



सीमाशुल्क(अपील) आयुक्तकार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS(APPEALS),अहमदाबाद AHMEDABAD,
चौथीमंज़िल 4th Floor, हडको बिल्डिंगHUDCO Building, ईश्वर भुवन रोड़ IshwarBhuvan Road,
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009
दूरभाषक्रमांक Tel. No. 079-26589281
DIN- 20260271MN000000A230

क	फ़ाइलसंख्या FILE NO.	As per Table-I
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 की धारा 128कके अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	MUN-CUSTM-000-APP-816 to 873-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	25.02.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Bills of Entry as per Table -I
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	25.02.2026
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	M/s. GameChange Solar Services India Private Limited, 1st Floor, Monarch Ramani, 7th C Main Rd, Komarmangala 3 Block, Bengaluru, Karnataka-560034



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.	
	खेत 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 (यथासंशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्षके 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 :	
	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपील 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 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.GameChange Solar Services India Private Limited, 1st Floor, Monarch Ramani, 7th C Main Road, Koramangala 3 Block, Bengaluru, Karnataka – 560034 (herein after referred to as the “appellant”) have filed **58 appeals** in terms of Section 128 of the Customs Act, 1962, as per details given in Table – I below, challenging the assessment in the Bills of Entry mentioned therein.

TABLE – I

Sr. No.	Appeal No.	Bill of Entry No. & Date
1	S/49-690/CUS/MUN/FEB/2025-26	7323483 dated 05.02.2026
2	S/49-691/CUS/MUN/FEB/2025-26	7241135 dated 31.01.2026
3	S/49-692/CUS/MUN/FEB/2025-26	7037298 dated 21.01.2026
4	S/49-693/CUS/MUN/FEB/2025-26	6448137 dated 22.12.2025
5	S/49-694/CUS/MUN/FEB/2025-26	7037525 dated 21.01.2026
6	S/49-695/CUS/MUN/FEB/2025-26	6900484 dated 14.01.2026
7	S/49-696/CUS/MUN/FEB/2025-26	6721763 dated 06.01.2026
8	S/49-697/CUS/MUN/FEB/2025-26	7240882 dated 31.01.2026
9	S/49-698/CUS/MUN/FEB/2025-26	6723294 dated 06.01.2026
10	S/49-699/CUS/MUN/FEB/2025-26	6674157 dated 02.01.2026
11	S/49-700/CUS/MUN/FEB/2025-26	6660188 dated 01.01.2026
12	S/49-701/CUS/MUN/FEB/2025-26	7241964 dated 31.01.2026
13	S/49-702/CUS/MUN/FEB/2025-26	6660187 dated 01.01.2026
14	S/49-703/CUS/MUN/FEB/2025-26	6695229 dated 03.01.2026
15	S/49-704/CUS/MUN/FEB/2025-26	6666005 dated 02.01.2026
16	S/49-705/CUS/MUN/FEB/2025-26	6362479 dated 17.12.2025
17	S/49-706/CUS/MUN/FEB/2025-26	6345232 dated 17.12.2025
18	S/49-707/CUS/MUN/FEB/2025-26	6644165 dated 31.12.2025
19	S/49-708/CUS/MUN/FEB/2025-26	6644173 dated 31.12.2025
20	S/49-709/CUS/MUN/FEB/2025-26	6362646 dated 17.12.2025
21	S/49-710/CUS/MUN/FEB/2025-26	6899602 dated 14.01.2026
22	S/49-711/CUS/MUN/FEB/2025-26	7324496 dated 05.02.2026
23	S/49-712/CUS/MUN/FEB/2025-26	6559499 dated 27.12.2025
24	S/49-713/CUS/MUN/FEB/2025-26	6524677 dated 25.12.2025
25	S/49-714/CUS/MUN/FEB/2025-26	6730074 dated 06.01.2026
26	S/49-715/CUS/MUN/FEB/2025-26	6510537 dated 24.12.2025
27	S/49-716/CUS/MUN/FEB/2025-26	6833359 dated 12.01.2026
28	S/49-717/CUS/MUN/FEB/2025-26	6362649 dated 17.12.2025
29	S/49-718/CUS/MUN/FEB/2025-26	6724632 dated 06.01.2026
30	S/49-719/CUS/MUN/FEB/2025-26	7241967 dated 31.01.2026
31	S/49-720/CUS/MUN/FEB/2025-26	6900172 dated 14.01.2026
32	S/49-721/CUS/MUN/FEB/2025-26	7242126 dated 31.01.2026
33	S/49-722/CUS/MUN/FEB/2025-26	6899261 dated 14.01.2026
34	S/49-723/CUS/MUN/FEB/2025-26	6723907 dated 06.01.2026
35	S/49-724/CUS/MUN/FEB/2025-26	6385296 dated 18.12.2025
36	S/49-725/CUS/MUN/FEB/2025-26	6363018 dated 17.12.2025
37	S/49-726/CUS/MUN/FEB/2025-26	6814316 dated 10.01.2026



38	S/49-727/CUS/MUN/FEB/2025-26	6559664 dated 27.12.2025
39	S/49-728/CUS/MUN/FEB/2025-26	6409959 dated 19.12.2025
40	S/49-729/CUS/MUN/FEB/2025-26	6409949 dated 19.12.2025
41	S/49-730/CUS/MUN/FEB/2025-26	6491101 dated 23.12.2025
42	S/49-731/CUS/MUN/FEB/2025-26	6487157 dated 23.12.2025
43	S/49-732/CUS/MUN/FEB/2025-26	6597482 dated 29.12.2025
44	S/49-733/CUS/MUN/FEB/2025-26	7037395 dated 21.01.2026
45	S/49-734/CUS/MUN/FEB/2025-26	6939141 dated 16.01.2026
46	S/49-735/CUS/MUN/FEB/2025-26	6599931 dated 29.12.2025
47	S/49-736/CUS/MUN/FEB/2025-26	6600374 dated 29.12.2025
48	S/49-737/CUS/MUN/FEB/2025-26	6811736 dated 10.01.2026
49	S/49-738/CUS/MUN/FEB/2025-26	6899777 dated 14.01.2026
50	S/49-739/CUS/MUN/FEB/2025-26	6644167 dated 31.12.2025
51	S/49-740/CUS/MUN/FEB/2025-26	6813103 dated 10.01.2026
52	S/49-741/CUS/MUN/FEB/2025-26	6559582 dated 27.12.2025
53	S/49-742/CUS/MUN/FEB/2025-26	6673485 dated 02.01.2026
54	S/49-743/CUS/MUN/FEB/2025-26	6644169 dated 31.12.2025
55	S/49-744/CUS/MUN/FEB/2025-26	6345595 dated 17.12.2025
56	S/49-745/CUS/MUN/FEB/2025-26	7240879 dated 31.01.2026
57	S/49-746/CUS/MUN/FEB/2025-26	6663258 dated 02.01.2026
58	S/49-747/CUS/MUN/FEB/2025-26	6362777 dated 17.12.2025

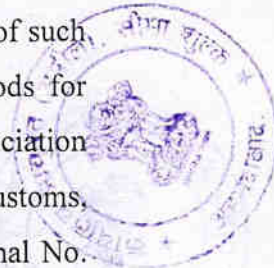
2. As the issue involved is identical in all the **58 appeals**, they are taken up simultaneously for disposal. Facts of the case, in brief, as per appeal memorandum, are that the Appellant is engaged in the business of supply of solar racking and tracker products, including solar tracker system, which is an automatic mechanical structure for mounting solar panels. This mechanical structure, i.e., the solar tracker system automatically orients the solar panels mounted on it to face the sun as it moves across the sky during the day. This automatic tracking optimizes solar panels' exposure to direct sunlight throughout the day, leading to increased energy production. Unlike fixed solar arrays, which are stationary and mounted in a fixed position, single-axis solar trackers have the capability to tilt or rotate along a single axis. They can either automatically rotate on a horizontal axis to follow the sun's east-to-west movement or tilt on a vertical axis to adjust for the sun's changing elevation angle. This allows for optimal exposure to sunlight, maximizing energy production. A solar tracker system is made of various parts and components including posts, brackets, purlins, bearings, row tubes, braided jumpers, electronic controllers and actuators, and associated hardware viz. flanges, nut, bolts, etc. These parts are mostly made from non-corrosive metal materials viz. galvanized steel, stainless steel, etc. They are specifically designed and customized with precision, such that they can directly be assembled at the customer's site to install a complete solar tracker system. Once fully installed at site, they are capable of mechanically adjusting the position of solar panels mounted on it by tracking the sun's movement. These parts and components are mostly imported by the Appellant. However, given the considerable size of the entire Solar Tracker System, the import of its parts and components is made in a staggered manner i.e., by way of different consignments. At the time of import, these parts and components are classified under different tariff headings on the basis of



the nature of the imported goods, which can be largely categorized into the following three broad categories:

- (a) Hardware comprising nuts and bolts - These are parts of general use in terms of Note 1 of Section XVI read with Note 2 of Section XV of the CTA, and hence they are classified by the Appellant under CTH 7318.
- (b) Electronics viz. Controller and Actuators - Since they are individually covered as goods under Chapter 85 (under CTH 8537 and CTH 8501), they are classified under their respective headings in terms of Note 2(a) of Section XVI of the CTA.
- (c) Remaining core parts – These are specifically designed / customized are suitable for use “solely or principally” with the solar tracker system, and hence in terms of Note 2(b) of Section XVI of the CTA, it is the submission of the Appellant that they deserve to be classified under CTH under the same Chapter heading as that of Tracker System i.e. CTH 8479 and not CTH 7308.

2.1 The subject goods imported *vide* the Impugned BOEs are covered under goods covered under category (c) as noted above. Hence, this appeal is limited to the issue of classification of such parts only. The Appellant had imported one such part *viz.* Torque Beam from its foreign suppliers i.e., Wuxi OUYA Lift Machinery Co. Ltd *vide* three BOEs viz. BOE No. 3526560 dated 17.05.2024; and BOE Nos. 3567204 & 3567368 both dated 20.05.2024. In relation to the said imports, a query was raised by the Respondent seeking documentary evidence to demonstrate that these goods have been designed/produced specifically for use in a solar tracker system and are not general mounting structures. In response to the query, the Appellant made various submissions demonstrating that the said goods are specifically designed and solely used in the Solar Tracker System, *inter alia* including the technical specifications and nature of such goods, the business modality of the Appellant which ensures the usage of such goods for specified purposes only and the object of the Appellant as per its Memorandum of Association limited to the business of solar tracking products. The Assistant Commissioner of Customs, Group 5, Mundra Customs House, Mundra, Gujarat - 370421 issued an Order-in-Original No. MCH/ 278 /AC/ROJ/GRP-V/2024-25 dated 08.07.2024 (“**Order dated 08.07.2024**”). The said order rejected the Appellant’s classification under CTH 8479 8999 and proceeded to reassess the three BOEs viz. BOE No. 3526560 dated 17.05.2024; and BOE Nos. 3567204 & 3567368 both dated 20.05.2024 under Section 17(5) of the Customs Act under CTH 7308 9010 as structures of iron and steel. Aggrieved, the Appellant has challenged the said Order dated 08.07.2024 before the Commissioner (Appeals) by way of filing an appeal no. MUN-CUSTOM-000_APP-239-24-25 dated 05.08.2024. It may be noted that in the course of these appellate proceedings, the Appellant has also obtained and filed a certificate from a Chartered Engineer certifying that the said goods are specifically designed and solely used with Solar Tracking System.



2.2 Thereafter for the future consignments, the Company had initially requested the Authorities to permit clearance on a provisional assessment basis vide its letter dated 24.07.2024 till the time its appeal is pending. The Commissioner of Customs (Appeals), Ahmedabad, allowed the Appeal preferred by the Appellant vide OIA No. MUN-CUSTOM-000_APP-239-24-25 dtd. 31.01.2025 by setting aside the Order-in-Original No. MCH/ 278 /AC/ROJ/GRP-V/2024-25 dated 08.07.2024 passed by the Assistant Commissioner of Customs, Mundra.

2.3 Since no such speaking order was forthcoming and in order to meet urgent business exigencies and avoid the burden of escalating demurrage charges, the Appellant filed its Bills of Entry (including the Impugned BOEs) adopting classification under CTH 7308 9010 and paid the applicable customs duty.

SUBMISSIONS OF THE APPELLANT

3. Being aggrieved with the assessment under CTH 7308 9010 instead of CTH 8479 8999 in the impugned Bills of Entry, the Appellant, has filed the present **58 appeals** as per Table-I above against the self assessment . The appellant has *inter-alia*, have raised various contentions and filed detailed submissions as given below in support their claims:

- The issue in the present case relates to classification of the subject goods. The key contesting classification entries are CTH 8479 8999 which attracts Basic Customs Duty @ 7.5% and CTH 7308 9010 which attracts a Basic Customs Duty @10% after applying the benefit of exemption under serial entry 377 of the Notification No. 50/2017-Cus dated 30.06.2017.



The subject parts are suitable for use solely with the Solar Tracker System and hence classifiable under CTH 8479 8999;

The classification of goods under the Customs Tariff Act, 1975 is governed by the General Rules for the Interpretation of the First Schedule of the Customs Tariff Act, 1975 (GRI). As per Rule 1 of GRI, the classification is to be determined as per the titles of Section, Chapters and Sub-Chapters and the terms of such headings, and any relative Section or Chapter Notes;

- Under the Scheme of classification of Customs, as set out in different Sections, Chapters, Heading, Sub-Headings of the Customs Tariff Act, 1975, there has been a long recognition to the principle that the “parts”: which are suitable for use “solely or principally” with a particular kind of machine is to be classified under the same Chapter Heading as that of such machine. In this context, the relevant Rule applicable to the

current facts is set out at Note 2 of the Section XVI (covering Chapter 84 and 85 in its ambit);

- The Appellant imported various parts and component of the Tracker System including posts, brackets, purlins, bearings, row tubes, braided jumpers, electronic controllers and actuators and associated hardware viz. flanges, nuts bolts etc. These parts are largely made from non-corrosive metal materials viz. galvanized steel, stainless steel, etc. Subsequent to imports, these parts are assembled and installed directly at the site of the Appellant's customers. Once fully installed at customer's site as a Single Axis Tracker System, they are capable of mechanically adjusting the position of solar panels mounted on it by tracking the sun's movement.
- The Tracker System is a machine / mechanical appliance which automatically rotates the solar panels in the directions of sun. Considering its individual function, the said Tracker System is classifiable under CTH 8479, which covers "machines and mechanical appliance having individual functions, not specified or included elsewhere in this chapter". A machine whose function can be performed distinctly from and independently of any other machine is regarded to have individual functions. Considering this, it is not in doubt that a Single Tracker System, when installed as a single unit at the site independently performs its function viz., the function of mechanically orienting the solar panels in the direction of sun without any other interruption / assistance. Hence, the Single Axis Tracker System is having individual function and its classification under CTH 8479;
- Reference is also placed to the Purchase Orders, Manufacturing and supply agreement, supplier's invoice, installment manual etc to claim that each of the subject goods are parts of Solar Tracker System;
- The imported parts are specifically designed as per specifications provided solely for use as a part of overall Tracker System;
- That the goods are solely and principally used in the manufacture of Tracker System only. Accordingly, the imported goods merits classification as parts suitable for use solely or principally with a particular kind of machine which is the Tracker System. Furthermore, they wish to emphasize that their Contract with its customers is to supply a "Solar Tracker" rather than the individual parts and components imported in the impugned Bills of Entry;
- Basis on the fact, it is submitted that by application of Note 2 (b) of Section XVI classification of the subject parts, which are solely or principally used with a particular kind of machine, i.e., Tracker System, is to be done under CTH 84798999;



➤ As regards the scope of the term 'solely and principally' used in the CTA, they placed reliance on the following decisions:

- *Ganpat Rai Shri Ram & Co. Vs. Commissioner of Central Excise & CGST, Noida (MANU/CN/0252/2024)*
- *Customs, Excise & Service Tax Appellate Tribunal, New Delhi in the case of Commissioner, Customs (Preventive)- Jodhpur v. M/S Shiv Ganesh Exim Pvt Ltd, Customs Appeal No. 52027 OF 2021 (Date of Judgement – 02.09.2024)*
- *Woodstruck Furniture Pvt. Ltd. V. The Union of India 2011 ELT KER 269 327*
- *Kothari Metals Ltd. V. Union of India, 2011 SCC ONLINE CAL 5529 :-*
- *Systems & Components vs. Commissioner of C.Ex, Thane – I – 2008 (226) ELT) 240 (Tri.- Mumbai):*
- *In re: Alvest Millenium Aviation Leasing IFSC Pvt. Ltd. – 2022 (381) E.L.T. 558 (A.A.R – Cus. – Mum)*
- *Commissioner of Customs, Madras vs. Abel Tronics Ltd. – 1997 (93) ELT 289 (Tribunal):*
- *Elgi Ulta Appliances Ltd. vs. Commissioner of Central Excise, Coimbatore – 2001 (134) E.L.T. 245 (Tri. – Chennai) – maintained by Supreme Court in 2000 (120) ELT A119 (SC);*
- *Commissioner of C.Ex., Jaipur vs. Mahavir Aluminium Ltd. – 2002 (145) E.L.T. 411 (Tri. – Del.)*
- *Vestas Wind Technology India Pvt Ltd Vs. Commr of Customs, Kandla [2015(327)ELT 195(Tri-Ahmd)]*
- *C.C. (Import), Mumbai Zone II v. Mashcio Gaspardo India P. Ltd. – 2015 SCC Online CESTAT4154: (2016) 332 ELT 153*
- *Suzlon Energy Ltd v. Commissioner of Customs (Preventive), Tiruchirapalli, final order no. 41256 / 2024 dated 30.09.2024, passed by Customs, Excise and Service Tax Appellate Tribunal, Chennai Regional Bench – Court no. III in Customs Appeal No. 42771 of 2014:*

PERSONAL HEARING

4. Shri Vipul Grover , Authorised Representative of appellant attended Personal Hearing on 24.02.2026 in virtual mode. He reiterated the submissions made at the time of filing of appeal. He requested to pass an order directing reassessment of impugned BOEs from CTH

73089010 to CTH 84798999, refund of excess custom duty paid under the impugned BOE due to wrong classification of goods under CTH 73089010 along with other consequential relief. He placed reliance on the judgements such as Vestas Wind Technology India Pvt. Ltd. vs. Commr of Customs, Kandla [2015 (327) ELT 195 (Tri-Ahmd)] C.C (Import), Mumbai Zone II v. Mashcio Gaspardo India P Ltd. [2015 SCC Online CESTAT4154 (2016) 332 ELT 153] etc. seeking classification of goods imported vide the Impugned Bills of Entry under CTH 8479 8999. He also emphasized that since the duty protest letters were immediately issued after the assessment of the impugned Bills of Entry seeking classification under 8479 8999, it was mandatory for Proper Officer to pass a speaking order under section 17 (5) of the Customs Act, 1962 within 15 days as held under Woodstruck Furniture Pvt. Ltd. V The Union of India (2011 ELT KER 269 327] & Kothari Metals Ltd. V Union of India (2011 SCC ONLINE CAL 5529].

He argued that in the absence of a speaking order, the classification sought by the Appellant in the duty protest letter be deemed to be accepted. He argued that the Appeals should not be remanded back and the same may be decided on merits in terms of the powers given under 128A(3) of the Customs Act, 1962. In the alternative, if the aforesaid Appeals are remanded by the Hon'ble Commissioner (Appeals) back to Assistant Commissioner of Customs, Import Assessment Group-IV for passing a speaking order, then the directions be made to the effect that the speaking order may be passed in a time-bound manner.

DISCUSSION AND FINDINGS

5. I have carefully gone through the case records, impugned Bills of Entries, the defense put forth by the Appellant in their appeal, arguments advanced during the course of the personal hearing.

5.1 Now coming to the merits of the case, it is observed that the appellant had filed 58 Bills of Entry mentioned at Table – I above, wherein goods declared as parts of the Solar Tracker System have been imported by them by adopting classification under CTH 73089010 of the Customs Tariff Act, 1975 and cleared the same on the basis of self-assessment under Section 17 of the Customs Act, 1962. It is contended by the appellant that as the Solar Tracker System is a machine and mechanical appliance having individual function of automatically rotating the solar panels in the direction of sun, its parts and components which are specifically designed and solely used with the said Tracker System, merits classification under the same Chapter Heading as that of Tracker System. It is the appellant's claim that the appropriate classification of the subject parts and components is CTH 84798999, and not CTH 73089010, as presently applied in the impugned Bills of Entry. Therefore, the issue to be decided in the present appeal is whether the assessment made in the Bills of Entry mentioned at Table - I above classifying the parts and components of Solar Tracking System under CTH 73089010 of the Customs Tariff Act, 1975, in the facts and circumstances of the case, is legal and proper or otherwise.




5.2 I find that the appeals have been filed against self-assessment of Bills of Entry disputing classification of goods imported vide the impugned Bills of Entry. It is observed that the Hon'ble Supreme Court in case of ITC Ltd Vs CCE Kolkata [2019 (368) ELT216] has held that any person aggrieved by any order which would include self-assessment, has to get the order modified under Section 128 or under relevant provisions of the Customs Act, 1962. Hence, the appeals preferred by the appellant against self-assessment in the impugned Bills of Entry are maintainable as per the judgment of the Supreme Court in ITC case supra.

5.3 It is further observed that no speaking order by the proper officer in the matter is available. Hence, I find that entire facts are not available on records to verify the claims made by the appellant. Copies of appeal memorandum were also sent to the jurisdictional officer for comments. However, no response have been received from the jurisdictional office. Therefore, I find that remitting the case to the proper officer for passing speaking order becomes sine qua non to meet the ends of justice. Accordingly, the case is required to be remanded back, in terms of sub-section (3) of Section 128A of the Customs Act, 1962, for passing speaking order by the proper officer under Section 17(5) of the Customs Act, 1962 by following the principles of natural justice. In this regard, I also rely upon the judgment of Hon'ble High Court of Gujarat in case of Medico Labs – 2004 (173) ELT 117 (Guj.), judgment of Hon'ble Bombay High Court in case of Ganesh Benzoplast Ltd. [2020 (374) E.L.T. 552 (Bom.)] and judgments of Hon'ble Tribunals in case of Prem Steels P. Ltd. [2012-TIOL-1317-CESTAT-DEL] and the case of Hawkins Cookers Ltd. [2012 (284) E.L.T. 677(Tri. – Del)] wherein it was held that Commissioner (Appeals) has power to remand the case under Section-35A(3) of the Central Excise Act, 1944 and Section-128A(3) of the Customs Act, 1962. The speaking order shall be passed within a time period of 3 months from the date of receipt of this order and after following principles of natural justice.

6. Accordingly, all the **58 appeals** filed by the appellant as per Table-I above are allowed by way of remand.




(AMIT GUPTA)
Commissioner (Appeals)
Customs, Ahmedabad

Date: 25.02.2026

Sr. No.	Appeal File No.
1	S/49-690/CUS/MUN/FEB/2025-26

2	S/49-691/CUS/MUN/FEB/2025-26
3	S/49-692/CUS/MUN/FEB/2025-26
4	S/49-693/CUS/MUN/FEB/2025-26
5	S/49-694/CUS/MUN/FEB/2025-26
6	S/49-695/CUS/MUN/FEB/2025-26
7	S/49-696/CUS/MUN/FEB/2025-26
8	S/49-697/CUS/MUN/FEB/2025-26
9	S/49-698/CUS/MUN/FEB/2025-26
10	S/49-699/CUS/MUN/FEB/2025-26
11	S/49-700/CUS/MUN/FEB/2025-26
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14	S/49-703/CUS/MUN/FEB/2025-26
15	S/49-704/CUS/MUN/FEB/2025-26
16	S/49-705/CUS/MUN/FEB/2025-26
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26	S/49-715/CUS/MUN/FEB/2025-26
27	S/49-716/CUS/MUN/FEB/2025-26
28	S/49-717/CUS/MUN/FEB/2025-26
29	S/49-718/CUS/MUN/FEB/2025-26
30	S/49-719/CUS/MUN/FEB/2025-26
31	S/49-720/CUS/MUN/FEB/2025-26
32	S/49-721/CUS/MUN/FEB/2025-26
33	S/49-722/CUS/MUN/FEB/2025-26
34	S/49-723/CUS/MUN/FEB/2025-26
35	S/49-724/CUS/MUN/FEB/2025-26
36	S/49-725/CUS/MUN/FEB/2025-26
37	S/49-726/CUS/MUN/FEB/2025-26
38	S/49-727/CUS/MUN/FEB/2025-26
39	S/49-728/CUS/MUN/FEB/2025-26
40	S/49-729/CUS/MUN/FEB/2025-26
41	S/49-730/CUS/MUN/FEB/2025-26
42	S/49-731/CUS/MUN/FEB/2025-26
43	S/49-732/CUS/MUN/FEB/2025-26
44	S/49-733/CUS/MUN/FEB/2025-26
45	S/49-734/CUS/MUN/FEB/2025-26
46	S/49-735/CUS/MUN/FEB/2025-26
47	S/49-736/CUS/MUN/FEB/2025-26
48	S/49-737/CUS/MUN/FEB/2025-26
49	S/49-738/CUS/MUN/FEB/2025-26
50	S/49-739/CUS/MUN/FEB/2025-26
51	S/49-740/CUS/MUN/FEB/2025-26
52	S/49-741/CUS/MUN/FEB/2025-26
53	S/49-742/CUS/MUN/FEB/2025-26



54	S/49-743/CUS/MUN/FEB/2025-26
55	S/49-744/CUS/MUN/FEB/2025-26
56	S/49-745/CUS/MUN/FEB/2025-26
57	S/49-746/CUS/MUN/FEB/2025-26
58	S/49-747/CUS/MUN/FEB/2025-26

By Speed Post/E-Mail

To,

(i) M/s. GameChange Solar Services India Private Limited,
1st Floor, Monarch Ramani, 7th C Main Road,
Koramangala 3 Block,
Bengaluru, Karnataka – 560034

(ii) M/s. Sankhla & Associates,
N – 252, Greater Kailash 1,
New Delhi – 110048
(Email:-litigation@sankhla.in)



Copy to :-

1. The Chief Commissioner of Customs, Ahmedabad zone, Custom House, Ahmedabad.
2. The Pr. Commissioner of Customs, Custom House, Mundra
3. The Deputy/Assistant Commissioner of Customs, Custom House, Mundra.
4. Guard File.