



सीमाशुल्क(अपील) आयुक्तकार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS(APPEALS), अहमदाबाद AHMEDABAD,
चौथीमंज़िल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड़ IshwarBhuvan Road,
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009
दूरभाषक्रमांक Tel. No. 079-26589281
DIN- 20251271MN0000444DD6

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-488 to 622-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	24.12.2025
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Bills of Entry as per Table -I
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	24.12.2025
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	M/s. Reliance Industries Limited Navagam Via Khodiyar Colony, 1, P.O.-Navagam/ Kana Chhikari Jamnagar 361006.

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.
	वैत 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 शीर्षक 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 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 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. Reliance Industries Limited, Navagam Via Khodiyar Colony, 1, P.O.- Navagam/Kana Chhikari Jamnagar 361006 (herein after referred to as the "appellant") have filed 135 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/49-153/CUS/MUN/JUL/25-26	9933776 dated 08.05.2025
2	S/49-154/CUS/MUN/JUL/25-26	9933760 dated 08.05.2025
3	S/49-155/CUS/MUN/JUL/25-26	9934140 dated 08.05.2025
4	S/49-156/CUS/MUN/JUL/25-26	9933732 dated 08.05.2025
5	S/49-157/CUS/MUN/JUL/25-26	9935936 dated 08.05.2025
6	S/49-158/CUS/MUN/JUL/25-26	9933793 dated 08.05.2025
7	S/49-159/CUS/MUN/JUL/25-26	9935163 dated 08.05.2025
8	S/49-160/CUS/MUN/JUL/25-26	9934769 dated 08.05.2025
9	S/49-161/CUS/MUN/JUL/25-26	9933782 dated 08.05.2025
10	S/49-162/CUS/MUN/JUL/25-26	9935935 dated 08.05.2025
11	S/49-163/CUS/MUN/JUL/25-26	9935522 dated 08.05.2025
12	S/49-292/CUS/MUN/SEP/25-26	3573645, dated 30.07.2025
13	S/49-293/CUS/MUN/SEP/25-26	3633904, dated 01.08.2025
14	S/49-294/CUS/MUN/SEP/25-26	3575555, dated 30.07.2025
15	S/49-295/CUS/MUN/SEP/25-26	3574555, dated 30.07.2025
16	S/49-296/CUS/MUN/SEP/25-26	3577882, dated 30.07.2025
17	S/49-297/CUS/MUN/SEP/25-26	3576489, dated 30.07.2025
18	S/49-298/CUS/MUN/SEP/25-26	3572934, dated 30.07.2025
19	S/49-299/CUS/MUN/SEP/25-26	3638515, dated 01.08.2025
20	S/49-300/CUS/MUN/SEP/25-26	3672162, dated 04.08.2025
21	S/49-301/CUS/MUN/SEP/25-26	3573210, dated 30.07.2025
22	S/49-302/CUS/MUN/SEP/25-26	3576141, dated 30.07.2025
23	S/49-303/CUS/MUN/SEP/25-26	3573766, dated 30.07.2025
24	S/49-304/CUS/MUN/SEP/25-26	3572808, dated 30.07.2025
25	S/49-305/CUS/MUN/SEP/25-26	3573092, dated 30.07.2025
26	S/49-306/CUS/MUN/SEP/25-26	3572578, dated 30.07.2025
27	S/49-307/CUS/MUN/SEP/25-26	3573455, dated 30.07.2025
28	S/49-308/CUS/MUN/SEP/25-26	3581531, dated 30.07.2025
29	S/49-309/CUS/MUN/SEP/25-26	3577931, dated 30.07.2025
30	S/49-310/CUS/MUN/SEP/25-26	3572761, dated 30.07.2025
31	S/49-311/CUS/MUN/SEP/25-26	3575435, dated 30.07.2025
32	S/49-312/CUS/MUN/SEP/25-26	3581580, dated 30.07.2025



33	S/49-313/CUS/MUN/SEP/25-26	3577947, dated 30.07.2025
34	S/49-314/CUS/MUN/SEP/25-26	3575762, dated 30.07.2025
35	S/49-315/CUS/MUN/SEP/25-26	3677557, dated 04.08.2025
36	S/49-316/CUS/MUN/SEP/25-26	3652324, dated 02.08.2025
37	S/49-317/CUS/MUN/SEP/25-26	3543923, dated 28.07.2025
38	S/49-318/CUS/MUN/SEP/25-26	3672168, dated 04.08.2025
39	S/49-319/CUS/MUN/SEP/25-26	3676896, dated 04.08.2025
40	S/49-320/CUS/MUN/SEP/25-26	3574125, dated 30.07.2025
41	S/49-321/CUS/MUN/SEP/25-26	3577900, dated 30.07.2025
42	S/49-322/CUS/MUN/SEP/25-26	3577956, dated 30.07.2025
43	S/49-323/CUS/MUN/SEP/25-26	3574973, dated 30.07.2025
44	S/49-324/CUS/MUN/SEP/25-26	3581543, dated 30.07.2025
45	S/49-348/CUS/MUN/OCT/25-26	3880635, dated 14.08.2025
46	S/49-350/CUS/MUN/OCT/25-26	3979441, dated 19.08.2025
47	S/49-351/CUS/MUN/OCT/25-26	3975939, dated 19.08.2025
48	S/49-352/CUS/MUN/OCT/25-26	3980556, dated 19.08.2025
49	S/49-353/CUS/MUN/OCT/25-26	3977330, dated 19.08.2025
50	S/49-355/CUS/MUN/OCT/25-26	3981930, dated 19.08.2025
51	S/49-356/CUS/MUN/OCT/25-26	3981001, dated 19.08.2025
52	S/49-357/CUS/MUN/OCT/25-26	3977145, dated 19.08.2025
53	S/49-358/CUS/MUN/OCT/25-26	3976703, dated 19.08.2025
54	S/49-359/CUS/MUN/OCT/25-26	3980268, dated 19.08.2025
55	S/49-360/CUS/MUN/OCT/25-26	3981953, dated 19.08.2025
56	S/49-361/CUS/MUN/OCT/25-26	3980257, dated 19.08.2025
57	S/49-362/CUS/MUN/OCT/25-26	3978050, dated 19.08.2025
58	S/49-366/CUS/MUN/OCT/25-26	4083884, dated 25.08.2025
59	S/49-367/CUS/MUN/OCT/25-26	4083666, dated 25.08.2025
60	S/49-368/CUS/MUN/OCT/25-26	4018067, dated 21.08.2025
61	S/49-369/CUS/MUN/OCT/25-26	4012050, dated 21.08.2025
62	S/49-370/CUS/MUN/OCT/25-26	4019166, dated 21.08.2025
63	S/49-371/CUS/MUN/OCT/25-26	4011765, dated 21.08.2025
64	S/49-372/CUS/MUN/OCT/25-26	4083661, dated 25.08.2025
65	S/49-373/CUS/MUN/OCT/25-26	4012479, dated 21.08.2025
66	S/49-374/CUS/MUN/OCT/25-26	4083660, dated 25.08.2025
67	S/49-375/CUS/MUN/OCT/25-26	4083664, dated 25.08.2025
68	S/49-376/CUS/MUN/OCT/25-26	4083658, dated 25.08.2025
69	S/49-377/CUS/MUN/OCT/25-26	4008322, dated 21.08.2025
70	S/49-378/CUS/MUN/OCT/25-26	4083667, dated 25.08.2025
71	S/49-379/CUS/MUN/OCT/25-26	4008324, dated 21.08.2025
72	S/49-380/CUS/MUN/OCT/25-26	4013609, dated 21.08.2025
73	S/49-381/CUS/MUN/OCT/25-26	4083669, dated 25.08.2025
74	S/49-382/CUS/MUN/OCT/25-26	4018072, dated 21.08.2025
75	S/49-383/CUS/MUN/OCT/25-26	4018686, dated 21.08.2025
76	S/49-384/CUS/MUN/OCT/25-26	4019739, dated 21.08.2025
77	S/49-385/CUS/MUN/OCT/25-26	4019374, dated 21.08.2025
78	S/49-386/CUS/MUN/OCT/25-26	4011480, dated 21.08.2025



79	S/49-387/CUS/MUN/OCT/25-26	4012588, dated 21.08.2025
80	S/49-388/CUS/MUN/OCT/25-26	4024898, dated 21.08.2025
81	S/49-390/CUS/MUN/OCT/25-26	4105528, dated 25.08.2025
82	S/49-391/CUS/MUN/OCT/25-26	4083709, dated 25.08.2025
83	S/49-392/CUS/MUN/OCT/25-26	4103931, dated 25.08.2025
84	S/49-393/CUS/MUN/OCT/25-26	4083704, dated 25.08.2025
85	S/49-394/CUS/MUN/OCT/25-26	4105381, dated 25.08.2025
86	S/49-395/CUS/MUN/OCT/25-26	4105864, dated 25.08.2025
87	S/49-396/CUS/MUN/OCT/25-26	4083708, dated 25.08.2025
88	S/49-397/CUS/MUN/OCT/25-26	4083697, dated 25.08.2025
89	S/49-398/CUS/MUN/OCT/25-26	4083699, dated 25.08.2025
90	S/49-399/CUS/MUN/OCT/25-26	4083695, dated 25.08.2025
91	S/49-400/CUS/MUN/OCT/25-26	4105784, dated 25.08.2025
92	S/49-401/CUS/MUN/OCT/25-26	4104284, dated 25.08.2025
93	S/49-404/CUS/MUN/OCT/25-26	4111767, dated 26.08.2025
94	S/49-405/CUS/MUN/OCT/25-26	4192347, dated 30.08.2025
95	S/49-406/CUS/MUN/OCT/25-26	4083706, dated 25.08.2025
96	S/49-407/CUS/MUN/OCT/25-26	4118481, dated 26.08.2025
97	S/49-408/CUS/MUN/OCT/25-26	4192370, dated 30.08.2025
98	S/49-409/CUS/MUN/OCT/25-26	4192369, dated 30.08.2025
99	S/49-410/CUS/MUN/OCT/25-26	4192345, dated 30.08.2025
100	S/49-412/CUS/MUN/OCT/25-26	4105641, dated 25.08.2025
101	S/49-413/CUS/MUN/OCT/25-26	4083662, dated 25.08.2025
102	S/49-416/CUS/MUN/OCT/25-26	4083707, dated 25.08.2025
103	S/49-417/CUS/MUN/OCT/25-26	4116417, dated 26.08.2025
104	S/49-418/CUS/MUN/OCT/25-26	4171280, dated 29.08.2025
105	S/49-419/CUS/MUN/OCT/25-26	4434578, dated 11.09.2025
106	S/49-420/CUS/MUN/OCT/25-26	4170587, dated 29.08.2025
107	S/49-421/CUS/MUN/OCT/25-26	4110201, dated 26.08.2025
108	S/49-422/CUS/MUN/OCT/25-26	4105061, dated 25.08.2025
109	S/49-423/CUS/MUN/OCT/25-26	4105183, dated 25.08.2025
110	S/49-425/CUS/MUN/OCT/25-26	4105980, dated 25.08.2025
111	S/49-426/CUS/MUN/OCT/25-26	4111053, dated 26.08.2025
112	S/49-427/CUS/MUN/OCT/25-26	4105729, dated 25.08.2025
113	S/49-428/CUS/MUN/OCT/25-26	4115702, dated 26.08.2025
114	S/49-429/CUS/MUN/OCT/25-26	4115443, dated 26.08.2025
115	S/49-430/CUS/MUN/OCT/25-26	4111943, dated 26.08.2025
116	S/49-431/CUS/MUN/OCT/25-26	4111652, dated 26.08.2025
117	S/49-432/CUS/MUN/OCT/25-26	4118464, dated 26.08.2025
118	S/49-433/CUS/MUN/OCT/25-26	4118475, dated 26.08.2025
119	S/49-434/CUS/MUN/OCT/25-26	4118478, dated 26.08.2025
120	S/49-435/CUS/MUN/OCT/25-26	4118469, dated 26.08.2025
121	S/49-477/CUS/MUN/NOV/25-26	4626626, dated 20.09.2025
122	S/49-478/CUS/MUN/NOV/25-26	4576274, dated 18.09.2025
123	S/49-479/CUS/MUN/NOV/25-26	4588204 dated 18.09.2025
124	S/49-480/CUS/MUN/NOV/25-26	4588198 dated 18.09.2025



125	S/49-481/CUS/MUN/NOV/25-26	4542287 dated 16.09.2025
126	S/49-482/CUS/MUN/NOV/25-26	4542386 dated 16.09.2025
127	S/49-483/CUS/MUN/NOV/25-26	4542373 dated 16.09.2025
128	S/49-484/CUS/MUN/NOV/25-26	4542360 dated 16.09.2025
129	S/49-485/CUS/MUN/NOV/25-26	4542332 dated 16.09.2025
130	S/49-486/CUS/MUN/NOV/25-26	4542318 dated 16.09.2025
131	S/49-492/CUS/MUN/NOV/25-26	4625999 dated 20.09.2025
132	S/49-493/CUS/MUN/NOV/25-26	4629846 dated 20.09.2025
133	S/49-494/CUS/MUN/NOV/25-26	4858302 dated 01.10.2025
134	S/49-495/CUS/MUN/NOV/25-26	4626107 dated 20.09.2025
135	S/49-496/CUS/MUN/NOV/25-26	4626628 dated 20.09.2025

2. As the issue involved is identical in all the 135 appeals, they are taken up simultaneously for disposal. Facts of the case, in brief, as per appeal memorandum, are that the Appellant has been issued a licence no. 08/2024 dated 05.06.2024 under section 58 and permission to operate under Manufacturing & Other operation in Warehouse Regulation' (MOOWR) granted under section 65 of Customs Act, 1962 by the Commissioner of Customs (Prev.), Jamnagar. The said licence has been obtained for upcoming project of Intergraded PV Solar Module Manufacturing Complex at District Jamnagar in the State of Gujarat. For this purpose, company had imported AL Frame Long & AL Frame Short (Raw Materials) vide warehouse Bills of Entry as per Table-I above and said goods have been warehoused at M/s. RIL licenced premises under section 58 and 65 of Customs Act, 1962 (W/H Code BED1R043).

2.1 Further, this AL Frame Long & AL Frame Short (Raw Materials) imported vide warehouse Bills of Entry have been used for manufacturing of resultant products namely Solar Modules/Panels in the licenced premises of MOOWR unit of the appellant. Accordingly, the appellant had filed Ex-Bond Bills of Entry for raw material imported under MOOWR scheme i.e. duty deferment used for manufacturing resultant product "Solar Module/ Panels". The said Bills of Entry have inadvertently calculated interest component in the EDI system which is not payable for MOOWR unit as per provision of Customs Law. M/s. Reliance Industries Limited (Licensee) has written a letter to the Customs, Mundra explaining their position for not to charge / levy interest on customs duty in respect of goods imported under MOOWR scheme with a request to recall and re-assess the impugned warehouse Bill of Entry.

SUBMISSIONS OF THE APPELLANT

3. Being aggrieved with the levy interest on customs duty in respect of goods imported under MOOWR scheme, the Appellant, has filed the present 137 appeals as per Table-I above against the assessment . The appellant has *inter-alia*, have raised various contentions and filed detailed submissions as given below in support their claims:

3.1 Reference may please be drawn to para 8 of CBIC Circular 34/2019-Cus dated 01.10.2019 wherein it is mentioned that only customs duty on imported goods contained in so much of the resultant products are required to be paid and not the interest at the time of supply of the resultant product from the warehouse. There is no provision to collect the interest on goods consumed / used for MOOWR operation

3.2 To the extent that the resultant product (whether emerging out of manufacturing or other operations in the warehouse) is cleared for domestic consumption, such a transaction squarely falls within the ambit of "supply" under Section 7 of the Central Goods and Service Tax Act,2017 (hereinafter referred to as the, "CGST Act"). It would therefore be taxable in terms of section 9 of the CGST Act, 2017 or section 5 of the Integrated Goods and Services Tax Act, 2017 depending upon the supply being intra-state or inter-state. The resultant product will thus be supplied from the warehouse to the domestic tariff area under the cover of GST invoice on the payment of appropriate GST and compensation cess, if any. As regards import duties payable on the imported goods contained in so much of the resultant products are concerned, same shall be paid at the time of supply of the resultant product from the warehouse for which the licensee shall have to file an ex-bond Bill of entry and such transactions shall be duly reflected in the accounts prescribed under Annexure B. As per MOOWR, 2019, the applicant shall also inform the input-output norms, wherever considered necessary, for raw materials and final products and shall also inform the revised input-output norms in case of change therein.

3.3 Further, FAQ released by CBIC New Delhi for MOOWR scheme wherein question 10 may please be referred which clarify that no interest is payable for inputs/raw materials used for manufacturing resultant products.

3.4 In addition to above, interest is payable only in the case of goods are removed "as such" i.e. without being used/consumed from the MOOWR



premises considered as normal bonded warehouse and not on the goods which are consumed / used for manufacturing resultant products. The intent of the MOOWR scheme is designed by the government of India for deferment of duty and if the interest is being charged for goods which are used/consumed for manufacturing and other operations in warehouse for sale of resultant products, the scheme is not beneficial for the trade and industry which we are sure not the intent of the government.

3.5 Reference may please be drawn to section 61 of Customs Act 1962 wherein section 61(1)(a) clearly stipulate that warehousing period for the goods intended to be used in the MOOWR unit is valid till their clearance from the warehouse. Further, proviso (2) of section 61 is ample clear that interest is not payable beyond 90 days in case of MOOWR unit.

PERSONAL HEARING

4. Personal hearing in the matter was held on 16.12.2025. Shri D. N. Dheer, Vice president, appeared for hearing in virtual mode. He reiterated the submissions made in the appeal memorandum.

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 and arguments advanced during the course of the personal hearing.

5.1 It is observed that the appellant had applied and obtained licence no. 08/2024 dated 05.06.2025 and amendment dated 24.12.2024 or grant of Private Bonded Warehouse under section 58 of Customs Act, 1962 and section 65 of Customs Act, 1962 for Manufacturing and other operations Warehouse (MOOWR) regulation 2019. They had imported certain raw materials under MOOWR which have been consumed / utilized in its MOOWR unit for manufacturing finished goods namely Solar PV Module required to be sold into DTA. As per prevailing rules framed under MOOWR, 2019, licensee requires to pay duties of customs on the raw materials for sale of finished goods into the domestic tariff area. Accordingly, Ex-Bond Bill of Entry for Home Consumption was filed for payment of customs duty. It is observed that while filing Bill of Entry, EDI system of ICEGATE has calculated interest as per provision of section 61 of Customs Act, 1962. Being aggrieved with the assessment of impugned Bills of Entry , the appellant has vide above appeals claimed refund

of interest paid on impugned Ex-Bond Bill of Entry as per section 27 of Customs Act, 1962

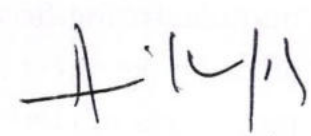
5.2 I find that the appeals have been filed against levy of interest during assessment of Bills of Entry. It is observed that the Hon'ble Supreme Court in case of ITC Ltd Vs CCE Kolkata [2019 (368) ELT216] has held that any person aggrieved by any order which would include self-assessment, has to get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

6. Accordingly, all the 135 appeals filed by the appellant as per Table-I above are allowed by way of remand.

सत्यापित/ATTESTED

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


 (AMIT GUPTA)
 Commissioner (Appeals)
 Customs, Ahmedabad

Date: 24.12.2025

Sr. No	File No.	Sr. No	File No.
1	S/49-153/CUS/MUN/JUL/25-26	69	S/49-377/CUS/MUN/OCT/25-26
2	S/49-154/CUS/MUN/JUL/25-26	70	S/49-378/CUS/MUN/OCT/25-26
3	S/49-155/CUS/MUN/JUL/25-26	71	S/49-379/CUS/MUN/OCT/25-26
4	S/49-156/CUS/MUN/JUL/25-26	72	S/49-380/CUS/MUN/OCT/25-26
5	S/49-157/CUS/MUN/JUL/25-26	73	S/49-381/CUS/MUN/OCT/25-26
6	S/49-158/CUS/MUN/JUL/25-26	74	S/49-382/CUS/MUN/OCT/25-26
7	S/49-159/CUS/MUN/JUL/25-26	75	S/49-383/CUS/MUN/OCT/25-26
8	S/49-160/CUS/MUN/JUL/25-26	76	S/49-384/CUS/MUN/OCT/25-26
9	S/49-161/CUS/MUN/JUL/25-26	77	S/49-385/CUS/MUN/OCT/25-26
10	S/49-162/CUS/MUN/JUL/25-26	78	S/49-386/CUS/MUN/OCT/25-26
11	S/49-163/CUS/MUN/JUL/25-26	79	S/49-387/CUS/MUN/OCT/25-26
12	S/49-292/CUS/MUN/SEP/25-26	80	S/49-388/CUS/MUN/OCT/25-26
13	S/49-293/CUS/MUN/SEP/25-26	81	S/49-390/CUS/MUN/OCT/25-26
14	S/49-294/CUS/MUN/SEP/25-26	82	S/49-391/CUS/MUN/OCT/25-26
15	S/49-295/CUS/MUN/SEP/25-26	83	S/49-392/CUS/MUN/OCT/25-26
16	S/49-296/CUS/MUN/SEP/25-26	84	S/49-393/CUS/MUN/OCT/25-26
17	S/49-297/CUS/MUN/SEP/25-26	85	S/49-394/CUS/MUN/OCT/25-26
18	S/49-298/CUS/MUN/SEP/25-26	86	S/49-395/CUS/MUN/OCT/25-26
19	S/49-299/CUS/MUN/SEP/25-26	87	S/49-396/CUS/MUN/OCT/25-26
20	S/49-300/CUS/MUN/SEP/25-26	88	S/49-397/CUS/MUN/OCT/25-26
21	S/49-301/CUS/MUN/SEP/25-26	89	S/49-398/CUS/MUN/OCT/25-26
22	S/49-302/CUS/MUN/SEP/25-26	90	S/49-399/CUS/MUN/OCT/25-26
23	S/49-303/CUS/MUN/SEP/25-26	91	S/49-400/CUS/MUN/OCT/25-26
24	S/49-304/CUS/MUN/SEP/25-26	92	S/49-401/CUS/MUN/OCT/25-26
25	S/49-305/CUS/MUN/SEP/25-26	93	S/49-404/CUS/MUN/OCT/25-26
26	S/49-306/CUS/MUN/SEP/25-26	94	S/49-405/CUS/MUN/OCT/25-26
27	S/49-307/CUS/MUN/SEP/25-26	95	S/49-406/CUS/MUN/OCT/25-26
28	S/49-308/CUS/MUN/SEP/25-26	96	S/49-407/CUS/MUN/OCT/25-26
29	S/49-309/CUS/MUN/SEP/25-26	97	S/49-408/CUS/MUN/OCT/25-26
30	S/49-310/CUS/MUN/SEP/25-26	98	S/49-409/CUS/MUN/OCT/25-26
31	S/49-311/CUS/MUN/SEP/25-26	99	S/49-410/CUS/MUN/OCT/25-26
32	S/49-312/CUS/MUN/SEP/25-26	100	S/49-412/CUS/MUN/OCT/25-26
33	S/49-313/CUS/MUN/SEP/25-26	101	S/49-413/CUS/MUN/OCT/25-26
34	S/49-314/CUS/MUN/SEP/25-26	102	S/49-416/CUS/MUN/OCT/25-26
35	S/49-315/CUS/MUN/SEP/25-26	103	S/49-417/CUS/MUN/OCT/25-26
36	S/49-316/CUS/MUN/SEP/25-26	104	S/49-418/CUS/MUN/OCT/25-26
37	S/49-317/CUS/MUN/SEP/25-26	105	S/49-419/CUS/MUN/OCT/25-26
38	S/49-318/CUS/MUN/SEP/25-26	106	S/49-420/CUS/MUN/OCT/25-26
39	S/49-319/CUS/MUN/SEP/25-26	107	S/49-421/CUS/MUN/OCT/25-26
40	S/49-320/CUS/MUN/SEP/25-26	108	S/49-422/CUS/MUN/OCT/25-26
41	S/49-321/CUS/MUN/SEP/25-26	109	S/49-423/CUS/MUN/OCT/25-26
42	S/49-322/CUS/MUN/SEP/25-26	110	S/49-425/CUS/MUN/OCT/25-26
43	S/49-323/CUS/MUN/SEP/25-26	111	S/49-426/CUS/MUN/OCT/25-26
44	S/49-324/CUS/MUN/SEP/25-26	112	S/49-427/CUS/MUN/OCT/25-26
45	S/49-348/CUS/MUN/OCT/25-26	113	S/49-428/CUS/MUN/OCT/25-26
46	S/49-350/CUS/MUN/OCT/25-26	114	S/49-429/CUS/MUN/OCT/25-26
47	S/49-351/CUS/MUN/OCT/25-26	115	S/49-430/CUS/MUN/OCT/25-26
48	S/49-352/CUS/MUN/OCT/25-26	116	S/49-431/CUS/MUN/OCT/25-26

49	S/49-353/CUS/MUN/OCT/25-26	117	S/49-432/CUS/MUN/OCT/25-26
50	S/49-355/CUS/MUN/OCT/25-26	118	S/49-433/CUS/MUN/OCT/25-26
51	S/49-356/CUS/MUN/OCT/25-26	119	S/49-434/CUS/MUN/OCT/25-26
52	S/49-357/CUS/MUN/OCT/25-26	120	S/49-435/CUS/MUN/OCT/25-26
53	S/49-358/CUS/MUN/OCT/25-26	121	S/49-477/CUS/MUN/NOV/25-26
54	S/49-359/CUS/MUN/OCT/25-26	122	S/49-478/CUS/MUN/NOV/25-26
55	S/49-360/CUS/MUN/OCT/25-26	123	S/49-479/CUS/MUN/NOV/25-26
56	S/49-361/CUS/MUN/OCT/25-26	124	S/49-480/CUS/MUN/NOV/25-26
57	S/49-362/CUS/MUN/OCT/25-26	125	S/49-481/CUS/MUN/NOV/25-26
58	S/49-366/CUS/MUN/OCT/25-26	126	S/49-482/CUS/MUN/NOV/25-26
59	S/49-367/CUS/MUN/OCT/25-26	127	S/49-483/CUS/MUN/NOV/25-26
60	S/49-368/CUS/MUN/OCT/25-26	128	S/49-484/CUS/MUN/NOV/25-26
61	S/49-369/CUS/MUN/OCT/25-26	129	S/49-485/CUS/MUN/NOV/25-26
62	S/49-370/CUS/MUN/OCT/25-26	130	S/49-486/CUS/MUN/NOV/25-26
63	S/49-371/CUS/MUN/OCT/25-26	131	S/49-492/CUS/MUN/NOV/25-26
64	S/49-372/CUS/MUN/OCT/25-26	132	S/49-493/CUS/MUN/NOV/25-26
65	S/49-373/CUS/MUN/OCT/25-26	133	S/49-494/CUS/MUN/NOV/25-26
66	S/49-374/CUS/MUN/OCT/25-26	134	S/49-495/CUS/MUN/NOV/25-26
67	S/49-375/CUS/MUN/OCT/25-26	135	S/49-496/CUS/MUN/NOV/25-26
68	S/49-376/CUS/MUN/OCT/25-26		

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