipulated time limit and the mandatory pre-deposit requirement has been fulfilled, and considering the request for early hearing, the appeal is admitted and is being taken up for disposal on merits.

6. I have carefully gone through the impugned orders, the appeal memorandums filed by the Appellant, the submissions made by the Appellant during the course of the hearing, additional submission as well as the documents and evidence available on record. It is observed that the Appellant has contended that the adjudicating authority has not granted any interest on the refund sanctioned. Accordingly, the issue to be decided in these present appeals is whether the impugned orders, as per Table-I above, passed by the adjudicating authority, in so far as it does not sanction interest on the refunded amount, is legal and proper in the facts and circumstances of the case.

6.1 It is observed that the Appellant had imported various varieties of scrap and filed Bills of Entry under self-assessment for clearance of the goods for home consumption. However, the said Bills of Entry were re-assessed by the proper officer by rejecting the declared value and enhancing the value, which resulted in excess payment of duty. Aggrieved by the enhancement of the assessable value, the Appellant preferred appeals before the Commissioner (Appeals), Customs, Ahmedabad. The said appellate authority, after due consideration, set aside the enhancement of value based on the LME price of DGoV guidelines and allowed the appeals of the appellant with consequential reliefs.

6.2 Accordingly, in pursuance of the order passed by the Commissioner (Appeals), Customs, Ahmedabad, the Appellant filed refund claims for the excess duty paid, along with claims for applicable interest, before the jurisdictional refund sanctioning authority. Upon examination of the relevant statutory provisions governing refunds, the Deputy Commissioner of Customs, ICD, Tumb, sanctioned the refund of the excess duty paid vide 57 impugned Orders-in-Original as per Table I. However, the said impugned orders are completely silent with regard to the grant of interest as claimed by the Appellant. No findings or reasons have been recorded concerning the entitlement to interest. Aggrieved by the non-grant of interest, the Appellant has preferred the present appeals against all 57 impugned orders as per Table-I, specifically contesting the denial of statutory interest on the refunded amount.

6.3 It is observed from the Statement of facts submitted by the appellant in their appeal memorandum that the appellant submitted that pursuant to the finality of the Order-in-appeals, the appellant filed application for re-assessment and refund of excess duty paid, alongwith a claim for statutory interest under section 27A of the Customs act, 1962. The appellant submitted that the department sanctioned the refund of the principal amount without any mention of interest or consequential relief vide their impugned orders. The appellant further submitted that the impugned refund orders do not deal with the detailed submissions and binding judicial precedents relied upon by the Appellant. The orders not considering interest and are therefore non-speaking. Such orders are violative of principles of natural justice and are liable to be set aside on this ground alone. The appellant filed additional submission and stated that they are legally entitled for interest in the refunded amount.

6.4 It is observed that the adjudicating authority, vide the impugned orders detailed in Table-I, has sanctioned the refund of excess duty paid. However, the said orders neither mention nor discuss the issue of grant of interest on the sanctioned refund amount. The Appellant has submitted in the appeal memorandum that no interest has been granted on the refunds sanctioned vide the impugned orders. On perusal of the impugned orders, it is evident that there is no discussion or finding with respect to the claim of interest on the refund amount. It is further observed from the appeal memorandum that the Appellant had specifically claimed interest on the refund under Section 27A of the Customs Act, 1962. The impugned orders reveal that the adjudicating authority has neither considered the Appellant's submissions regarding the claim of interest nor recorded any reasons for not granting the same. Thus, the impugned orders, to the extent they fail to deal with the claim of interest, are non-speaking orders. In view of the above, I find it appropriate to remand the matter to the adjudicating authority for the limited purpose of examining and deciding the Appellant's claim for interest in accordance with law, after duly considering the submissions made by the Appellant.

Accordingly, the matter is remanded back to the adjudicating authority for considering the request of interest made by the appellant and pass a speaking order by following the principles of natural justice in terms of sub-section (3) of Section 128A of the Customs Act, 1962. 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. The adjudicating authority, while passing the order in remand proceedings, shall also consider the submissions made in the present appeal and pass speaking order after following principles of natural justice.

7. Accordingly, the appeals of the appellant, detailed as per Table-I, are allowed by way of remand.

(AMIT GUPTA)
Commissioner (Appeals)
Customs, Ahmedabad

Date: 30.03.2026

F.No: S/49-550 to 606/CUS/AHD/March/25-26 (57)

By Email / Speed Post (As per Section 153 of the Customs Act, 1962.

Through Speed Post:
M/s. Metalloys Recycling Ltd.,
12, Niraj Industrial Estate, Off Mahakali
Caves Road, Andheri (East),
Mumbai-400093, Maharashtra.

info@metalloysrecycling.com harish@metalloysrecycling.com

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 Commissioner of Customs, ICD- TUMB, Dist.-Valsad-396150. (cusicd-tumb@gov.in)
4. Guard File.