



सीमाशुल्क(अपील) आयुक्तकाकार्यालय,
 OFFICE OF THE COMMISSIONER OF CUSTOMS
 (APPEALS), अहमदाबाद AHMEDABAD,
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DIN – 20260371MN000081893E

क	फ़ाइलसंख्या FILE NO.	S/49-41/CA-2/CUS/MUN/March/2025-26
ख	अपीलआदेशसंख्या ORDER-IN- APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	MUN-CUSTM-000-APP-929-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
	दिनांक DATE	30.03.2026
	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/469/2025-26 dated 30.12.2025
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	30.03.2026
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	Deputy Commissioner of Customs (Review), Custom House, Mundra.



1.	यह प्रतिउसव्यक्तिके निजीउपयोगके लिए मुफ्तमें 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 डीडी (1) (यथासंशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्धमें 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)	बैगज 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 गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे 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 नियम आवली में विनिर्दिष्ट रूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उसके 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 चलानटी. 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.	मदसं. 2 केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बन्धमेंयदि कोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसी माशुल्कअधिनियम 1962 कीधारा 129 ए (1) केअधीनफॉर्मसी.ए.-3 मेंसीमाशुल्क, केन्द्रीयउत्पादशुल्कऔरसेवाकरअपीलअधिकरणकेसमक्षनिम्नलिखितपतेपरअपीलकरसकतेहैं
	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, केन्द्रीयउत्पादशुल्कवसेवाकरअपीलियअधि करण, पश्चिमीक्षेत्रीयपीठ Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench
	दूसरीमंज़िल, बहुमालीभवन, निकटगिरधरनगरपुल, असार वा, अहमदाबाद-380016 2 nd Floor, BahumaliBhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए (6) केअधीन, सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए(1)केअधीनअपीलकेसाथनिम्नलिखितशुल्कसंलग्नहोनेचाहिए-
	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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीर कमपाँचलाखरूपएयाउससेकमहोतोएकहज़ाररूपए.
(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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीर कमपाँचलाखरूपएसेअधिकहोलेकिनरुपयेपचासलाखसेअधिकनहोतो; पाँचहज़ाररूपए
(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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीर कमपचासलाखरूपएसेअधिकहोतो; दसहज़ाररूपए.
(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)	इसआदेशकेविरुद्धअधिकरणकेसामने, मांगेगएशुल्कके 10% अदाकरनेपर, जहांशुल्कयाशुल्कएवंदंडविवादमेंहैं, यादंडके 10%अदाकरनेपर, जहांकेवलदंडविवादमेंहै, अपीलरखाजाएगा।
(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.
	उक्तअधिनियमकीधारा 129 (ए) केअन्तर्गतअपीलप्राधिकरणकेसमक्षदायरप्रत्येकआवेदनपत्र- (क) रोकआदेशकेलिएगलतियोंकोसुधारनेकेलिएयाकिसीअन्यप्रयोजनकेलिएगएअपील :- अथवा (ख) अपीलयाआवेदनपत्रकाप्रत्यावर्तनकेलिएदायरआवेदनकेसाथरुपयेपाँचसौकाशुल्कभीसंलग्नहोनेचाहिए.
	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

The Deputy Commissioner of Customs (Review), Custom House, Mundra, (hereinafter referred to as 'the appellant department') have filed the present appeal in terms of Section 129D (4) of the Customs Act, 1962 on the basis of Authorization/Review Order No. 13/OIO/2025-26 dated 18.02.2026 issued by the Commissioner of Customs, Mundra, challenging Order-in-Original No. MCH/ADC/ZDC/469/2025-26 dated 30.12.2025 (hereinafter referred to as "the impugned order") passed by the Additional Commissioner, Customs, Custom House, Mundra (hereinafter referred to as "the adjudicating authority") in case of M/s Synergy Industries, D-223, Sector-03, DSIIDC, Bawana, New Delhi 110039 (hereinafter referred to as 'the respondent').

2. Briefly stated, facts of the case are that the respondent, imported CPVC Resin (Grades J-700 and Z-500) covered under Bill of Entry No. 8166456 dated 06.04.2022, which was filed through their Customs Broker M/s O.K. Cargo Craft Pvt. Ltd. at Custom House, Mundra. The respondent classified the goods under Tariff Item 39049010 of the Customs Tariff Act, 1975 and paid Basic Customs Duty at 7.5% by claiming benefit of Serial No. 267 of Notification No. 50/2017-Cus dated 30.06.2017.

2.1 During the course of audit conducted by the Customs Receipts Auditors for the period April 2022 to June 2022, it was observed that the respondent had wrongly availed the concessional rate of duty. At the relevant time, Serial No. 267 of Notification No. 50/2017 granted concessional duty only to "all goods other than polymers of vinyl chloride falling under CTH 3904. Since CPVC Resin is a polymer of vinyl chloride, the respondent was not eligible for the concession and the correct rate of Basic Customs Duty applicable was 10%. It was further noted that the notification was amended only later, vide Notification No. 26/2022-Cus dated 21.05.2022, extending the concessional rate to all goods under CTH 3904. However, as the impugned import took place prior to the amendment, the benefit was not available at the time of import.

2.2 On this basis, it was alleged that the respondent had wrongly claimed exemption and thereby short-paid duty of RS. 1,93,610/- on an assessable value of ₹59,66,383/-. It was further alleged that the respondent had wilfully mis-stated facts and deliberately claimed an ineligible exemption to evade payment of duty



2.3 Accordingly, a Show Cause Notice dated 04.01.2025 was issued proposing denial of exemption under Serial No. 267 of Notification No. 50/2017, recovery of the differential duty of ₹1,93,610/- under Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA, confiscation of the goods under Section 111(m), and imposition of penalty under Section 114A of the Act. Subsequently, vide corrigendum dated 18.02.2025, the adjudicating authority was changed from the Deputy Commissioner to the Additional Commissioner of Customs.

2.4 The respondent was granted opportunities of personal hearing on 04.08.2025, 02.09 2025 and 19.12.2025 However, the respondent neither appeared for personal hearing nor filed any written submissions. In view of this, the adjudicating authority proceeded to decide the case ex-parte, holding that sufficient opportunity had been given and that the principles of natural justice stood complied with. Reliance was placed on settled judicial precedents holding that an adjudicating authority is entitled to proceed ex-parte where the noticee does not avail the opportunity of being heard

2.5 The adjudicating authority first examined the description of the goods and found that the respondent had correctly declared the goods as CPVC Resin, which is indisputably a polymer of vinyl chloride classifiable under CTH 39049010. The authority then examined the scope of Serial No. 267 of Notification No. 50/2017-Cus as it stood prior to amendment and held that the concessional rate of duty was available only to goods other than polymers of vinyl chloride. Since CPVC Resin squarely fell within the excluded category, the benefit of concessional rate of 7.5% BCD was held to be not admissible and the goods were liable to duty at the standard rate of 10% BCD.

The adjudicating authority further examined the applicability of Section 15 of the Customs Act, 1962 relating to the determination of the relevant date for rate of duty and held that since the entry inward of the vessel took place on 08.04 2022, which was prior to the amendment of the notification, the amended benefit introduced in May 2022 could not be extended to the respondent. Accordingly, the claim of exemption was found to be legally unsustainable.



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2.7 On the issue of demand, it was held that by wrongly claiming the benefit of Serial No. 267, the respondent had short-levied and short-paid duty of ₹1,93,610. The adjudicating authority held that the respondent was under a statutory obligation under Sections 17 and 46(4) of the Customs Act, 1962 to correctly self-assess and truthfully declare all particulars in the Bill of Entry. By knowingly availing an ineligible exemption, the respondent had wilfully mis-stated facts and suppressed material information, thereby attracting the provisions of Section 28(4). Consequently, the differential duty was held to be recoverable under Section 28(4) along with interest under Section 28AA, which was held to be automatic and compensatory in nature.

2.8 With regard to penalty, the adjudicating authority examined Section 114A of the Customs Act, 1962 and held that since the short-levy of duty had occurred due to wilful mis-statement and suppression of facts, the respondent was liable to penalty equal to the duty amount. The authority further noted that the statutory benefit of reduced penalty would be available if the duty, interest and penalty were paid within the prescribed period.

2.9 On the issue of confiscation, it was held that by wrongly availing an ineligible exemption and mis-declaring a material particular in the Bill of Entry, the respondent had rendered the goods liable to confiscation under Section 111(m) of the Customs Act, 1962. However, since the goods had already been cleared and were not physically available, no redemption fine was imposed in lieu of confiscation.

2.10 Accordingly, the adjudicating authority ordered to confiscate the goods under Section 111 (m) of Customs Act, 1962. The adjudicating authority also noted that the goods had already been cleared and were not available physically for confiscation. Since the goods were not physically available for confiscation, the adjudicating authority did not impose any redemption fine in lieu of such confiscation under Section 125 (1) of the Customs Act, 1962.

3. The appellant department has contended that the adjudicating authority has erred in holding that redemption fine under Section 125 of the Customs Act, 1962 is not imposable merely on the ground that the goods were not physically available for confiscation. Being aggrieved by the non-imposition of redemption fine in lieu of confiscation in the impugned order on account of such non-availability, the appellant department has preferred the present



appeal, inter alia, contending as under:

- *"The adjudicating authority has erred in law by holding that redemption fine under Section 125 of the Customs Act, 1962 is not imposable merely because the goods are not physically available for confiscation. The authority failed to appreciate that the statutory trigger for imposition of redemption fine is the authorization of confiscation, and not the physical availability of goods. Once goods are held liable to confiscation under Section 111 or Section 113 of the Customs Act, the power to impose redemption fine automatically flows under Section 125 of the Act.*

- *The Hon'ble Madras High Court in M/s Visteon Automotive Systems India Pvt. Ltd., reported at 2018 (9) G.S.T.L. 142 (Mad.), has conclusively held that:*

Penalty under Section 112 and redemption fine under Section 125 operate in two distinct fields;

Redemption fine is imposed in lieu of confiscation of goods;

The opening words of Section 125, "Whenever confiscation of any goods is authorised by this Act", clearly establish that physical availability of goods is not necessary for imposition of redemption fine; and

Redemption fine is intended to avoid the consequences flowing from confiscation under Section 111 of the Act.

The adjudicating authority has failed to follow this binding judgment. rendering the impugned order legally unsustainable.

- *The Hon'ble Gujarat High Court in M/s Synergy Fertichem Ltd., reported at 2020 (33) G.S.T.L. 513 (Guj.), has reaffirmed the above legal position and expressly followed the judgment of the Hon'ble Madras High Court in Visteon Automotive Systems. The Hon'ble Court held that the prerequisite for offering redemption fine is the finding that the goods are liable to confiscation. The Court further clarified that non-availability of goods does not bar the imposition of redemption fine. The impugned order is in direct conflict with this authoritative pronouncement.*

- *The Hon'ble CESTAT, West Zonal Bench, Ahmedabad, in Van Oord India Pvt. Ltd. (Customs Appeal No. 10679/2024-DB, Order dated 13.11.2025), has categorically held that:*

Physical non-availability of goods does not affect confiscation or imposition of redemption fine;

The power to impose redemption fine springs from authorisation of confiscation under Section 111; and

Redemption fine is meant to avoid the consequences of confiscation and save the goods from such confiscation.

The adjudicating authority, being subordinate to the jurisdictional Tribunal, was bound to follow this settled position of law.

- *The appellant department further contended that the opening words of Section 125 of the Customs Act, 1962 clearly provide that "Whenever confiscation of any goods is authorised by this Act", the adjudicating authority may impose redemption fine. The statute does not prescribe physical availability of goods as a condition precedent. It is a settled legal principle that once the power of confiscation is traceable to Section 111 or Section 113 of the Act, the physical availability of goods becomes irrelevant for the purpose of imposing redemption fine. This principle applies equally to cases of improper import as well as attempted improper export.*
- *The appellant department further contended that in view of the settled legal position laid down by the Hon'ble Madras High Court, Hon'ble Gujarat High Court, and consistently followed by the Hon'ble CESTAT, the adjudicating authority has committed a clear error of law by not imposing redemption fine under Section 125 of the Customs Act, 1962 solely on the ground that the goods were not physically available.*
- *In view of the above facts and submissions, the impugned Order-in-Original passed by the Additional Commissioner of Customs, Custom House Mundra is not legal and proper and therefore, in the interest of justice, prayed to:*
 - i. *Set aside the impugned Order-in-Original to the extent it failed to impose redemption fine under Section 125 of the Customs Act, 1962.*
 - ii. *Refer the matter back to Adjudicating Authority to consider it as a fresh with regard that redemption fine is imposable irrespective of the physical availability of the goods."*

4. A letter F.No.: S/49-41/CA-2/CUS/MUN/March/2025-26 dated 12.03.2026 was send to the respondent for submitting their comment. Personal hearing in the matter were scheduled on 17.03.2026. However, no comments were received and no one appeared for personal hearing. Hence, the appeal is taken up for decision on the basis of documents available on record.

5. It is observed that the respondent, imported CPVC Resin (Grades J-700 and Z-500) vide Bill of Entry dated 06.04.2022 through Mundra Port and

classified the goods under CTH 39049010, availing concessional BCD @7.5% under Serial No. 267 of Notification No. 50/2017-Cus. Audit scrutiny revealed that at the relevant time, the said exemption excluded "polymers of vinyl chloride", and since CPVC Resin is admittedly such a polymer, the benefit was not admissible and the correct applicable rate was 10% BCD; the subsequent amendment extending benefit (vide Notification No. 26/2022-Cus dated 21.05.2022) was held inapplicable in terms of Section 15 of the Customs Act. This resulted in short-levy of duty amounting to ₹1,93,610/- on an assessable value of ₹59,66,383/-. Accordingly, a Show Cause Notice dated 04.01.2025 (corrigendum dated 18.02.2025) was issued proposing denial of exemption, recovery of differential duty under Section 28(4) along with interest under Section 28AA, confiscation under Section 111(m), and penalty under Section 114A of the Customs Act, 1962. Despite multiple opportunities, the respondent neither appeared nor filed submissions, and the case was decided ex parte. The adjudicating authority held that the respondent had correctly declared the goods but wrongly availed an ineligible exemption, amounting to wilful misstatement and suppression of facts under the self-assessment regime, thereby justifying invocation of the extended period. Accordingly, the differential duty was confirmed with interest, penalty equal to duty was imposed under Section 114A, and the goods were held liable for confiscation under Section 111(m); however, no redemption fine under Section 125 was imposed as the goods were not physically available.

5.1 It is observed that the present appeal has been preferred by the appellant department solely on the ground that the adjudicating authority failed to impose redemption fine under Section 125 of the Customs Act, 1962, merely on the basis that the goods were not physically available for confiscation. It is further observed that the impugned order does not contain any specific finding or reasoning for non-imposition of redemption fine. Accordingly, in my considered view, the impugned order, to that extent, is a non-speaking order insofar as the issue of non-imposition of redemption fine is concerned.

5.2 It is further observed that the appellant department has relied upon the following case laws

- (i) M/s Visteon Automotive Systems India Pvt. Ltd., reported at 2018 (9) G.S.T.L. 142 (Mad.)
- (ii) M/s Synergy Fertichem Ltd., reported at 2020 (33) G.S.T.L. 513 (Guj.)

(iii) Final Order No. 11039-11040/2025 DATED 13.11.2025 of Hon'ble CESTAT, West Zonal Bench, Ahmedabad, in the case of Van Oord India Pvt. Ltd. Versus Commissioner of Customs, Ahmedabad in Customs Appeal No. 10679/2024-DB.

wherein it has been held that physical availability of goods is not necessary for imposition of redemption fine.

5.3 It is further observed that the appellant department has also prayed to refer the matter back to Adjudicating Authority to consider it as a fresh with regard that redemption fine is imposable irrespective of the physical availability of the goods.

5.4 In view of the foregoing, it is observed that the adjudicating authority, while passing the impugned order, has not recorded any specific finding or provided cogent reasons for non-imposition of redemption fine under Section 125 of the Customs Act, 1962. It is further noted that the appellant department has relied upon various judicial pronouncements wherein it has been consistently held that physical availability of the goods is not a sine qua non for imposition of redemption fine, and that such fine can be imposed even where the goods are no longer available. In these circumstances, I find that the matter requires reconsideration by the adjudicating authority with due application of the legal position as well as the contentions advanced by the appellant department. Accordingly, I am inclined to remand the matter to the adjudicating authority for passing a fresh, reasoned and speaking order after duly examining the grounds of appeal and affording an opportunity of hearing in accordance with the principles of natural justice.

5.5 Thus, I am of the considered view that remitting of the matter to the lower authority has becomes *sine qua non* to meet the ends of justice. The adjudicating authority is required to examine all the contentions raised by the appellant department and record his finding and issue order accordingly. In this regard, I rely upon the 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)*, which have also relied upon the case of *Medico Labs - 2004(173) ELT 117 (Guj.)*, wherein it has been held that Commissioner (Appeals) continue to have power of remand even after the amendment of Section 35(A) of the Central Excise Act, 1944 by Finance Act, 2001 w.e.f. 11.05.2001.



(Handwritten signature)

6. In light of the aforesaid facts and circumstances, the appeal filed by the appellant department is allowed by way of remand. The matter is remitted to the adjudicating authority to pass a reasoned and speaking order, in accordance with the principles of natural justice and applicable legal provisions. It is clarified that no opinion has been expressed on the merits of the case or on the submissions made by the appellant department, and the same shall be examined independently by the adjudicating authority.


(AMIT GUPTA)

COMMISSIONER (APPEALS)
CUSTOMS, AHMEDABAD.

By Registered Post A.D.

F.Nos. S/49-41/CA-2/CUS/MUN/March/2025-26

Dated -30.03.2026

To,

(i) The Deputy Commissioner of Customs (Review),
Custom House, Mundra.

(ii) M/s Synergy Industries,
D-223, Sector-03, DSIIDC,
Bawana, New Delhi 110039



Copy to:

1. The Chief Commissioner of Customs Gujarat, Customs House, Ahmedabad.
2. The Principal Commissioner of Customs, Customs House, Mundra.
3. The Joint/ Addl Commissioner of Customs, Custom House, Mundra.
4. The Joint/ Addl Commissioner of Customs, Custom House, Mundra.. Pl find enclosed one above copy to serve the respondent in person.
5. Guard File.

