



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 – 20251064WS0000723395

क	फ़ाइल संख्या FILE NO.	S/49-146/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-CUSTOM-000-APP-298-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	28.10.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	OIO No.: 17/2024 dt. 12.06.2024 Ref.No:CUS/APR/BE/SO/35/2024-A/Gr. passed by the Assistant Commissioner of Customs (Imports), Customs House, Cochin.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	28.10.2025
	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Maheep Kamal Singh Harika, Ward No.: 07, Narwana Road, Kamal Enclave, Patran, Patiala, Punjab- 147 105.



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)	बैगेज के रूप में आयातित कोई माल.
(a)	any goods imported on baggage
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
.3	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट, 1870 के मद सं. 6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जर्नी और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रुपए दो सौ मात्र) या रु. 1000/- (रुपए 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 रुपए 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 मंजिल, 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 मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench				
दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016				
5.	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 हजार 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; पांच हजार 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 हजार 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. Maheep Kamal Singh Harika, an individual sportsperson, residing at Ward No.: 07, Narwana Road, Kamal Enclave, Patran, Patiala, Punjab- 147 105 (hereinafter referred to as "the Appellant") have filed the present appeal challenging the Speaking Order Order-In-Original No.: 17/2024 dt. 12.06.2024 file no.: CUS/APR/BE/SO/35/2024-A/Gr. (Bill of Entry No.: 3190788 dated 25.04.2024) (hereinafter referred to as 'the impugned order') passed by the Assistant Commissioner of Customs (Imports), Customs House, Cochin-682 009 (herein after referred to as "the adjudicating authority").

2. Facts of the case, in brief, are that the Appellant had filed a Bill of Entry No. 3190788 dated 25.04.2024 for clearance of goods declared as "Skeet Machines & Accessories (Target Throwing & Scoring System)" procured on High Sea Sale basis from M/s M A Global, Gujarat. The goods were imported from M/s. Laporte Ball-Trap, France. The consignment consisted of six items classified under CTH 9506 9990, having a total assessable value of Rs. 8,53,000/-. The appellant self-assessed the goods to NIL duty, claiming duty exemption of Notification No.:146/94-Cus dated 13.07.1994 and Notification No.: 86/2017-IGST dated 14.11.2017.

2.1 During assessment, the Faceless Assessment Group (FAG) officer raised a query regarding the eligibility of the imported goods for exemption under Notification No. 146/94-Cus., dated 13.07.1994, entry serial No. 2 (XV)(13). The said entry provides duty exemption for "*Electronic Target Scoring System*" subject to fulfillment of specified conditions. Conditions are that the goods must be imported by a sportsperson of outstanding eminence for training purposes and the appellant must produce a certificate issued by an officer not below the rank of Deputy Secretary in the Department of Youth Affairs and Sports, Ministry of Human Resource Development, Government of India. The appellant must submit a certificate from the National Rifle Association of India (NRAI) confirming that the importer is a renowned shooter. However, only the certificate of renowned shooter was produced in the supporting documents and hence a query was raised for producing other mandatory documents i.e. certificate from Ministry of Human Resource Development recommending grant of exemption of customs duty for the imported goods.

2.2 The appellant, in reply to the query, submitted that the imported items are components of an "Electronic Target Throwing & Scoring System", which fall under Item XV – SHOOTING, sub-item (13) of Serial No. 2 of Notification No. 146/94-Cus., dated 13.07.1994. The appellant stated that these items are essential for training and practice

of the importer, who is an eminent sportsperson in the shooting discipline. To support the claim, the appellant furnished a copy of the NRAI Shooter ID and Renowned Shooter Certificate issued by the National Rifle Association of India (NRAI), and requested for clearance of the goods under the said notification. However, the importer failed to produce the mandatory certificate from the Department of Youth Affairs and Sports, Ministry of Youth Affairs and Sports, GOI, as required under the conditions of the said notification. Consequently, the goods could not be held eligible for exemption under Notification No.: 146/94-Cus., dated 13.07.1994. Accordingly, the Bill of Entry was assessed on merits, after disallowing the benefit of Notification No.: 146/94-Cus., dated 13.07.1994, as the importer failed to fulfill the prescribed conditions for availing the exemption.

2.3 The adjudicating authority passed a speaking order under Section 17(5) of the Customs Act, 1962, in connection with the re-assessment of the goods, vide Order-in-Original No.: 17/2024 dt. 12.06.2024 dt. 12.06.2024 file no.: CUS/APR/BE/SO/35/2024-A/Gr.. The adjudicating authority, after examining the details in the invoice, import documents, and the Bill of Entry, concluded that the imported goods are Skeet Machines and Accessories (Target Throwing & Scoring System). He also relied on the examination report and the submitted images, which confirmed that the goods consist of Skeet Machines along with their accessories, such as skeet timer and scoring controller, bulbs and lamp holders for skeet, remote control for the machine, and sample scoring system. The adjudicating authority rejected the appellant's claim that the goods constitute a Target Throwing and Scoring System falling under the category of Electronic Target Scoring System as specified in the exemption notification.

The adjudicating authority further observed that the imported goods, being Skeet Machines and Accessories, fall & classify under the category of "Skeet or Trap or Double Trap Machines with Acoustic Release" as specified at Serial No. 8(3) of Exemption Notification No. 146/1994-Cus dated 13.07.1994. He noted that, to avail the benefit of this notification, the importer is required to fulfill the prescribed conditions — namely, that the goods should be imported into India by a State Rifle Association or a District Rifle Association, and that a certificate must be produced from the Department of Youth Affairs and Sports, Ministry of Human Resource Development, Government of India, recommending grant of exemption for the said goods.

2.3.2 In the present case, however, the goods were imported by an individual sportsperson, thereby not meeting the primary condition of the notification. The adjudicating authority noted that the importer submitted Renowned Shooter Certificate No. TRG/CERT/NRAI-061 dated 19.12.2023, issued by the National Rifle Association of India (NRAI), along with NRAI Shooter ID No. SHM0811199504, establishing that he is a

sportsperson of outstanding eminence. The appellant also stated in his written submissions that the goods are sports requisites essential for his training and practice, and are not general-purpose equipment. While acknowledging the importer's status as a renowned shooter, the adjudicating authority observed that he remains bound by the conditions of the notification. As the goods were imported in his individual capacity, and not through any State or District Rifle Association, they do not qualify for the duty exemption under Notification No. 146/1994-Cus.

2.3.3 Further, the adjudicating authority observed that Notification No. 86/2017-Cus., dated 14.11.2017, exempts imported sports goods intended for competitive events and training purposes in India from the whole of the Integrated Goods and Services Tax (IGST), subject to certain conditions. It was noted that the said notification covers the "Electronic Target Scoring System" under the same set of conditions specified against Sr. No. 2 of Notification No. 146/94-Cus., dated 13.07.1994. The appellant complied with the condition regarding submission of the Renowned Shooter Certificate and it was established that the imported goods were used for training purposes. However, the importer failed to produce a certificate from the Department of Youth Affairs and Sports recommending the grant of exemption from customs duty for the subject goods. Accordingly, the adjudicating authority denied the appellant the benefit of IGST exemption under Notification No. 86/2017-Cus., dated 14.11.2017. The adjudicating authority

2.4 In view of above findings, the adjudicating authority found that the imported goods (Bill of Entry No. 3190788 dated 25.04.2024, value ₹8,53,000) should be charged 20% Basic Customs Duty, 10% Social Welfare Surcharge, and 12% IGST. The importer had wrongly declared 0% BCD and 0% IGST. Because of this mistake, the importer now has to pay a difference of ₹3,12,539 as additional duty.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the Appellant have filed the present appeal. The Appellant have, inter-alia, raised various contentions and filed detailed submissions in their Appeal memorandum dt. 29.08.2024, as given below in support of their claims:

- That that the impugned order has erred in holding that the said imported goods fall under the category of classification as 'Skeet Machines and its Accessories'. During the assessment of the imported goods, wherein on the basis of the examination report and the images, the imported goods being the skeet machines along with the accessories like skeet timer and scoring controller, bulb for skeet lamp, lamp holder for skeet, remote control etc, for the scoring system were classified under the S.No.: 8 (3) of the Exemption Notification No.: 146/1994 as the "Skeet or trap or double trap machine with acoustic release".

- That as per the above Notification entry, the skeet machine has acoustic release however, in the present case the given set of machines imported in customized manner are without the acoustic release which means that the machines cannot throw automatically upon the sound of the shooter instead it will throw manually as operated through the machine as well as it records the score manually only. Therefore, it can be well stated that such imported goods does not fall under the S No. 8 (3) of the Notification No. 146/ 1994, as the description of goods under the said Notification prescribes as 'skeet or trap or double trap machine with acoustic release'. The OIO has erred in holding that the said imported goods will precisely fit under the category of the description in S.No.: 8 of the notification. Hence, the impugned order deserved to be quashed and set aside on this ground.
- That the impugned order has erred in holding that in the present case, the conditions laid down in the S No. 8 (3) of Notification 146/2994 is required to be fulfilled in order to avail the benefit of the Exemption Notification. The conditions of the Notification states that (a) the said goods are imported into India by a State Rifle Association or the District Rifle Association which is controlled by, or affiliated to, the State Rifle Association and (b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or the Dy. Commissioner of Customs, as the case may be, from an officer not below the rank of the Deputy Secretary, in the Department of Youth Affairs and Sports, Ministry of Human Resource Development, Government of India, recommending grant of exemption to the said goods. However, it is humbly contented that the said goods are wrongly classified under the said entry of the notification and rather they are falling under S. No. 2 (XV) (13), thereof in holding that the condition to produce the certificate by the Department of Youth Affairs and Sports, Ministry of Human Resource Development to avail the Exemption under the Notification has been blatantly erred by the department. Hence, the impugned order in para 14 has erred in holding that as the appellants are bound to produce the certificate by the ministry and they were unable to do the requisite and also that the appellant is in individual capacity and not through any district or state rifle association thereby the imported goods are ineligible to claim exemption under the said Notification.
- That the Appellant submits that the said imported goods were filed under the Bill of Entry No. 3190788 dated, 25.04.2024 for clearance under the Notification No. 146/ 1994-Cus dated 13.07. 1994, S. No. 2 (XV) (13) which exempts the goods viz., Electronic Target scoring system subject to the conditions as mentioned in the said exemption Notification. It is hereby submitted by the appellants that the said imported goods does not fall under Entry S No. 8 (3) of Notification of 146 /1994.c- us as the Skeet machines are without acoustic release which clearly differentiates the goods from the above description as mentioned in the said entry of Notification



of 146/1994-Cus dt. 13.07.1994. Therefore, the impugned order has erred in classification of the said imported goods. Now, in the present case the 'Skeet machines without acoustic release' inasmuch as has no other specific entry in the said Notification therefore, it should be classified under the S. No. 2 (XV) (13) which exempts the goods viz., Electronic Target scoring system.

- That the appellant submit that the 'Skeet machines' are nothing but electronic device that provides the real time scoring data of the targets achieved by the shooter to provide for the better experience of the participants. These machines are used by the shooters to enhance their training sessions so as to get the similar feeling as in the Olympics. Therefore, it can be categorically said that the said imported goods are nothing but the 'Electronic Target scoring system.'
- That it is submitted that the appellant are exempted under S. No. 2 (XV) (13) of Notification 146 / 1994 as they have satisfied the condition wherein, the said goods are imported into India by the renowned shooter for training purpose and the importer of goods produces certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from the National Rifle Association of India that the importer is a renowned shooter. The proper certificate is produced before the Adjudicating authority by the appellants vide the letter dated 16.05.2024, Certificate No. TRG/CERT/NRAI-061 dated 19.12.2023 wherein, Ms Maheep Kamal Singh Harika is certified as a 'RENOWNED SHOOTER' by the National Rifle Association of India in terms of Government of India's Notification No. 146/ 1994 dated 13.07.1994. However, to the utter shock and surprise the impugned order was passed without the consideration and erred in holding that such certificate does not suffice the condition to exempt the said goods under the relevant Notification. Therefore, the impugned order deserved to be quashed and set aside on this ground.
- That the appellants have imported the goods for the training purpose of the shooter who intends to participate in the Olympics. The impugned order has wrongly classified the goods and erred in disallowing the benefit of the Exemption Notification. The Appellants will suffer huge losses due to the demand of the duty at the rate of 20% BCD, 10% SWS, and 12% IGST as they are clearly exempted under the Exemption Notification.



PERSONAL HEARING:

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

DISCUSSION & FINDINGS:

5. Before going into the merits of the case, I find from the Form C.A.- 1, the date of communication of the Order-In-Original dated 12.06.2024 has been shown as 12.06.2024 and the present appeal has been filed on 29.08.2024. Therefore, it is observed that the present appeal have not been filed within the statutory time limit of 60 days as prescribed under Section 128(1) of the Customs Act, 1962, there is a delay of 14 days in filing the present appeal. The appellant, vide letter dated 17.10.2024, requested the authority to condone the delay in filing the appeal and explained the reasons for the late submission.

5.1 In this regard, it is relevant to refer the legal provisions governing filing an appeal before the Commissioner (Appeals) and his powers to condone the delay in filing appeals beyond 60 days. Extracts of relevant Section 128 of the Customs Act, 1962 are reproduced below for ease of reference:

SECTION 128. Appeals to [Commissioner (Appeals)]. — (1) Any person aggrieved by any decision or order passed under this Act by an officer of customs lower in rank than a [Principal Commissioner of Customs or Commissioner of Customs] may appeal to the [Commissioner (Appeals)] [within sixty days] from the date of the communication to him of such decision or order.

Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days.]



5.2 Section 128 of the Customs Act, 1962 makes it clear that the appeal has to be filed within 60 days from the date of communication of order. Further, if the Commissioner (Appeals) is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of 60 days, he can allow it to be presented within a further period of 30 days. In light of the above provisions of law and considering the submissions of the Appellant to condone the delay in filing appeal and also considering the fact that the appeal has been filed within a further period of 30 days, I allow the condonation of delay in filing the appeal, taking a lenient view in the interest of justice in the present appeal.

5.3 Further, it is observed that the appellant has paid the entire disputed duty amount under protest vide challan dated 04.07.2024. Hence, the condition relating to pre-deposit, as mandated under Section 129E of the Customs Act, 1962, is duly complied with. As the appeal has been filed as per the provision of stipulated time-limit as per Section 128 of the Customs Act, 1962 and complies with the requirement of Section 129E

of the Customs Act, 1962, the appeals has been admitted and being taken up for disposal on merits.

6. I have carefully gone through the appeal memorandum as well as records of the case and the submission 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 disallowing the benefit of exemption from Basic Customs duty and IGST under Notification No.: 146/1994-Cus dated 13.07.1994 and 86/2017- Cus., dated 14.11.2017 respectively and order for reassessment of the Bill of Entry without giving benefit of said both notification and confirming the duty leviable on the goods to be Rs. 3,12,539/- at applicable rate of BCD 20%, SWS 10% and IGST 12%, in the facts and circumstances of the case, is legal and proper or otherwise.

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

6.2 It is confirmed from the said Bill of Entry and submission of the appellant, that the goods were imported from M/s Laporte Ball-Trap, 371 Chemin Des Pres, 06410 BIOT, France. From the website of M/s Laporte Ball-Trap, France <https://www.laporte.biz/en/>, it is found that various products such as Traps, Skeets, American Trap, Twin Lap, DTL (Down The Line) are manufactured.

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

When the above technical specifications and descriptions compared with the details of the goods mentioned in the Invoice no.: HSS/2024-02 dt. 19.04.2024 issued by M/s M A Global Gujarat and the said Bill of Entry, the description such as 185E SKEET, 12 Columns, Tension 12 V, Precision 1400, SKEET TIMER KIT, Bulb for Skeet lamps are

matched with each other, which proves beyond doubt that the imported goods are indeed SKEET. In some cases, item's numbers of the accessories, mentioned in the said Bill of Entry are also matched with the accessories shown in above website. Accordingly, in view of the above, it can be safely concluded that the imported goods are correctly classifiable under the heading/description of **"Skeet or Trap or Double Trap Machines with Acoustic Release"** as specified at Serial No. 8(3) of Exemption Notification No. 146/1994-Cus., dated 13.07.1994.

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

6.4 Further, from the submissions and documents filed by the appellant, it is observed that the appellant has not been able to fully prove or justify, with supporting documentary evidence, that the imported goods constitute an **"Electronic Target Throwing & Scoring System"**, as covered under Item No. XV – SHOOTING, sub-item (13) of Serial No. 2 of Notification No. 146/94-Cus., dated 13.07.1994. It is further noted that the description and details of the imported goods mentioned in Invoice No. HSS/2024-02 dated 19.04.2024, issued by M/s M A Global, Gujarat, and in the corresponding Bill of Entry, **do not tally with the description** specified under Item No. XV – SHOOTING, sub-item (13) of Serial No. 2 of the above notification. Therefore, denial of the benefits of exemption under Notification No. 146/1994-Cus., dated 13.07.1994 and Notification No. 86/2017-Cus., dated 14.11.2017 are rightly upheld by the adjudicating authority in impugned order.

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



In view of the above findings and discussions, the Order-in-Original No. 17/2024 dated 12.06.2024, issued under File No. CUS/APR/BE/SO/35/2024-A/Gr., is hereby upheld. Consequently, the appeal filed by M/s. Maheep Kamal Singh Harika, Patiala, Punjab – 147105, stands rejected.



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

F. No. S/49-146/CUS/AHD/2024-25

Date: 28.10.2025

By Speed post.

To,

M/s. Maheep Kamal Singh Harika,
Ward No.: 07, Narwana Road, Kamal Enclave,
Patran Patiala, Punjab- 147 105



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 Assistant Commissioner of Customs, Import, Custom House, Willingdon Island, Cochin-682 009. (commr@cochincustoms.gov.in)
4. The Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad. (aircargo-amd@gov.in)
5. Shri Devashish K Trivedi, Advocate, (devashsih.trivedi@gmail.com & assistant2devashsih.trivedi@gmail.com)
6. Guard File.