



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
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 DIN – 20251271MN000061136D

क	फ़ाइल संख्या FILE NO.	S/49-227/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-466-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	05.12.2025
च	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Order – In – Original No. 02/ICD-Valvada/DC-SVS/REF/ SHOBHA/2024-25 dated 06.11.2024
छ	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	05.12.2025
ज	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Shobha Plastics Private Limited, 5102, 4 th Phase, GIDC, Vapi, Gujarat. M/s. Shobha Plastics Private Limited, 29-B, Roopkamal, S.V.Road, Nr. Dena Bank, Mumbai-400 067.



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 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)	बैगज 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 मात्र) 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"> <tr> <td>सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</td> <td>Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</td> </tr> <tr> <td>दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</td> <td>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 मंज़िल, 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 मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016				
5.	सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-				
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -				
(क)	अपील से सम्बन्धित मामले में 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 रूपए.				
(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; पाँच हज़ार रूपए				
(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 रूपए.				
(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.				



ORDER IN APPEAL

M/s. Shobha Plastics Private Limited, 5102, 4th Phase, GIDC, Vapi, Gujarat. (hereinafter referred to as 'the Appellant') have filed the present appeal challenging the Order – In – Original No.: 02/ICD-Valvada/DC-SVS/REF/SHOBHA/2024-25 dated 06.11.2024 (hereinafter referred to as 'the impugned order') passed by the Deputy Commissioner, Customs, ICD – Valvada (hereinafter referred to as 'adjudicating authority').

2. Facts of the case, in brief, are that the Directorate General of Revenue Intelligence, Ahmedabad (hereinafter referred to as the DGRI) had booked a case against the appellant for import of Vitrified Tiles (other than Industrial Tiles) by his mis-declaring the Country of Origin as Malaysia instead of China with malafide intention to evade anti-dumping duty chargeable thereon in terms of Notification No 73/2003-Cus dated 01.05.2003. During the course of investigation, the appellant had paid an amount of Rs.20 Lakhs towards their purported Anti-Dumping Duty liability voluntarily without any protest and under any duress. On conclusion of the investigation, the DGRI had issued three Show Cause Notices which were adjudicated vide Order-in-Original No.: 8/Commr/DR/Import/2008 dated 05.11.2008 by the Commissioner of Customs, Ahmedabad. Thereafter the case remained under litigation, the Hon'ble CESTAT Ahmedabad Bench vide Final Order No: A/10736-10738/2022, dated 27.06.2022 had allowed the appeal filed by the appellant by setting aside Order-In-Original No.: AHM-CUSTOM-000-COM-003-18-19 dt. 20.04.2018. The order passed by Hon'ble CESTAT Ahmedabad Bench was accepted by the department on monetary grounds as communicated by the Assistant Commissioner(RRA), Customs, Ahmedabad vide letter F.No.: GEN/REV/TRIB/572/2021-RRA dated 28.09.2022.

2.1 In view of the Final Order No.: A/10736-10738/2022, dated 27.06.2022 passed by the Hon'ble CESTAT Ahmedabad Bench, the appellant, vide letter dated 21.10.2022 had requested for refund of pre-deposit amounting to Rs 20 Lakhs.

2.2 The refund sanctioning authority i.e. Deputy Commissioner, ICD-Valvada vide OIO No.: Order – In – Original No.: 03/ICD-Valvada/DC-VRK/REF/SHOBHA/2022-23 dated 04.11.2022 held that in view of the CBIC Circular No.: 984/08/2014-CX dated 16.09.2014, the appellant is entitled to refund of pre-deposit amount of Rs 12,65,110/- @7.5% duty demanded of Rs. 1,68,68,802/-. Accordingly, he has sanctioned refund amounting to Rs 12,65,110/- considering the same as pre-deposit, along with interest amounting to Rs 3,26,308/- and has rejected the refund amount of Rs 7,34,890/-, as the same cannot be consider as pre-deposit payment as per para 3.1 of the said CBIC circular.

2.3 Being aggrieved by the above said OIO dated 04.11.2022, appeal was filed before the Commissioner(A), Customs Ahmedabad who vide Order-In-Appeal No.: AHD-



CUSTOM-000-APP-007-24-25 dated 17.04.2024 remanded the matter to the adjudicating authority to pass speaking order afresh following principle of natural justice and legal provisions.

2.4 The adjudicating authority in his impugned order dt. 06.11.2024, has relied upon CBIC Circular No.: 984/08/2014-CX dated 16.09.2014, **M/s Ajni Interiors vs Union of India** order dated 04/09/2019 passed by the High Court of Gujarat, Ranbaxy Lbaorataris V/s UOI 2011(273) ELT (SC), Hon'ble High Court, Banglore, CCE(A) V/S KVR Constuction-2012(26) STR 195(KAR) (18.11.2010) and followed the directions given under OIA dated 17.04.2024. Accordingly, he has sanctioned refund amounting to Rs 7,34,890/- under Section 27 of the Customs Act, 1962 to the appellant. There was no sanctioning of interest on the above refunded amount .

3. Being aggrieved and dissatisfied with the impugned order passed by the Adjudicating Authority, the Appellant have filed present appeal. The Appellant have, *inter-alia*, submitted detailed submissions on following points in support of their contentions :

- That the appellant submits that order dated 06.11.2024 of the Deputy Commissioner to the extent he declined to grant interest on refund amount sanctioned by him is not legal and proper and is liable to be set aside to that extent. He erred in not appreciating that appellant has deposited an ad hoc amount during investigation under coercive steps by the officers of department, under the circumstances, amounts got deposited from appellant before creation of liability adjudged against appellant invariably carried interest following principles of restitution as per the settled judicial principles and precedents in this behalf. He should have accordingly sanctioned interest from the date of deposit on the refund amount of Rs. 7.34,890/-sanctioned to the appellant.
- That the Deputy Commissioner has refrained from granting interest to the appellant on the premises that since amount is being refunded within three months date of tribunal order dated 27.06.2022 and that appellant in its application has only sought for refund of pre-deposit. Learned Deputy Commissioner erred is not appreciating that it is settled law by the following decisions department should return interest of pre-deposit amount during an investigation. The appellant in this behalf relies on the following decisions:

(i) M/S. KESAR ENTERPRISES VERSUS COMMISSIONER OF CENTRAL GOODS & SERVICE TAX, NOIDA-2021 (11) TMI-595.

(ii) M/S. Parle Agro Pvt Ltd V. Commissioner of CGST-2021 (5) TMI 870 (All. Tri),

(iii) M/s ONGC Ltd. V. Commissioner of Customs, Mumbai 2007(215) ELT 166

(SC).



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- That the appellant deposited a total of Rs.20,00,000/- during investigation vide challan Nos. 312 dated 27.12.2006, 327 dated 03.01.2007, and 357 dated 31.01.2007. The learned Adjudicating Authority erred in relying upon Para 3.1 of CBEC Circular No. 984/08/2014-CX dated 16.09.2014, which clarifies that any amount paid over and above the stipulated pre-deposit under Section 129E of the Customs Act, 1962 shall not be treated as a pre-deposit.

Since the entire amount was deposited during 2006-07, much before the Finance Act. 2014 introduced mandatory pre-deposit provisions, the said circular cannot be applied retrospectively. As per Para 1.2 of the same circular, the amended provisions apply only to appeals filed on or after 06.08.2014, while all earlier appeals remain governed by the erstwhile provisions.

Therefore, the reliance placed by the Adjudicating Authority on the said circular is misplaced. The amount of Rs 20,00,000/- deposited during investigation must be treated as a pre-deposit.

- That in the earlier OIO dated 04.11.2022, the Department itself sanctioned interest @ 6% on the pre-deposit amount of Rs.12,65,110/- (from 19.07.2018-date of CESTAT appeal filing-to 04.11.2022 date of refund sanction), amounting to Rs.3,26,308/-. However, in the de novo adjudication vide OIO dated 06.11.2024, although the balance refund of Rs.7,34,890/- was sanctioned, interest was not granted. It is now a settled position of law that pre-deposits are refundable along with interest @12% per annum from the date of deposit till the date of refund. Reliance is placed on the decision Ms. Parle Agro Pvt. Ltd. V. Commissioner, Central Goods & Service Tax, Noida 2021(5) TMI870-CESTAT, Allahabad.
- That in another case of M/s. Bhavani Industries India LLP, the Commissioner (Appeals) vide Order-in-Appeal dated 23.06.2025, relying upon CESTAT Final Order dated 18.01.2024, granted interest 12% per annum from the date of deposit on the refunded amount.

PERSONAL HEARING:

4. Personal hearing in the matter was held on 15.10.2025, Ms. Anshu Gupta Advocate and Shri Rahul Gajera, Advocate, appeared for hearing through virtual mode on behalf of the Appellant. They had reiterated the submissions made at the time of filing of appeal. They submitted additional submission dated 16.10.2025 in the matter.

DISCUSSION & FINDINGS:-

5. Before going into the merits of the case, I find from the Form C.A.- 1 that



the impugned order passed on 06.11.2024 and the present appeal has been filed on 22.11.2024, therefore, it is filed within 60 days as stipulated under Section 128 (1) of the Customs Act, 1962. As the appeal has been filed against rejection of interest on the refunded amount and no demand has been raised vide the impugned order, pre-deposit under the provisions of Section 129 E of the Customs Act, 1962 is not required. As the appeal has been filed within the stipulated time-limit, it has been admitted and being taken up for disposal on merits.

6. I have carefully gone through the appeal memorandum as well as records of the case and the submissions made on behalf of the Appellant during the course of hearing. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority by not sanctioning interest on refunded amount of Rs.7,34,890/-, in the facts and circumstances of the case, is legal and proper or otherwise.

6.1 It is observed that the DGRI had booked a case against the appellant for import of Vitrified Tiles (other than Industrial Tiles) by mis-declaring the Country of Origin as Malaysia, instead of actual China, with malafide intention to evade anti-dumping duty chargeable thereon in terms of Notification No 73/2003-Cus, dated 01.05.2003. It is observed that, during the course of investigation, the appellant voluntarily deposited an amount of ₹20,00,000/- towards their anti-dumping duty liability, without any protest or under any duress. The case remained under litigation and finally decided by the Hon'ble CESTAT, Ahmedabad Bench vide Final Order No. A/10736-10738/2022, dated 27.06.2022 which was accepted by the department on monetary grounds.

6.2 In view of the Final Order No. A/10736-10738/2022 dated 27.06.2022 passed by the Hon'ble CESTAT, Ahmedabad Bench, the appellant, vide letter dated 21.10.2022 had requested for refund of pre-deposit amounting to Rs. 20 Lakh.

6.3 The Deputy Commissioner, ICD-Valvada vide OIO No.: 03/ICD-Valvada/DC-VRK/REF/SJOBHA/2022-23 dated 04.11.2022 partially allowed the refund claim of Rs 12,65,110/- alongwith interest Rs 3,26,308/- and rejected the refund amount of Rs 7,34,890/-. Against this OIO, appeal was filed by the appellant with the Commissioner(A), Customs Ahmedabad, who vide OIA No.: AHD-CUSTOM-000-APP-007-24-25 dated 17.04.2024, remanded the matter to the adjudicating authority to pass fresh order after following the principle of natural justice. In pursuance of the directions contained in said OIA, the adjudicating authority sanctioned a refund amount of Rs. 7,34,890/- under Section 27 of the Customs Act, 1962. However, no findings were recorded with regard to the liability of interest on the said refund amount in final order portion.

7. It is observed from OIO No. 03/ICD-Valvada/DC-VRK/REF/SJOBHA/2022-23 dated 04.11.2022 that, out of the total ₹20,00,000 deposited during the investigation, an amount of ₹12,65,110 (7.5% of the duty amount of ₹1,68,68,802) was refunded as pre-deposit, along with interest of ₹3,26,308 under Section 27 of the Customs Act, 1962. However, amount of Rs. 7,34,890/- (Rs. 20,00,000/- – Rs. 12,65,110/-) rejected by taking view that the same cannot be considered as pre-deposit as per para 3.1 of the circular no.: 984/8/2014-CX. Dated 16.09.2024.

7.1 Further, it is observed from OIO No. 02/ICD-Valvada/DC-SVS/REF/SJOBHA/2024-25 dated 06.11.2024 that the adjudicating authority sanctioned a refund of remaining amount of Rs. 7,34,890/- under Section 27 of the Customs Act, 1962. However, the impugned order does not contain any specific discussion on sanctioning or rejecting interest on the refunded amount of Rs. 7,34,890/- under Section 27 of the Customs Act, 1962. The adjudicating authority by referring the case law of M/s Ajni Interiors V/s Union of India in SCA No. 10435/2018 order dated 04.09.2019, held that the amount paid during the investigation can be considered as payment of duty. So, the aspect of refund of such duty and interest amount are governed by the provisions of Section 27 and Section 27A of the Customs Act, 1962.

7.2 It is further observed that the adjudicating authority, while passing the impugned order, has failed to consider and address the question of interest under Section 27A of the Customs Act, 1962. The order does not contain any reasoned discussion and findings explaining the basis for denying interest on the refunded amount, thereby rendering it non-speaking and inadequate on this crucial aspect of the matter. Although, various judicial pronouncements relating to grant of interest from the date of deposit @12% were cited before the adjudicating authority, the same have neither been examined nor discussed in the impugned order. The failure to consider and record findings on these cited judgments, as well as on the statutory entitlement to interest, renders the impugned order non-speaking and legally unsustainable. In the absence of such findings, the order is not a complete and defective in law. Hence, the impugned order is non – speaking order so far as it has not dealt with the appellant's claim for interest on refund amount.

8. In view of the above, I find that remitting the present appeal to the adjudicating authority for passing a fresh order, after examining the Appellant's submissions and the legal provisions regarding interest on the refunded amount of Rs. 7,34,890/- under Section 27 of the Customs Act, 1962, has become a *sine qua non* to meet the ends of justice. Accordingly, the case is remanded back to the adjudicating authority, in terms of sub-section 3 (b) of Section 128A of the Customs Act, 1962, for passing a fresh order 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 Pvt. Ltd. [2012-TIOL-1317-CESTAT-DEL] and Hawkins Cookers Ltd. [2012 (284) E.L.T. 677 (Tri.-Del)] holding 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.

9. In view of above, I remand the appeal filed by the Appellant to the adjudicating authority for passing fresh order with respect to the aspect of interest on the refunded amount, after considering the submissions made by the Appellant on record. The Adjudicating Authority shall examine the available facts, documents, submissions and issue speaking order afresh following principles of natural justice and legal provisions.

10. The appeal preferred by the Appellant is allowed by way of remand.



No. S/49-227/CUS/AHD/24-25
4654

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

Date: 05.12.2025

By Speed Post.

✓ M/s. Shobha Plastics Private Limited,
5102, 4th Phase, GIDC, Vapi, Gujarat.

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सत्यापित/ATTESTED

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

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, Customs, ICD – Valvada,, Valsad (acidval-custahd@nic.in).
4. Shri Rahul Gajera, Advocate on behalf of M/s. Shobha Plastics Private Limited, Vapi (rahulgajera1982@gmail.com)
5. Guard File.