सीमाशुल्क(अपील) आयुक्तकाकार्यालय,
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- 20260271MN00006176BA

क	फ़ाइलसंख्या FILE NO.	S/49-312/CUS/MUM/2024-25
ख	अपीलआदेश संख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	MUN-CUSTM-000-APP-885-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	27.02.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	OIO No. MCH/446/DC/LD/Gr 3/2024-25 dtd. 27.09.2024
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	27.02.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. M/s. PCBL Chemical Ltd (formerly as Philips Carbon Black Ltd), Duncan House, 3rd Floor, 31, Netaji Subhas Road, Kolkata - 700 001, West Bengal

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.
	खित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज़ 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 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** (यथासंशोधित) में निर्धारित फीस जोअन्य रसीद,फीस,दण्ड,जब्तीऔर विविध मदों के शीर्षके अधीन आता है में रु. **200/-**(रूपए दो सौ मात्र)या रु.**1000/-**(रूपए एक हज़ार मात्र),जैसा भी मामला हो,से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.**6** की दोप्रतियां. यदि शुल्क,मांगा गया ब्याज,लगाया गया दंड की राशिऔर 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, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलियअधिकरण, 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 के10 % 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.

सीमा शुल्क आयुक्त (अपील), अहमदाबाद

ORDER - IN - APPEAL

M/s. PCBL Chemical Ltd (formerly as Philips Carbon Black Ltd), Duncan House, 3rd Floor, 31, Netaji Subhas Road, Kolkata - 700 001, West Bengal (herein after referred to as the "appellant") have filed the present appeal in terms of Section 128 of the Customs Act, 1962 challenging the challenging the Order-in-Original no. OIO No. MCH/446/DC/LD/Gr 3/2024-25 dtd. 27.09.2024 (hereinafter referred to as 'the impugned order') issued by the Assistant Commissioner, Customs, Group-2, Custom House, Mundra (hereinafter referred to as 'the adjudicating authority').

2. The facts of the case in brief are that the appellant had filed the Bills of Entry for the clearance of goods i.e. CARBON BLACK GRADE N660 under CTH CARBON BLACK GRADE N660 having assessable value of Rs. 1174560/- through CB M/s. Soham Logistics. An analysis of data (ANALYTICS REPORT - 29/2022-23) in respect of import under Chapter 28, with regard to payment of lower IGST @ 5% by declaring serial nos. 166, 167, 168, 169, 170, 171 and 172 of Schedule- I instead of the correct IGST rate @18% under Sr No.39 of Schedule-III of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 was carried out by the NCTC, Mumbai.

3. The said importer had filed the Bill of Entry No. 9485002 dated 09.01.2019 for home clearance of the goods viz. "CARBON BLACK GRADE N660" under CTH 28030010 of the first schedule of the Customs Tariff Act, 1975. The said Importer discharged the tax of IGST @ 5% in terms of Serial No. 166 of Schedule-I of IGST Notification 01/2017-IGST(Rate)

It appears that the importer has willfully mis-stated the facts & wrongly paid IGST on lower side by categorizing its goods under Serial No. 166 of Schedule-I of IGST Notification 01/2017-IGST(Rate) which prescribes IGST duty @5% whereas the goods attracts IGST @ 18% under Serial No. 39 of Schedule-III of Notification No. 01/2007 - Integrated Tax (Rate)

12 In the light of the documentary evidences, as brought out above and the legal position, it appears that a well thought out conspiracy was hatched by the importer to defraud the exchequer by adopting the modus operandi of mis-declaring the IGST Serial No. 166 of Schedule-I of IGST Notification 01/2017-IGST(Rate) of the goods imported.

13 Whereas, it is apparent that the importer/noticee was in complete knowledge of the correct nature of the goods nevertheless, the importer claimed undue notification benefit for the said goods in order to clear the goods by wrongly availed Customs duty on a lower side under Serial No. 166 of Schedule-I of IGST Notification 01/2017-IGST(Rate) which prescribes IGST @ 5%. With the introduction of self-assessment under Section 17, more faith is bestowed on the importer, as the practices of routine assessment, concurrent audit etc. have been dispensed with. As a part of self-assessment, the importer has been entrusted with the responsibility to correctly self-assess the duty. However, in the instance case, the importer intentionally abused this faith placed upon it by the law of the land. Therefore, it appears that the importer has wilfully violated the provisions of Section 17(1) of the Act in as much as importer has failed to correctly self-assessed the impugned goods and has also wilfully violated the provisions of Sub-section (4) and (4A) of Section 46 of the Act. Therefore, the goods having assessable value of Rs. 1174560/- as detailed in above table, appears to liable for confiscation under Section 111(m) of the Customs Act, 1962.

14. It appears that the importer wilfully claimed undue notifications benefit for the impugned goods resulting into short levy of duty. Further, it appears that in respect of the Bill of Entry as detailed in above table, such wrong claim of notifications benefit on the part of the importer has resulted into short levy of duty of Rs 165290/- (Rupees One Lakh Sixty Five Thousand Two Hundred Ninety Only) which is recoverable from the importer under the provisions of Section 28(4) of the Customs Act, 1962 along with interest as applicable under Section 28AA of the Act. For such act of omission and commission, the importer also appears to have rendered themselves liable to penalty under Section 114A of the Customs Act, 1962.

15. Therefore, M/s PHILLIPS CARBON BLACK LTD located at Duncan House, 3rd Floor, 31, Netaji Subhas Road, Kolkata-700 001 were called upon to show cause to the Asst. Commissioner of Customs, Group-2, Custom House, Mundra, having office at Room No. 11, Ground Floor, PUB Building, 5B, Mundra (Kutch) Gujarat 370 421, as to why:-

i. The goods having assessable value of Rs. 1174560/- covered under Bill of Entry No. 9485002 dated 09.01 2019 as detailed in above table, should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962,

ii. the Serial No. 166 of Schedule-I of IGST Notification 01/2017-IGST(Rate) on the goods should not be denied and the same should not be re-assessed at correct rate of IGST @18% under Sr No. 39 of Schedule III of IGST Notification No. 01/2017,

iii. The differential duty worked out to Rs. 165290/- (Rupees One Lakh Sixty Five Thousand Two Hundred Ninety Only) in respect of Bill of Entry No. 9485002 dated 09.01.2019 as detailed in above table, should not be recovered under Section 28 (4) of the Customs Act, 1962 along with applicable interest thereon as per Section 28AA of the Customs Act, 1962, as applicable.

iv Penalty should not be imposed upon them under Section 114A of the Customs Act, 1962.

Ther above Show Cause Notice was adjudicated by the adjudicating authority vide impugned order wherein he ordered as under :-

i. He ordered to confiscate the said imported goods covered under BE No. of 9485002. Dated 09.01.2019.having assessable value 11,74,560/- covered under Bills of Entry, supra, under Section 111(m) of the Customs Act, 1962, Since the goods are not available for confiscation, he refrained from imposing a redemption fine on the importer under section 125 of the Customs Act, 1962.

ii. He ordered to deny the benefit of Serial No. 166 of Schedule-1 of IGST Notification 01/2017-IGST(Rate) on the said imported goods and order to re-assessed them at correct rate of IGST @18% under Sr. No.39 of Schedule-III of IGST Levy Notification No. 01/2017-Integrated Tax (Rate);

iii. He ordered to demand and recover the differential duty worked out to 1,65,290/- (Rupees One Lakh Sixty Five Thousand Two Hundred Ninety Only) for Bills of Entry as detailed hereabove, under Section 28 (4) of the Customs Act, 1962 along with applicable interest thereon as per Section 28AA of the Customs Act, 1962, as applicable

iv. He imposed penalty of Rs. 1,65,290/- (Rupees One Lakh Sixty Five Thousand Two Hundred Ninety Only) under Section 114A of the Customs Act, 1962. However, he further ordered that in case the said importer pays the duty along with interest within 30 days of the communication of the order, the amount of penalty payable is 25% of Rs. 1,65,290/- as per provisions of Section 114A of the Customs Act, 1962.

SUBMISSIONS OF THE APPELLANT:

3. Being aggrieved with the impugned order, the appellant has filed the present appeal .

3.1 It was noticed that the appellant had filed two different appeals against the same impugned order. Accordingly the appellant was requested vide letter dtd. 08.09.2025 to clarify the same. As per E Mail dtd. 15.09.2025, the appellant has submitted that they have submitted only one appeal. Since one of the appeal filed earlier is already taken up for disposal the second appeal received for the same impugned order, is to be treated as infructuous being duplicate .

4. In view of the above , the present appeal filed by the appellant is dismissed being infructuous.

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

Date: 27.02.2026

F.No. S/49-312/CUS/ MUN /2024-25

By Speed Post/E-Mail.

To,
M/s. M/s. PCBL Chemical Ltd
(formerly as Philips Carbon Black Ltd),
Duncan House, 3rd Floor,
31, Netaji Subhas Road,
Kolkata - 700 001,
West Bengal.

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, Gr-II, Custom House, Mundra.
4. Guard File.