सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद
OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD
चौथी मंज़िल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड़ Ishwar Bhuvan Road,
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009.
दूरभाष क्रमांक Tel. No. 079-26589281

DIN-20260771MN0000621578

क	फ़ाइल संख्या FILE NO.	S/49-456/CUS/JMN/2024-25
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	JMN-CUSTM-000-APP-29-2026-27
ग	पारितकर्ता PASSED BY	Shri Vishwajeet Singh Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	14.07.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	397/CUS-REF/24-25 dated 18.12.2025
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	14.07.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	1. M/s Puneet Industries Private Limited, Plot No. 2286/6, Sardar Park, Opp. Madhavbaug, Waghawadi Road, Bhavnagar-364002

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
(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.

सीमा शुल्क (अपील), अहमदाबाद

ORDER-IN-APPEAL

1. Brief facts of the case

1.1 M/s Puneet Industries Private Limited, Plot No. 2286/6, Sardar Park, Opp. Madhavbaug, Waghawadi Road, Bhavnagar-364002 (herein after referred to as the "Appellant for the sake of brevity) has filed the present appeal against Order-In-Original No. 397/CUS-REF/2024-25 dated 18.12.2024 (herein after referred to as the "impugned order") issued by the Assistant Commissioner, Customs Division, Bhavnagar (herein after referred to as the "Adjudicating Authority).

1.2 The Appellant had imported a vessel MV LA SPIRIT for breaking up/ recycling at Plot No. 120, Sip Breaking Yard Sosiya, P.O. Manar, Bhavnagar and had filed self-assessed Bill of Entry No. 9168732 dated 07.12.2018 under section 46 of the Customs Act, 1962.

1.3 There were some dispute with regard to assessment of customs duty of the Fuel and Oil (Fuel Oil, Marine Gas Oil, Lub. Oil) contained in Bunker Tanks inside/ outside the engine room of the vessel. Importer claimed that Fuel and Oil contained in Bunker Tanks inside/ outside the engine room of the vessel was to be assessed to duty under CTH 8908 along with the vessel. However, the Department, was of the view that Fuel and Oil contained in Bunker Tanks were to be assessed to duty under respective CTH of Chapter 27 and accordingly the bill of entry was assessed to duty of Rs. 12,81,90,196/-. The respective Bill of Entry was assessed provisionally for want of original documents.

1.4. Hon'ble CESTAT, Ahmedabad vide its orders A/11792-11851/2022 dated 17.10.2022/01.12.2022 has held that the oil contained in the Bunkers Tanks in the engine room of the vessel is to be assessed to duty under CTH 8908, along with the vessel coming for breaking up. Further, in adherence to aforesaid order of Hon'ble CESTAT, it has been decided by the Assistant Commissioner, Customs Division, Bhavnagar in Final Assessment Order No. 241/2468076/SBY/2024-25 dated 23.10.2023 that Bunker Tanks containing oil are to be treated as part of vessel's machinery and the Oils contained in them are to be classified under CTH 8908 along with the vessel, as covered under para 2(b) of circular no. 37/96-Cus Dated 03.07.1996. The bill of entry was finally assessed to duty of Rs. 12,73,56,315/- vide Final Assessment Order No. 241/2468076/SBY/2023-24 dated 23.10.2023 passed by the Assistant Commissioner Customs Division, Bhavnagar.

1.5 Consequent to Final Assessment Order No. 241/2468076/SBY/2023-24 dated 23.10.2023 passed by the Assistant Commissioner, Customs Division,

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Bhavnagar, the Appellant filed a refund claim of Rs. 7,06,680/- under Section 25 of the Customs Act, 1962.

1.6 The Adjudicating Authority observed that the Appellant had failed to prove the incidence of customs duty has not been passed on to any other person and this the Adjudicating Authority vide the impugned order sanctioned the refund of Rs. 7,06,678/- in terms of Section 27 of the Customs Act, and credited the same to Consumer Welfare Fund.

1.7 Being aggrieved by the impugned order, the Appellant preferred the present appeal.

2. **Ground of Appeal submitted by the Appellant**

2.1 The Appellant submitted that the impugned Order-in-Original issued by the respondent authority is not proper, righteous, just and not in accordance with the provisions of the Customs Act, 1962, (the Act), Customs Rules, (the Rules) and instruction/circular issued from time to time by the CBEC, and CBDT (Customs), New Delhi. The impugned order appears totally wrong and iniquitous therefore the same needs to be quashed urgently and to issue timely relief/immunity to the appellant sympathetically mainly on the following grounds. The synopsis, facts and grounds contended in the present appeal memo are compendiously summarized as under which leads to filing of this appeal. The Hon'ble Commissioner of Customs, (Appeals), Ahmedabad is thereby highly prayed to kindly examine the following various law protecting grounds developed by the appellant for kind examination with reference to the provision as laid down in the Act & the Rules, and to consider it sympathetically as well as on merits while deciding the present appeal and to issue a judicious and timely order ultimately granting immunity to a bonafide unit which the respondent authority appears completely failed in this case.

2.2. The Appellant submitted that it is known to all and an undisputed as well as admitted fact that in Ship Breaking Yard, Alang the pattern and practice to decide the sale value of a import of a vessel is mainly based on the formula i.e. "As is where is Basis"" The total value of a vessel/ship which includes Ship itself as well as Ship's stores and Balance Bunker/fuel if any as available on Board of the vessel on its import time. The import sale price is being charged and recovered per LDT of the concerned/respective vessel for the entire vessel. In other words, no separate price on balance stores and Bunker/fuel is being charged and recovered separately by the foreign sellers. Sir, so far Assessment practice is concerned for a ship imported for Breaking purpose at Alang at the

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material time for Customs classification and Assessment of the Customs duty was as follow:-

(i) That the vessel was being classified under the Customs Tariff Heading (CTH) 89.08 of the Customs Tariff Act including Bunker/fuel oil stored and contained in the inside storage tanks of the engine room department of the vessel and

(ii) as against rest of the balance Bunker/fuel as contained and stored in the outside tanks of engine room department of the vessel was to be classified under its own merits say under CTH No. 27.10 of the Tariff Act.

(iii) The eatable and other stores if any in balance and as available were also being classified on its own merits.

2.3 This (above said) was the pattern and practice of classification and Assessment of Customs duty for a vessel imported for breaking purpose was in force during the past period prior and say up to the year to 2016-17. However during the year 2016-17 onward the department based on certain instructions from higher authority changed the pattern of classification and Assessment of Customs duty in as much as the Bunker/fuel stored and contained in the inside storage Tanks of engine room department of the vessel was ordered and thereby started to be classified under its own merits say under CTH No.27,10 and proposed to be charged Customs duty at the applicable rate of Customs duty as framed/defined under CTH No. 27.10., and as a followed up action the department had started to issue of a speaking order in all past cases to that effect proposing changed in classification and levy of differential Customs duty if any to that extent say under CTH. 27.10. The Appellant and other ship breaking units was at the material time wanted to clear their vessel for beaching during high water tide and to avoid express legal dispute with the department classified the Bunkers/oil stored in the inside tanks of the engine room department of the vessel under CTH No. 27.10 as strictly directed by the local Customs authority. Sir, therefore Customs duty paid on such differential amount on Bunker/oil stored and contained in the inside storage tanks of engine room department of the vessel, under protest reserving right to claim it in future as Refund. The assessment was made provisionally for want of original import documents and chemical test of the respective Bunker/oil item as discussed above. The said speaking order was issued to other ship Breaking units was challenged before the higher Appellate authority up to the door of the Hon'ble CESTAT, Ahmedabad which finally resulted in favour of the Assesses/Ship Breaking units of Alang/Sosiya, who had filed an appeal as discussed in the brief facts of the case as narrated above. Sir, in this circumstances whatever differential Customs duty (on higher side) paid earlier by the Appellant was paid under protest and said disputed amount so paid was not shown at material time

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anywhere in Appellant's financial Books of Accounts/Ledger etc... The appellant as well as Respondent authority at material time was also not knowing/aware whether the appeals so filed in the matter will fall in favour of the Appellant or otherwise. Sir, finally during final assessment on the basis of CESTAT, Ahmedabad's above discussed order the Bill of entry of the Appellant found certain portion of Customs duty recovered in excess by the department and as a followed up action issued the Final Assessment order (FAO) as stated and discussed in depth as above and therefore the present refund amount arise and claimed by the Appellant. Sir, therefore, both the side it was not exactly known right from beginning whether how and when disputed issue will be finally solved and settled by the Appellate authority and consequent upon payment involved will be solved/settled by the Higher Appellate authorities and consequent upon refund of excess payment of Customs duty will arise. Sir, therefore under such an untoward situation as well as uncertain situation the Appellant has not shown the disputed amounts so paid as "Receivable" from the Govt., in future in their Books of Accounts and Ledger etc... during the relevant financial year. Sir, excess payment of Customs duty came to the knowledge of the Appellant as well as the respondent authority only after issue and release of the Final Assessment Order (FAO) which has been issued purely on the basis and guidelines of the Hon. Tribunal order as discussed above. The appellant have therefore filed the subject Refund claim which has been objected by the department in this way and dealt with as discussed in the subject OIO.

2.4 The Appellant further submitted that on simple perusal of above untoward situation depicted by the Appellant it abundantly leads to prove that there is no any serious fault or mistake has been occurred by the Appellant in this entire subject issue being the Appellant was not aware and sure about final outcome/result of the various Appeals filed for the disputed issue either it will be resulted in excess payment made of the Customs duty and Refund thereof will arise. Similarly, department was also not aware about decision of the Appellate authority/Tribunal. Sir, at this stage the appellant respectfully prays a practical remedy that the appellant is quite ready to pay the appropriate amount of income Tax on the Refund amount of excess payment is involved in this case if the proper and appropriate authority passes an order granting the appellant's present refund amount involved in this Appeal case. The appellant is also ready to give an undertaking in this regard when proper and suitable order will be issued by the Appellate authority. The action of the Appellant by not showing this amount as receivable from Govt., in their Books of Accounts/documents/Ledger etc. during relevant financial year was not done studiedly and it is in the nature of venial error therefore it may kindly be

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considered to be a bonafide and genuine mistake on the part of the Appellant. Sir, the Refund amount in this case is not a meagre or small one but it is considerable high and loss of such big amount would be proved as a great financial loss to the Appellant. Sir, such action of not paying our legitimate amount but to be credited to Consumer Welfare Fund has its deep recurring effect on the Appellant's company's financial status being presently there is No. of Bill of entry of the appellant are still pending with the department waiting for final assessment and if such adverse decision is taken in every case by the department it will completely damage the Appellant's financial position and de-track the business factor being the amount was paid by all legitimate way and shown as debit at relevant time in the appellant's relevant financial Books of Accounts/documents/ledger etc.. Sir, such situation will also create a dismal and crippled atmosphere for the business of the appellant. it is reiterated that such adverse decision has a recurring effect on the Appellant firm and would create a dismal atmosphere in Appellant's business factor and activities. The Appellant further submitted that such decision of not paying the refund amount to the appellant will definitely crippled the business of the Appellant. Therefore the Appellate authority is highly prayed to kindly intervene in this whole matter considering it Appellant's bonafide and trivial mistake and thereby to issue an order ultimately granting Refund amount involved in this case which may solve the appellant's financial situation and the appellant will strongly stand in the global Ship Breaking market as well as local market in the present crisis days/era.

2.5 The Appellant further submitted that it is observed by the Appellant that the Respondent authority actually desire to know from the appellant that the duty amount so claimed in this subject case as Refund has been shown as "RECEIVABLE" in the Balance Sheet or otherwise and that such amount has shown as "EXPENSE" in the Appellant's profit and loss accounts. Sir, in this regard the appellant wish to point out that having shown as "RECEIVABLE" in Balance Sheet or having shown as "EXPENSE" in profit and loss accounts does not ispo facto leads to a conclusion that incidence of duty has been passed on to the appellant's Buyers or any other person(s). Sir, in this behalf the appellant firmly rely upon the recent decision in the case of M/s. Chambal Fertilizer and Chemicals Ltd., V/s. Commissioner, CGST, Udaipur (2023) (71) G.S.T.L. 171 (Tri-Del), in which it has been held by the Hon'ble Tribunal that "Fact is that amount deposited was accounted as expense in the profit and loss account could not be made basis to hold that the incidence of duty has been passed".

2.6. The Appellant further submitted that the quantity of Oil and Fuel, is/are incidentally imported with the Ship not as a regular import cargo are being sold

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by the appellant as a by-products only arising out of activity of Ship Breaking. The Appellant mentioned that although duty is charged by the Customs department on the value notified to the State Trading Corporation (STC), ONGC, IOCL etc.., the actual value at which fuel and oil are sold by the Appellant in the market is much lower as this fuel and oil are in the nature of Bunker (Remnant fuel) and not as a fresh stock. The appellant here submits that removal of fuel/oil is more in the nature of complying with the regulatory norms and as such although its clearance fetch no duty incidence is charged and recovered from the Buyers/person(s). Sir, since the Customs duty paid on such fuel and oil at the time of import of ship do not form a part of such items, therefore the appellant firmly says and submit that the question of applicability of bar of unjust enrichment does not arise in the present case. Sir, it is admitted fact that the appellant had not imported exclusively said Bunker/oil items as import but it was affiliated item imported with the vessel being no vessel can run in mid sea water without appropriate, sufficient and adequate quantity of Bunker/oil. Sir, the appellant strongly reliance upon on a Judgement of High Court in the case of Commissioner of C. Ex. V/s. Advance Steel Tubes Ltd.,

2.7 The Appellant further submitted that it is also admitted and undisputed fact and known to all and also universally proved that the Appellant had in fact not imported exclusively said quantity of Bunker/oil items as an import item but it was received as an affiliated item imported with the vessel being no vessel can run in mid and high sea water without appropriate, sufficient and adequate quantity of Bunker/oil. Therefore before passing an order-in-Appeal, the appellant highly prays that this vital point may kindly be screened carefully and then to decide the subject appeal to remove the unnecessary and unlawful injustice created by the Respondent authority.

2.8. The Appellant further submitted that as demanded by the Respondent authority the appellant had obtained a certificate dated 21.09.2024 issued by the Appellant's Company's Chartered Accountant Hemant R. Shah & Co., Ahmedabad, (A copy is Enclosed herewith) and had also submitted to the Respondent authority earlier before passing the subject OIO. Sir, in the said certificate it is specifically stated and certified by the said C.A. that in this subject case the Customs duty claimed as Refund by the claimant/Appellant, the duty involved therein has not been passed on to any Customers/Buyers/persons at the time of selling of the said disputed goods in the market. Sir, therefore the appellant strongly believes that on the basis of the above certificate the doctrine of unjust enrichment does not attract in the present case. Sir, kindly examine the contents/text of the said certificate and legal element sympathetically with reference to the certificate issued by the above C.A. and thereby to allow the present appeal ultimately to grant the subject Refund amount early with due interest due thereon. Sir, the said certificate was earlier submitted to the office of the Respondent authority by the appellant. Sir, however the respondent authority ignored the above certificate and not passed the present refund claim for cash payment. Sir, therefore it clearly proves that the authority has also damaged the sanctity of the provisions of the statute. Sir, moreover no personal hearing was allowed to the appellant to discuss the vital issue with efficacious manner by the appellant or his consultant or to the above C.A., with reference to the above certificate and issued the present OIO in fully arbitrary manner and financially damaged the appellant. This vital point may kindly be examined while disposing the subject appeal.

2.9 The Appellant further submitted that in the present case the appellant has claimed refund of Rs.7,06,678/- right from beginning and claimed the amount after deducting the amount of IGST availed as an Input credit. Sir, however it is clearly established that the Respondent authority totally failed to notice this vital point and issued the subject FAO without observing and deducting the IGST amount availed as Input credit by the appellant and thereby committed a great mistake while finalizing the subject FAO and before it is issued. Sir, therefore as discussed above the said authority has no right in the eyes of legal to issue correction in amount so calculated earlier in his FAO and after issue of his subject FAO. Sir, therefore the subject 010 is totally issued with an unlawful manner and required to be dismissed.

2.10 The Appellant further submitted that certain vital, precious and meritorious words/stricture which has been expressed and passed in various pronouncements and verdict issued by the higher judicial forums while dealing with certain identical cases of rejection of refund amounts of incentive scheme of exports.

(A)..........that substantive compliance is sufficient where factum of import duty and subsequent sale of said imported goods is not in doubt, incentive scheme to grant Refund of import duty scheme being a beneficial scheme, it should be interpreted liberally and assesses or exporters should not be disappointed for a minor lacuna".

(B).........."that substantive benefit cannot be denied by the authority for mere technical violation when other vital ingredients are complied by the assess".

(C)............"that Refund of import duty if any paid on the imported goods cannot be denied when the sufficient proof of receipt of duty paid goods and its subsequent sale is available with the assess".

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(D) CCE 2001(128) ELT-496 (CEGAT SMB) in the case matter of M/s. Supreme Industries V/s. CCE wherein it was pronounced by the Hon. Tribunal as under;

"Refund of import/export duty is a beneficial piece of legislation, department is expected to take a liberal view in case of technical violations –

2.11. The Appellant further submitted that it is established in law parlance as under which has to be strictly accepted, applied and considered by all the concerned adjudicating authorities for sake of maintaining sanctity of the law and also constitution of India.

............"that every power either statutory or under common law must be exercised by the authority lawfully, reasonably and in good faith. If the power is exercised unlawfully, improperly, unreasonably or in bad faith, the exercise of power is bad and the action illegal. Therefore, the adjudicating officer has to exercise power bonafide and in good faith in accordance with law."

Further, "It is also well settled law that where an authority makes an order in exercise of a quasi-judicial function, it must record its reasons in support of the order it makes"

2.12. The Appellant further submitted that in the subject case the respondent authority has not applied the above formula in word and spirit as well as not exercised his vested power properly and in good faith while disposing the present case. Therefore, whatever unlawful attempt and attitude shown while disposing the present case by the respondent authority may kindly be removed promptly by allowing the subject appeal of the appellant with consequential relief/immunity.

2.13. The Appellant further submitted that in light of the appellant's above submission which is purely based on factual situation of the entire case matter, the appellant is sure that the Appellate Authority will be fully agreed with the appellant's above submission/reply as well as contents noted in various judicial pronouncements as discussed above. However, if any doubt is still persisted in the matter the appellant is ready to explain in person with efficacious manner with any further records and submission related to present refund case if any or as demanded by the Appellate authority. Sir, therefore, it is highly requested to kindly grant a chance of personal hearing before deciding the present appeal.

2.14. The Appellant further submitted that the grounds existing in present appeal and as depicted or delineated by the appellant are on its preliminary study and examination appears quite genuine one and therefore the appellant is

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approaching before the Appellate Authority for speedy justice in the entire case issue. Sir, the appellant is a very old assesses of the C. Ex. & Customs Department and also very old in their present business. Further the entire management of the appellant is also well conversion with the entire mechanism of classification, assessment, Refund and payment of various import duties and Govt., dues of any department/agencies. Therefore, the present petition is not leading with the routine and casual reasons and with a sole purpose to develop any undue dispute and litigation with the department and ultimately to gain benefit. But the appellant in fact is in possession of certain valid, cogent, unimpeachable, concrete and lawful reasons/grounds and documents as contained in their present case and also fairly and honestly discussed in the aforesaid various Para. In addition to the above, it is also submitted that bare perusal of statement of facts it definitely transpires that it was not a deliberate attempt of the appellant to submit refund claim with defective documents and avail refund amount with unlawful manner and subsequently to develop undue litigation with the department being the appellant is fully matured and constantly engaged in their present business activities and therefore the appellant never contravened the statutory provision intentionally. The appellant has developed the present petition for sake of justice and therefore requested to consider the relief as being prayed in the present petition. The appellant has fairly disclosed and delineated all the relevant facts, situations and circumstances of the case with all essential and cogent documents it is now up to the appellate authority to glean it and pass a judicious order granting immunity to the appellant being the present case is quite fit on merits for acceptance.

2.15. The Appellant further submitted that the balance of convenience is entirely in favour of the appellant and therefore finally prays that the impugned order of the respondent authority to be set aside as prayed and to allow the present appeal with consequential relief to the appellant which is the exact need of the appellant. Sir, finally the appellant has full credence on the Appellate Authority who will take out the appellant from present crux and tangle situation. (0). Sir, lastly to sum up the issue the appellant reserves his/their right to add/annul/insert/alter/delete/engraft/modify/and to amplify in his/their above reply at any time but before deciding the appeal finally.

2.16. The appellant therefore craves leaves to pray before the Hon. Commissioner (Appeals) Customs, Ahmedabad.; Relief claimed in appeal:

(i) To set aside and quashed the subject Order-in-Original (010) No 397/CUS-REF/2024-25 dated 18.12.2024 passed by the Assistant Commissioner of Customs, Bhavnagar (i.e. Respondent authority) under which the Appellant's

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Refund claim of Rs. 7,06,678/- was sanctioned but instead of paying it by credit in the Bank accounts of the Appellant or in cash, ordered to be credited to the Consumer Welfare Fund under the provisions of Section 27 of the Customs Act, and thereby passed total injustice to the appellant.

(ii) Consequent upon kindly to issue relief and immunity to the appellant as permitted under the law and to pass such order that the legitimate high amount of the Refund may be paid by the Respondent authority immediately with due interest, due thereon at the applicable rate of interest.

(iii) To examine the text of the C.A. Certificate dated 21.09.2024 filed with this appeal and to examine, to accept and also to consider the said certificate issued by the chartered Accountant of the Appellant and finally to allow the subject Refund case.

AND (iv) To grant personal hearing to the appellant.

3. PERSONAL HEARING:

Opportunity of personal hearing was granted to the Appellant. Shri Rahul Gajera appeared for personal hearing in virtual mode on 02.07.2026 wherein he re-iterated written submission filed during the appeal. He also submitted that the issue is no longer res-integra and is covered by the decision of Hon'ble Tribunal in the case of M/s. Dynamic Ship Breakers Pvt Ltd – Customs Appeal No. 10511 of 2025.

4. DISCUSSION AND FINDINGS:

4.1 I find that the date of the impugned order is 18.12.2024 and the Appellant filed appeal on 03.01.2025 therefore, the appeal is filed well within the time period of 60 days prescribed under the provisions of Section 128 of the Customs Act, 1962.

4.2. I find that the matter pertains to the issue of refund thus there is no question of pre-deposit of 7.5% of duty demanded as prescribed under Section 129E of the Customs Act, 1962.

4.3 The Customs Division Office, Bhavnagar was requested for submission of comments of the appeal filed by the Appellant vide letter 10.06.2025 but no comments have been received by this office till date therefore, I am taking up the issue for decision based on the facts of the case and documentary evidence available on record.

4.4 I have carefully gone through the case records, show cause notice and corresponding order passed by the adjudicating authority and the defense put

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forth by the Appellants in their appeal. The following issues arise for determination:

i) Whether the Appellant is eligible for refund of Rs. 7,06,678/- by directly crediting it to their bank account instead of crediting the same to Consumer Welfare Fund.

4.5 It is observed that the appellant had imported vessel for breaking up/recycling and filed Bill of Entry No. 9168732 dated 07.12.2018 under Section 46 of the Customs Act. 1962. There was dispute in respect of classification of Fuel and Oil (Fuel Oil, Marine Gas Oil, Lub Oil), which was settled by the Hon'ble CESTAT, Ahmedabad, vide its Orders A/11792-11851/2022, dated 17.10.2022/01.12.2022 wherein it was held that the oil contained in the Bunkers Tanks in the engine room of the vessel is to be assessed to duty under CTH 8908, along with the vessel for breaking up. The Bills of Entry were assessed provisionally. Subsequently, the Bill of Entry was finally assessed vide Final Assessment Order No. 241/2468076/SBY/2023-24 dated 23.10.2023 passed by the Assistant Commissioner, Customs Division, Bhavnagar. Consequently, the appellant had filed refund claims along with Certificate dated 21.09.2024 issued by C. A. M/s Hemant R Shah & Co. wherein it is stated that the Appellant had paid Customs duty of Rs. 12,81,90,196/- and has taken Input Credit for IGST amount of Rs. 11,09,36,818/-, charged total amount of Customs Duty of Rs. 1,72,53,378 to its profit and Loss Account as expenditure and an amount of Rs. Nil is claimed as receivable from Customs Department under the heading of Current Assets and Loans and Advances in the Balance Sheet for the Financial Year 2018-19. The Certificate also verified that this receivable amount of Rs. Nil has been carried forward in the audit reports in the subsequent years till date and therefore, certified that the incidence of Customs Duty of Rs. 7,06,680/- claimed as refund has not been passed on to any other person.

4.6 The adjudicating authority has on scrutiny of the refund claims observed that the Appellant has submitted CA Certificate which neither disclosed the details of supporting documents on the basis of which such certificate was issued not financial records viz. copy of Audited Balance Sheet etc. had been provided. In this connection it is observed that the Board in its Circular No. 07/2008 dated 28.05.2008 has stressed upon the need to go through the details of audited Balance Sheet and other related financial records, certificate of CA etc., which are relied upon, to verify as to whether the burden of duty and interest as the case may be, has not been passed on to any other person as for the doctrine of unjust enrichment. The findings of the adjudicating authority in the impugned order is as under:

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"7.1 I have gone through the case law and Circular cited by the claimant. I find that the case law and Circular are not relevant in the issue as far as clause of unjust enrichment is concerned I find that when the element of any duty paid on any goods is debited to Purchase Account which is forming part of the Profit & Loss Account, as a cardinal accounting principles, then the said element of duty becomes a part of the cost of the goods. As such, whenever such goods are sold at a later stage to the buyers/ customers, the Sales Price fetched for such goods is considered as inclusive of the element of duty paid thereon such goods, accordingly, here in the case it is observed that the incidence of Customs duty paid at the time of import of goods is passed on to the buyers/ customers at the time of its sales in the form of Sales Price. In fact, statutory provision of Section 28C provides for indication of amount of duty paid in all the documents relating to assessment, sales invoice, and other like documents, the amount of such duty which will form part of the price at which such goods are to be sold, which is not done by the claimant in the instant case. Once the amount of Customs duty paid is debited as cost to purchase under Profit & Loss and non-fulfillment of obligatory condition of Section 28C would be sufficient enough to conclude that Sales Price of the goods bear entire Customs duty paid on such goods. Under such circumstances, the grant of refund of Customs Duty would tantamount to receipt of refund of customs duty from customers as well as exchequer, which will get the claimant unjustly enriched. [Reliance placed on the Final Order No. A/30122-30123/2023 dated 1.6.2023 passed by the Hyderabad Bench of CESTAT in Departmental Appeals No. 30010-11/2023 in case of Sachdev Overseas Fitness Pvt Ltd & Nityasach Fitness Pvt Ltd.]

7.2 The claimant has submitted a copy of certificate issued by C.A. M/s HEMANT R SHAH & CO. dated 21.09.2024 wherein it is stated that Rs. Nil has been shown as receivable from Customs department under heading of current assets or other current assets or loans and advances in balance sheet for the F.Y. 2018-19 and Rs. Nil has been carried forward in the audit report in the subsequent financial years till date. This implied that the duty paid was shown as expenditure and formed part of Profit and loss account of the claimant. Therefore, as a settled position in law that where the claimant has itself treated the refund amount due as expenditure and not as "claims receivable", the claimant cannot be said to have passed the test of unjust enrichment. Thus the claimant having failed to prove that incidence of customs duty has not been passed on to any other person, the amount of refund instead of being paid to them is liable to be credited to the Consumer Welfare Fund."

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4.7 Accordingly, the adjudicating authority has sanctioned the refund claim of Rs 7,06,678/- in terms of Section 27 of the Customs Act, 1962 and credited the same to the consumer welfare fund vide the impugned order.

4.8 I have perused the relevant Section 27 (1A) and 27 (2) of the Customs Act, 1962 and same is reproduced as under:

(1A) The application under sub-section (1) shall be accompanied by such documentary or other evidence (including the documents referred to in section 28C) as the applicant may furnish to establish that the amount of duty or interest in relation to which such refund is claimed was collected from, or paid by him and the incidence of such duty or interest, has not been passed on by him to any other person.

(2) If, on receipt of any such application, the [Assistant Commissioner of Customs or Deputy Commissioner of Customs] is satisfied that the whole or any part of the [duty and interest, if any, paid on such duty] paid by the applicant is refundable, he may make an order accordingly and the amount so determined shall be credited to the Fund :

***Provided** that the amount of [duty and interest, if any, paid on such duty] as determined by the [Assistant Commissioner of Customs or Deputy Commissioner of Customs] under the foregoing provisions of this sub-section shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to -*

(a) the [duty and interest, if any, paid on such duty] paid by the importer, [or the exporter, as the case may be] if he had not passed on the incidence of such [duty and interest, if any, paid on such duty] to any other person;

(b) the [duty and interest, if any, paid on such duty] on imports made by an individual for his personal use;

(c) the [duty and interest, if any, paid on such duty] borne by the buyer, if he had not passed on the incidence of such [duty and interest, if any, paid on such duty] to any other person;

(d) the export duty as specified in section 26;

(e) drawback of duty payable under sections 74 and 75;

(f) the [duty and interest, if any, paid on such duty] borne by any other such class of applicants as the Central Government may, by notification in the Official Gazette, specify:

[(g) the duty paid in excess by the importer before an order permitting clearance of goods for home consumption is made where —

(i) such excess payment of duty is evident from the bill of entry in the case of self-assessed bill of entry; or

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(ii) the duty actually payable is reflected in the reassessed bill of entry in the case of reassessment:]

Provided *further that no notification under clause (f) of the first proviso shall be issued unless in the opinion of the Central Government the incidence of [duty and interest, if any, paid on such duty] has not been passed on by the persons concerned to any other person.*

4.9 I have also perused Section 28 D of the Customs Act, 1962 and same is reproduced as under:

"SECTION 28D. Presumption that incidence of duty has been passed on to the buyer. — Every person who has paid the duty on any goods under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such duty to the buyer of such goods."

From plain reading of the above legal provisions, it is clear that the appellant was required to submit documentary evidence to establish that the amount of duty in relation to which the refund is claimed was paid by him and the incidence of the duty has not been passed on by him to any other person. As per Section 28D of the Customs Act, 1962, the burden of proof is on the appellant to establish that they had not passed on the incidence of duty paid. Thus, until and unless the appellant satisfies with the relevant documents, indicating the fact that it has paid the duty and the same has not been passed on to the customers, such a claim cannot be accepted. Therefore, until the contrary is proved, there is a presumption provided under the statute that the duty has been passed on to the buyer.

4.10 It is undisputed that the goods in question have been sold to buyers and the transactions are shown as part of Profit and Loss Account. Further, it is observed that the appellant had submitted Certificate issued by C A M/s Hemant R Shah & Co. wherein it is stated that the incidence of Custom Duty paid on bunker (oil and fuels) has not been passed on to the buyer of the goods or any other person. The CA certificate submitted by the appellant neither disclosed the details of the supporting documents on the basis of which such certificate was issued nor financial records viz. copy of Audited Balance Sheet, Sales Invoices etc. As per the Board Circular No. 07/2008 dated 28.05.2008 wherein it has been stressed upon the need to go through the details of audited Balance Sheet and other related financial records, certificate of CA etc., to verify as to whether the burden of duty and interest as the case may be, has not been passed on to any other person as for the doctrine of unjust enrichment.

4.11 The details of Certificate dated 21.09.2024 issued by C.A. M/s Hemant R Shah & Co., submitted along with appeal is as under:

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"We, Hemant R. Shah & Co, 1/A, Vithalbhai Bhavan, above Sardar Patel Colony Rly underbridge, Usmanpura, Ahmedabad certify that we have vetified the financial accounts of M/s. Puneet Industries Private Limited, having office and works at Plot No 120, Alang Ship Breaking Yard, Alang PO Manar, Bhavnagar - 364150 for the financial year 2018-2019. We have checked their books of accounts and records relating to vessel "M V LA SPIRIT" imported for breaking/recycling under IMO 8024014 viz., Bill of Entry No: 9168732 Dated 07.12.2018. It is verified that M/s. Puneet Industries Private Limited has paid total custom duty of Rs.12,81,90,196 (comprising of IGST Rs.11,09,36,818 and Custom Duty of Rs.1,72,53,378) on 07.12.2018 on import of said ship/vessel,

It is verified that out of the Custom Duty of Rs. 12,81,90,196, M/s. Puneet Industries Private Limited has taken Input Credit for IGST amount of Rs.11,09,36,818, charged total amount of Custom Duty of Rs. 1,72,53,378 to its Profit & Loss Account as expenditure and an amount of Rs. Nil is claimed as receivable from Custom Department under the heading of Current Assets or Other Current Assets or Loans and Advances in the Balance Sheet for the Financial Year 2018-19. It is also verified that this receivable amount of Rs. Nil has been carried forward in the audit reports in the subsequent years till date and therefore it is certified that incidence of Custom Duty of Rs. 7,06,680 claimed as refund has not been passed on to any other person.

Whatever stated above is true and correct to the best of our knowledge and belief."

4.12 The Chartered Accountant/appellant has not submitted any documents to substantiate that the incidence of duty claimed as refund has not been passed on by him to any other person. Further, I also find that the Bill of Entry was filed during the year 2018-19 and the certificate has failed to give any reasonable certificate regarding carrying forward of the amount till the year the Appellant filed refund application. The Appellant has also failed to given any evidence indicating the fact that there was no unjust enrichment on the part of the appellant during the Financial year 2024-25 as the refund was filed on 03.10.2024. The CA has in the said Certificate made a bald statement that the incidence of customs duty claimed as refund has not been passed on to any other person without any supporting documents. Therefore, the CA Certificate produced in this case without supporting documents cannot be considered for discharging the burden of unjust enrichment.

4.13 It is further observed that the Chartered Accountant's Certificate alone is not the conclusive proof of having not passed on the incidence of duty to the customers. A certificate of Chartered Accountant is just a corroborative evidence only as held by the Hon'ble High Court in the case of Commr. of C. EX.,

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Aurangabad Versus Toyota Kirloskar Motors Ltd [2010 (256) E.L.T. 216 (Kar.)]. The Hon'ble High Court's view was not disturbed by the Hon'ble Supreme Court vide [2011 (274) E.L.T. 321 (S.C.)]. Further, in a number of decisions, it has been held that Chartered Accountant's certificates alone is not a sufficient evidence to discharge the burden cast upon the appellant to prove that incidence of duty has not been passed on to the customers. Further, it is the 'incidence of duty' and not the duty as such which is required to be shown to have not been passed on from the sale record, balance sheets and other related documents. In this regard, I rely upon the following case laws:

(i) Shoppers Stop Ltd. - 2018 (8) G.S.T.L. 47(Mad.)

(ii) BPL Ltd. - 2010 (259) E.L.T. 526 (Mad.)

(iii) Crompton Greaves Ltd. - 2011 (22) S.T.R. 380(Tri. - Mum.)

(iv) UOI v. Solar Pesticides Pvt. Ltd. reported in [2000 (116) E.L.T. 401(S.C.)]

(v) M/s Ispat Industries Ltd Vs Commissioner of Customs (Mumbai) – [2015- TIOL-614-CESTAT-MUM].

4.14 Further the Hon'ble Supreme Court in the case of Sahakari Khand Udyog Mandali Ltd Vs Commissioner of C. Ex. & Cus [2005 (181) ELT 328 (SC)] has held that before claiming a relief of refund, it is necessary for the appellant to show that he has paid the amount for which relief is sought and he has not passed on the burden on consumers. Further, the Hon'ble Supreme Court in the case of Union of India Vs Solar Pesticides Pvt. Ltd. [2000 (116) ELT 401 (SC)] has held that *"the expression "incidence of such duty" in relation to its being passed on to another person would take it within its ambit not only the passing of the duty directly to another person but also cases where it is passed on indirectly"*. The burden of proof is on the appellant to establish that they had not passed on the incidence of duty paid. Therefore, until the contrary is proved, there is a presumption provided under the statute that the duty has been passed on to the buyer. Therefore, the appellant in the present case has failed to cross the bar of unjust enrichment.

4.15. The Appellant in the present appeal has cited the judgment of Hon'ble CESTAT in the case of M/s Dynamic Ship Recyclers Pvt. Ltd. The Tribunal in its order No. 10875-11017/2025 dated 04.11.2025 has held as under:-

"13. Considered. This court finds force in the relevance of case law cited by the appellant. In the peculiar situation of this case when the goods have been eventually sold at price far less than the assessed values of the goods. This Court particularly finds that this matter is covered by 2015 (347) ELT 637 (Tri-Del.) in the matter of Business Overseas Corporation Vs. C.C.E (Import and

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General) New Delhi wherein by majority view it was held that the goods imported and sold at a loss that is when cost price was more than the sale price during the period in dispute and same fact was certified by Chartered Accountant. The importer has duly discharged burden of proof by producing Chartered Accountant's Certificate, burden shifted to revenue to prove recovery of extra cost from the Customers by producing more evidence. Revenue has failed to advance any evidence to rebut Chartered Accountant's Certificate.

13.1 This Court finds that the situation is no different in this case. Therefore, the majority view of the case (cited supra) shall apply to the facts and circumstance of this case also. And once the Chartered Accountant Certificate has certified an aspect the onus shift on the department. Similar view also emerges from the decision of 2006 (202) ELT 404 (Mad) in the matter of Commissioner Central Excise Vs. Flow Tech Power as also in the matters in 2017 (357) ELT 1041 (Tri.-Ahd.) of Equinox Solutions Ltd Vs. CCE Ahmedabad, as well as in 2013 (290) ELT 386 (Tri. Ahd.) in the matter of Interplex India Pvt Ltd Vs. CC Ahmedabad. This Bench has taken a view that even production of Chartered Accountant Certificate shifts the onus to the department.

13.2 This Court finds that in instant case not only Chartered Accountant Certificate is on record certifying the fact of not passing on the duty but also additionally factum of selling below cost is also on record which has also been taken into consideration by various judicial rulings cited by the appellants as above, to hold that this fact is enough to rebut the presumption of duty having been passed.

14. In view of the forgoing, it is clear that the appellant have produced enough evidence to indicate that the bar of unjust-enrichment is not applicable to them and to the contrary department has not brought any tangible evidence to discharge the onus shifted on it. In view of the foregoing, appeals are allowable. Same are allowed with consequential relief.

15. Appeals allowed with consequential relief."

4.16 On perusal of the above judgment it can be deduced that the Tribunal has categorically mentioned that the appellant has produced enough evidence to indicate that the bar of unjust-enrichment is not applicable to them. Further, the appellant also produced evidence indicating the fact that they have sold the goods below the cost of the goods before the Tribunal. Thus, I find that the judgment of the Tribunal is not universally applicable in all similar cases.

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4.17 I also find that in the present case the submission made by the Appellant do not fulfill the criteria set by the Tribunal in deciding the issue of unjust enrichment in favour of the Appellant. The issue of selling the goods lesser than the cost price is also not well established by the Appellant and the C.A. certificate submitted by the Appellant is devoid of proper findings in view of Board Circular dated 07/2008 dated 28.05.2008.

4.18 From the above, I am of the considered view that the burden of proof lies on the appellant to demonstrate that the incidence of duty has not been passed on to the buyer or end customer. In this regard, the Chartered Accountant's certificate, is not sufficient by itself to discharge this burden. Such a certificate is merely corroborative in nature and must be supported by documents and records which are duly prescribed by the ICAI. These documents must be diligently and duly enlisted so the same may be referred to. In view of the failure to provide sufficient evidence to overcome the bar of unjust enrichment, I am of the considered opinion that the appellant has not made out a case for refund. Accordingly, the appeal filed by the appellant is liable to be rejected.

5. In view of the above, I do not find any infirmity with the impugned order and the same is upheld. The appeal filed by the appellant is disallowed.

Vishwajeet Singh
14.07.2026.

(Vishwajeet Singh)
Commissioner (Appeals),
Customs, Ahmedabad
Date: 07.2026

F. No. S/49-456/CUS/JMN/2024-25

By Registered post A.D/Email

M/s Puneet Industries Private Limited, Plot No. 2286/6, Sardar Park, Opp. Madhavbaug, Waghawadi Road, Bhavnagar-364002.

Copy to

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