सत्यमेव जयते

सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,

चौथी मंज़िल **4th Floor,** हडको भवन **HUDCO Bhawan,** ईश्वर भुवन रोड़ **Ishwar Bhuvan Road**
नवरंगपुरा **Navrangpura,** अहमदाबाद **Ahmedabad – 380 009**
दूरभाष क्रमांक **Tel. No. 079-26589281**

DIN - 20260171MN000000B223

क	फ़ाइल संख्या FILE NO.	S/49-101/CUS/MUN/2023-24
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)	MUN-CUSTM-000-APP-628-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	01.01.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	OIO No. 102532/2023 dated 16.06.2023(Speaking Order under Section 17(5) of the Customs Act, 1962) issued by Deputy Commissioner of Customs (Group-2J), Import Commissionerate, Customs House, Chennai-01
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	01.01.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s Bansal Forest Products Pvt Ltd, Survey no.434, Mithi Rohar, Gandhidham-370201

1	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्क अधिनियम **1962** की धारा **129** डी डी **(1)** (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से **3** महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते है.
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज़ के रूप में आयातित कोई माल.
(a)	any goods exported
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट,1870 के मद सं.**6** अनुसूची **1** के अधीन निर्धारित किए गए अनुसार इस आदेश की **4** प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेज़ों के अलावा साथ मूल आदेश की **4** प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की **4** प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, **1962** (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस,दण्ड,जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. **200/-**(रूपए दो सौ मात्र)या रु.**1000/-**(रूपए एक हज़ार मात्र), जैसा भी मामला हो, से सम्ब न्धित भुगतान के प्रमाणिक चलान टी.आर.**6** की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु.**200/-** और यदि एक लाख से अधिक हो तो फीस के रूप में रु.**1000/-**
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the

	amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.	
4.	मद सं. **2** के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बंन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम **1962** की धारा **129** ए **(1)** के अधीन फॉर्म सी.ए.-**3** में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं	
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :	
	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्क अधिनियम, **1962** की धारा **129** ए **(6)** के अधीन, सीमाशुल्क अधिनियम, **1962** की धारा **129** ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हज़ार रुपए.	
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;	
(ख)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हज़ार रुपए	
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;	
(ग)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हज़ार रुपए.	
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees	
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10% अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में हैं, या दंड के 10% अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा।	
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.	
6.	उक्त अधिनियम की धारा **129** (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.	
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal- (a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or (b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.	

ORDER-IN-APPEAL

Appeal has been filed by M/s Bansal Forest Products Pvt Ltd, Survey no.434, Mithi Rohar, Gandhidham-370201, (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original no. 102532/2023 dated 16.06.2023 (hereinafter referred to as 'the impugned order') by the Deputy Commissioner of Customs (Grop-2J), Import Commissionerate, Custom House, Chennai-01.

2. Facts of the case, in brief, are that the appellant had imported goods declared and described as "Teak Round Logs" vide Bills of Entry No. 5888959 dated 10.05.2023 and 6020726 dated 19.05.2023 against Invoice No. RP6669 dated 03.02.2023 and Invoice No. RP6674 dated 18.02.2023 respectively, raised by overseas supplier M/s. TEKIA SAS, COLUMBIA, for declared assessable value of USD, 45,158.01/- (FOB) and USD 21,270.23/- (FOB) respectively. The Country of Origin of the goods is Columbia. The total CBM of the consignment in the B/E No. 5888959 dated 10.05.2023 is 184.281CBM and in the B/E 6020726 dated 19.05.2023 is 92.302 CBM. The said Bills of Entry were filed as 'self-assessed' to duty under Section 17(1) of Customs Act, 1962. The details of the goods declared are as follows:

Sl. No.	BE No.	Item Name declared as	CTH declared	Quantity	Unit price as declared in B/E (FOB) (USD/CBM)
1	5888959 dt:10.05.2023	Teak Round Logs	44034200	184.281 CBM	245.04
2	6020726 dt: 19.05.2023	Teak Round Logs	44034200	92.302 CBM	230.44

2.1 During assessment of the said Bill of Entry No. 5888959 dated 10.05.2023, it was found that the declared value of the goods is significantly lower as compared to contemporaneous imports of similar goods. Therefore, a query regarding valuation was raised to the importer in ICES, which is as follows:

"The valuation of inv. no.1 item no. 1, pl. compare with the value of be no. 5736625 dt. 29-apr-23 of location inmun1 inv. no. 1 item no. 1, where the unit price (invoice value) of referred item is 450 usd per cbm and total quantity is 99.123 cbm and be no. 5741940 dt. 29-apr-23 of location inmun1 inv. no. 1 item no. 9, where the unit price (invoice value) of referred item is 979.84 usd per cbm and total quantity is .736 cbm please explain. it is observed that the declared price is very low.please explain why the value of imported goods should not be enhanced to benchmark price. for uniformity of assessment across all ports, a minimum benchmark price of 350 usd/cbm has been fixed by nac, chem-3. if this benchmark price is accepted by you, the same may be communicated via reply to this query"

2.2 In response, the appellant submitted the following reply dated 12.05.2023 through the EDI System:

"Respected sir, the declared value is actual transaction value we have also previous BOE no. 1) 2703030 dt. 01-10-2022, 2) 9099089 dt. 14-06-2022, 3) 8910380 dt. 31-05-2022, 4) 8903268 dt. 31-05-2022, 5) 8725237 dt. 18-05-2022. For your reference as it was already assessed at INMUN1 with the lower value when compared to this consignment. BOE uploaded vide IRN No. 2023012300058587. For your reference. So, please assess the BOE accordingly."

2.3 Accordingly, a second query was raised on 13.05.2023 as under :-

"Reply to first query is seen, the value of USD 350/CBM is benchmark price decided by NAC Chemical 3. Please provide the email id to fix a date for personal hearing."

2.4 The importer on 13.05.2023 replied to the second query with the following text:

"Respected Sir/Madam, Kindly Note email id "sbkandla@gmail.com and contact no. +91 9825475395 for personal hearing."

2.5 Accordingly, a personal hearing was granted on 16.05.2023 wherein the Importer's representative Shri. Saurabh Bansal attended the PH in virtual mode by a web link. The PH record is reproduced as below:

"Shri. Saurabh Bansal (Importer) attended the personal hearing in virtual mode conducted on 16.05.2023 at 5:30 pm before the Adjudicating Authority Shri V. Phanindra Vissapragada (Dy Commissioner of Customs Gr-2). He has stated that the value of teak logs depends on the girth of cargo and mentioned that timber is a natural product, and its price varies from size, diameter and country of origin. The importer also submitted previous BE $880954 dt: 10.05.2023 of similar goods imported by them from Brazil at a price of USD 510/CBM. The importer also reiterated the facts submitted vide email dt: 16.05.2023. He is informed about the NAC decided Benchmark MIP for teak logs, PH conducted upholding the principles of natural justice. PH concluded.

As mentioned on our Personal hearing we do not accept any enhancement in value we would be paying additional duty under protest in order to release the cargo and avoid detention and demurrage we have given all supporting documents for said consignment and all the details asked by officer in Personal hearing:"

2.6 Thereafter, the said Bill of Entry was re-assessed at the minimum benchmark price fixed by NAC and as per contemporaneous import data available. Accordingly, the BE No. 6020726 dated 19.05.2023 of the importer for similar item was also re-assessed at the NAC decided minimum Benchmark price of USD 350/CBM in the FAG Group- 2J at Chennal Import Commissionerate after taking concurrence from the importer vide mail dt: 23.05.2023.

2.6 Consequently, the adjudicating authority passed the following order:

i. He rejected the declared unit assessable value of the goods imported against the Bills of Entry No. 5888959 dated 10.05.2023 and 6020726 dated 19.05.2023, in terms of Rule 12(1) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

ii. He re-determined the unit assessable value of the goods imported against the Bills of Entry No. 5888959 dated 10.05.2023 and 6020726 dated 19.05.2023 to USD 350/CBM (CIF) in terms of Rule 5(2) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

iii. He ordered for the reassessment of the Bills of Entry No. 5888959 dated 10.05.2023 and 6020726 dated 19.05.2023, by enhancing the declared unit assessable value to the re-determined unit assessable value.

SUBMISSIONS OF THE APPELLANT:

3. Being aggrieved with the impugned order, the Appellant has filed the present appeal against the order passed by the Additional Commissioner, Customs, Mundra. The Grounds of Appeal are not reproduced in detail for sake of brevity, as the copy of the same is available with the Appellant as well Respondent. However, the same have been examined and the brief is as under:

3.1 The appellant contends that the impugned order violates the principles of natural justice because the Deputy Commissioner failed to provide verifiable documents for the comparison data used to enhance the valuation. Specifically, the appellant was not provided with documentation for Bill of Entry Nos. 5736625 and 5741940, nor was Bill of Entry No. 5470596 cited during the personal hearing. Without access to the underlying contracts, invoices, and certificates of origin, the appellant argues they were unable to verify if the reference goods were truly "similar goods" imported at or about the same time as required under Rule 5(2) of the Customs Valuation Rules, 2007.

3.2 Furthermore, the appellant challenges the legal authority of the price benchmarks used by the Department. They submit that the National Assessment Centre (NAC) is not vested with the power under Section 14(2) of the Customs Act, 1962, to fix values for imported goods, rendering the Deputy Commissioner's reliance on NAC prices unauthorized by law. Additionally, the appellant asserts that it is settled law that a declared value cannot be rejected or enhanced solely based on NIDB (National Import Database) data.

3.3 Finally, the appeal argues that the valuation assessment was technically flawed because it lacked a proper comparison of critical parameters. The appellant points out that the Deputy Commissioner failed to consider factors such as girth, commercial levels of sale, and the substantial quantity of the goods before treating the reference imports as "similar". Consequently, the appellant maintains that the conditions for applying Rule 5 of the Customs Valuation

Rules, 2007, were not met, and they reserve the right to amend or add further grounds as necessary.

PERSONAL HEARING:

4. A personal hearing was granted to the Appellant on 07.11.2025 following the principles of natural justice wherein Shri Vikas Mehta, Consultant, appeared on behalf of the Appellant. He reiterated the submissions made in the appeal.

DISCUSSION AND FINDINGS:

5. I have carefully gone through the case records, impugned order passed by the Additional Commissioner, Customs, Mundra and the defense put forth by the Appellant in their appeal.

5.1 Section 14 of the Customs Act, 1962, stipulates that the value of imported goods shall be the "transaction value," which is the price actually paid or payable for the goods when sold for export to India. The primary method of valuation is the acceptance of the declared price, provided the buyer and seller are not related and the price is the sole consideration for the sale. The Hon'ble **Supreme Court in Eicher Tractors Ltd. v. Commissioner of Customs [2000 (122) E.L.T. 321 (S.C.)]** laid down the principle that the transaction value is the "rule" and its rejection is the "exception." The authorities cannot depart from the transaction value unless they bring on record evidence of contemporaneous imports of identical or similar goods at higher prices or show that the declared price was influenced by factors other than commercial considerations.

5.2 In the instant case, the Adjudicating Authority has rejected the transaction value primarily based on a "Minimum Benchmark Price" fixed by NAC. These are merely guidelines for the proper officer to exercise "reason to doubt" but cannot form the legal basis for a final assessment.

5.3 The Appellant's foremost grievance is that the Adjudicating Authority relied on B/E Nos. 5736625 and 5741940 (showing values of USD 450 and USD 979) and later B/E No. 5470596 (USD 350) without providing copies of the invoices, packing lists, or technical specifications of those imports. Rule 12 of CVR 2007 allows the proper officer to raise doubts about the truth or accuracy of the value. However, the Explanation to Rule 12 and the judgment in

Century Metal Recycling Pvt. Ltd. v. Union of India [2019 (367) E.L.T. 3 (S.C.)] mandate that the "reason to doubt" must be communicated to the importer along with the material forming the basis of such doubt. By failing to provide the verifiable documents of the contemporaneous imports, the Adjudicating Authority effectively denied the Appellant the opportunity to apply the "test of similarity" required under Rule 5(2) of CVR 2007. The Appellant could not verify if the timber in the cited B/Es had the same girth, origin, or quality as their consignment.

5.4 Rule 5 of CVR 2007 deals with the "Value of Similar Goods." For goods to be considered "similar," they must have like characteristics and like component materials which enable them to perform the same functions and be commercially interchangeable. In the timber trade, and specifically for Teak Round Logs, it is a well-known industry fact that the price is determined by the girth (circumference) and length of the logs. A log with a girth of 100 cm+ will invariably command a much higher price than a log with a girth of 50 cm. The Adjudicating Authority's order is silent on these critical parameters. Enhancing the value to a flat "Benchmark Price" of USD 350/CBM without comparing the girth/diameter of the Appellant's logs with those of the reference B/Es is a mechanical exercise of power. Here, the "reasoning" is substituted by an "alert price," which is legally untenable.

5.5 The Adjudicating Authority's reliance on NAC-fixed benchmark prices is a significant point of contention. The Appellant has rightly pointed out that NAC is not vested with the power under Section 14(2) of the Customs Act to fix tariff values. Only the Central Board of Indirect Taxes and Customs (CBIC) has the power to notify tariff values for specific goods. Any "minimum price" fixed by a regional assessment center is purely for internal risk management and cannot be used as a mandatory floor price for assessment. The Adjudicating Authority in this case has not even established the grade of the contemporaneous imports.

5.6 The impugned order relies heavily on the procedural mechanism of Rule 12. The Adjudicating Authority seems to have ignored the binding precedents. I rely upon Varsha Plastics Pvt. Ltd. v. Commissioner of Customs [2009 (235) E.L.T. 193 (S.C.)], wherein the Court held that /Departmental instructions/NIDB data can only be a starting point and cannot be the sole basis for enhancement without looking at the specific characteristics of the transaction. In the instant appeal, the Adjudicating Authority cited B/E No. 5470596 dated 11.04.2023 in the final order, but this B/E was never put to the Appellant during the query stage or the personal hearing. This constitutes a "surprise" evidence, which is a gross violation of the principles of natural justice.

5.7 The cumulative findings lead to the conclusion that the assessment was completed in haste, relying on a pre-determined benchmark rather than an objective analysis of the transaction value. The matter requires a remand for the reasons that the Appellant was never provided the full details of the contemporaneous B/Es to allow them to challenge the "similarity" under Rule 2(f) and Rule 5. The OIO fails to discuss the girth/diameter correlation which is the heart of Teak valuation. The Adjudicating Authority merely followed the NAC guidelines without independently evaluating whether the transaction between the Appellant and M/s. TEKIA SAS was at arm's length.

5.8 Rule 12 (Rejection of Declared Value) requires "reasonable doubt." The Hon'ble Supreme Court in Sanivani Non-Ferrous Trading Pvt. Ltd. [2019 (365) E.L.T. 3 (S.C.)] clarified that "reason to doubt" does not mean "reason to suspect." There must be tangible evidence. A mere difference between the declared price and the NIDB price is not "evidence" of undervaluation; it is merely an indicator that warrants an inquiry. The inquiry in this case was closed without sharing the results (the documents) with the noticee. Rule 5(2) (Similar Goods) specifically states that the value of similar goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time. The "at or about the same time" is satisfied, but the "similarity" is not. Teak logs are not a commodity like gold or oil where a single price prevails. Each log is unique. Therefore, the "similarity" must be proved with reference to the specific B/E documents.

5.9 In light of the detailed discussions above, I find that the impugned order suffers from procedural infirmities and a lack of substantive analysis regarding the characteristics of the imported Teak logs. The enhancement of value based on a "Benchmark Price" without providing the Appellant the means to rebut the contemporaneous data is contrary to the established principles of Customs Law. The Adjudicating Authority has failed to provide the "verifiable documents" requested by the Appellant. Without these documents, the Appellant is unable to satisfy the requirements of Rule 5(2) of the CVR 2007 or provide a meaningful defense. Therefore, to meet the ends of justice, the impugned order needs to be set aside, and the matter must be remanded to the Adjudicating Authority.

6. In view of the above discussions and findings, I pass the following order:-

a. The Order-in-Original No. 102532/2023 dated 16.06.2023 is hereby set aside.

b. The appeal is allowed by way of remand to the adjudicating Authority.

7. The appeal stands disposed of accordingly in above terms.

सत्यापित/ATTESTED
अधीक्षक/SUPRERINTENDENT
सीमा शुल्क (अपील्स), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD

(AMIT GUPTA)
Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-101/CUS/MUN/2023-24 5179

Date: 01.01.2026

By Speed Post/E-Mail

To,
M/s Bansal Forest Products Pvt Ltd,
Survey no.434, Mithi Rohar,
Gandhidham-370201

Copy to:
1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Principal Commissioner of Customs, Custom House , Mundra.
3. The Deputy Commissioner of Customs (Group-2J), Chennai-II (Imports) Custom House, No. 60, Rajaji Salai, Chennai-600001.
4. The Deputy/ Assistant Commissioner of Customs, Custom House, Mundra.
4. Guard File.