सीमाशुल्क(अपील) आयुक्तकाकार्यालय,

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

चौथी मंज़िल 4th Floor, हडकोभवनHUDCO Bhavan, ईश्वर भुवन रोड़ IshwarBhuvan Road,

नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009

दूरभाषक्रमांक Tel. No. 079-26589281

DIN - **20260271MN000000E229**

क	फ़ाइलसंख्या FILE NO.	S/49-231/CUS/AHD/2024-25
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	AHD-CUSTM-000-APP-689-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	26.02.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	27/REF/CPV-AC/SVPIA/2024-25 dated 22.09.2024
च	अपीलआदेशजारीकरनेकीदिनांक ORDER-IN-APPEAL ISSUED ON:	26.02.2026
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	Mr. Khan Naseer A. Zaheer Ahmed, R No. 23, 2nd Floor, Moti Masjid Building, N.U. Bhalinge Marg, Byculla, Mumbai

1.	**यहप्रतिउसव्यक्तिकेनिजीउपयोगकेलिएमुफ्तमेंदीजातीहैजिनकेनामयहजारीकियागयाहै.**
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	**सीमाशुल्कअधिनियम 1962 कीधारा 129 डीडी (1) (यथासंशोधित) केअधीननिम्नलिखितश्रेणियोंकेमामलोंकेसम्बन्धमेंकोईव्यक्तिइसआदेशसेअपनेकोआहतमहसूसकरताहोतोइसआदेशकीप्राप्तिकीतारीखसे 3 महीनेकेअंदरअपरसचिव/संयुक्तसचिव (आवेदनसंशोधन) ,वित्तमंत्रालय, (राजस्वविभाग) संसदमार्ग,नईदिल्लीकोपुनरीक्षणआवेदनप्रस्तुतकरसकतेहै.**

	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.
	निम्नलिखितसम्बन्धितआदेश/Order relating to :
(क)	बैगेज़केरूपमेंआयातितकोईमाल.
(a)	any goods imported on baggage.
(ख)	भारतमेंआयातकरनेहेतुकिसीवाहनमेंलादागयालेकिनभारतमेंउनकेगन्तव्यस्थानपरउतारेनगएमालयाउसगन्तव्य स्थानपरउतारेजानेकेलिएअपेक्षितमालउतारेनजानेपरयाउसगन्तव्यस्थानपरउतारेगएमालकीमात्रामेंअपेक्षितमालसे कमीहो.
(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)	सीमाशुल्कअधिनियम, 1962 केअध्यायX तथाउसकेअधीनबनाएगएनियमोंकेतहतशुल्कवापसीकीअदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षणआवेदनपत्रसंगतनियमावलीमेंविनिर्दिष्टप्रारूपमेंप्रस्तुतकरनाहोगाजिसकेअन्तर्गतउसकीजांचकीजाएगी औरउसकेसाथनिम्नलिखितकागजातसंलग्नहोनेचाहिए :
	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)	कोर्टफीएक्ट,1870केमदसं.6 अनुसूची 1 केअधीननिर्धारितकिएगएअनुसारइसआदेशकी 4 प्रतियां,जिसकीएकप्रतिमेंपचासपैसेकीन्यायालयशुल्कटिकटलगाहोनाचाहिए.
(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)	सम्बद्धदस्तावेज़ोंकेअलावासाथमूलआदेशकी 4 प्रतियां,यदिहो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षणकेलिएआवेदनकी 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षणआवेदनदायरकरनेकेलिएसीमाशुल्कअधिनियम, 1962 (यथासंशोधित) मेंनिर्धारितफीसजोअन्यरसीद,फीस,दण्ड,जब्तीऔरविविधमदोंकेशीर्षकेअधीनआताहैमेंरु. 200/- (रूपएदोसौमात्र)यारु.1000/-(रूपएएकहज़ारमात्र),जैसाभीमामलाहो,सेसम्बन्धितभुगतानकेप्रमाणिकचलानटी.आर.6 कीदोप्रतियां. यदिशुल्क,मांगागयाब्याज,लगायागयादंडकीराशिऔररूपएएकलाखयाउससेकमहोतोऐसेफीसकेरूपमेंरु.200/- औरयदिएकलाखसेअधिकहोतोफीसकेरूपमेंरु.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 केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बंन्धमेंयदिकोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसी 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, केंद्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण,पश्चिमीक्षेत्रीयपीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**

	दूसरीमंज़िल,बहुमालीभवन,निकटगिरधरनगरपुल,असारवा,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)केअधीनअपीलकेसाथनिम्नलिखितशुल्कसंलग्रहोनेचाहिए-	
	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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएयाउससेकमहोतोएकहज़ाररुपए.	
(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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएसेअधिकहोलेकिनरुपयेपचासलाखसेअधिकनहोतो;पांचहज़ाररुपए	
(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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपचासलाखरूपएसेअधिकहोतो;दसहज़ाररुपए.	
(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.	
6.	उक्तअधिनियमकीधारा 129 (ए) केअन्तर्गतअपीलप्राधिकरणकेसमक्षदायरप्रत्येकआवेदनपत्र- (क) रोकआदेशकेलिएयागलतियोंकोसुधारनेकेलिएयाकिसीअन्यप्रयोजनकेलिएकिएगएअपील : - अथवा (ख) अपीलयाआवेदनपत्रकाप्रत्यावर्तनकेलिएदायरआवेदनकेसाथरुपयेपाँचसौकाशुल्कभीसंलग्रहोनेचाहिए.	
	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.	

Mr. Khan Naseer A. Zaheer Ahmed, R No. 23, 2nd Floor, Moti Masjid Building, N.U. Bhalinge Marg, Byculla, Mumbai (hereinafter referred to as "the appellant") has filed the present appeal in terms of Section 128 of the Customs Act, 1962 against Order in Original No. 27/REF/CPV-AC/SVPIA/2024-25 dated 22.09.2024 (hereinafter referred to as "the impugned Order") passed by the Assistant Commissioner of Customs, SVPI Airport, Ahmedabad, (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, facts of the case are that On the basis of specific information received from Directorate General of Revenue Intelligence the appellant was kept under surveillance and was intercepted by the officers of Customs, Air Intelligence Unit (hereinafter referred to as "AIU") on arrival at SVP International Airport, Ahmedabad from Dubai by Emirates Flight No. EK538 on 26.08.2018 while clearing through Green Channel Gate. The applicant as directed removed metal objects from his body such as wallet, Mobile and passed through the Door Frame Metal Detector (DFMD) Machine and while passing through DFMD, Machine a loud beep sound was heard. On being asked, the appellant denied carrying any Metallic substance. The applicant once again asked to pass through the DFMD Machine and a loud beep sound was heard again. The applicant after repeated denial confessed that he was carrying gold inside his underwear The applicant was wearing three underwear from which he removed five packets wrapped with black adhesive tape and confessed that these are gold bars Details of which is as given below:

Table 1

Description of seized gold	Qty.	Weight in Grams : all 24 kt
16 Bars and 03 small Bars	19	1869.560 Grams
Total Market Value		Rs 57,71,332/-
Total Tariff Value		Rs 51,30,933/-

2.1 The original adjudicating authority viz, Joint Commissioner of Customs, Ahmedabad vide Order-in-Original No. 45/JC/SM/O&A/2019-20 dated 31.01.2020 ordered for the absolute confiscation of 16 bars and 3 small bars weighing 1869.560 grams made of 24kt, valued at Rs 51,30,933/- (TV) and Rs 57,71,332/- (M.V.) under Section 111(d), 111(i), 111(l) & 111(m) of the Customs Act, 1962 and a penalty of Rs. 5,00,000/-

under Section 112(a) & (b) of the Customs Act, 1962 was imposed on the appellant.

2.2 Aggrieved by the said order, the appellant preferred an appeal before the appellate authority viz. Commissioner of Customs (Appeals), Ahmedabad who vide Order-in-Appeal No. AHD-CUSTM-000-APP-137-24-25 dated 02.07 2024 issued through F. No S/49-35/CUS/AHD/2022-21 set aside the order of absolute confiscation of 16 bars and 3 small bars weighing 1869 500 grams made of 24kt, valued at Rs. 51,30.933/ (TV) and Rs 57,71,332) (MV) on redemption fine of Rs 12,00,000/ Further, penalty of Rs 5,00,000/ imposed by the original adjudicating authority was upheld.

2.3 The above gold weighing 1869.500 grams were sent to the India Government Mint, Mumbai on 24.01.2022 and hence it was not possible to release the impugned gold to the appellant. Therefore, in terms of Instruction No. 22/2022-Customs dated 06.09.2022 the appellant was sanctioned refund of Rs 45,00,989/- vide the impugned order.

3. Being aggrieved with the impugned order, the appellant has filed the present appeal and mainly contended that;

- The Appellate Authority, Commissioner of Customs (Appeal) vide its order modified the order of the adjudication authority and allowed redemption of gold weighing 1869.560 grams valued at Rs.51,30,933/-for payment of fine of Rs. 12,00,000 and penalty of Rs.5,00,000/-. The said order was accepted by the Competent Authority. Since the case reached the finality, the petitioner was entitled to get the gold weighing 1869.560 grams released to him for on payment of the said fine and penalty.
- However, it was learnt that the gold had been already disposed of in terms of section 110 read with section 150 of Customs Act, 1962 and the Department was not in a position to execute the order to release the gold. It is submitted that the appellant was not issued any Notice u/s 150 of the Act by the authority concerned before disposal of the gold. In this connection, reference is invited to Board's circular F.No.711/4/2006-Cus (AS) New Delhi, February 14, 2006 wherein the Board has stressed upon the requirement of issuing Notice to the owner of goods under the provision of the Customs Act, 1962 before the disposal of goods which have been confiscated but in respect of which all appeal/legal remedies have not been exhausted by the owner of the goods. This instruction was issued by the Board when a similar instance was brought to the notice of the Board where seized goods were disposed of without issuing notice to the owner of the goods which resulted in a loss to the exchequer because of failure to comply with the requirements of Section 150 of the Customs

Act, 1962. In the present case, the authority concerned failed to follow the instructions issued by the Board with regard to issuance of notice to Appellant before the disposal of the gold which resulted in undue financial loss to him.

- Since, Appellant was not duly issued/served any notice before the disposal of the gold and since he was not aware of anything about the disposal of the gold, while filing the Appeal Application before the Appellate Authority, it was prayed for redemption of the gold on payment of reasonable fine and penalty. Considering the merits of the case, the Appellate authority was pleased to allow redemption of the gold on payment of fine and penalty as stated above.
- In this case, the Customs authority concerned being fully aware by reason of the legal remedy available to Appellant, should not have sold the gold before he exhausted all the legal remedies available to him. Thus, he was put into an undue financial loss and deprivation of his property in violation of Article 300A. As per the instructions issued by the Board, confiscated goods (repeat confiscated goods) in respect of which all appeal/legal remedies have not been exhausted by the owner of the goods could be sold only after giving notice to the owner of the goods. In the present case, disposal of the gold without giving any notice to Appellant is contrary to the Board's circular dated 14-2-2006 which is binding on the authorities concerned. No Notice of sale was ever issued to him.
- Appellant intended to get back only the gold. He cannot be made to suffer any loss because of the wrong committed by the Department. As per the order of the Appellate Authority, Appellant is rightly eligible for either the same quantity of gold i.e. 1869.560 grams of gold returned/given to him and in the absence of the gold available with the Department he is eligible for refund of present market price of 1869.560 grams of gold. The appellant relied upon the following decisions in support of his claim:
  (i) Leyla Mohmoodi V Additional Commissioner of Customs 2023 13 Centax 291 (Bom.)
  (ii) Union of india V. Shambhunath Karmakar 1986 (26) E.L.T. 719 (Cal.)
  (iii) State of Gujarat -vs- M.M. HaziHasan, reported in AIR 1967 SC 1885
  (iv) Ashupatinath Dhandhania - 2014 (305) ELT 392 (Cal.)
  (v) Bhogilal Mehta vs. The Union of India and ors. 2004 (164) ELT 239 (Cal.)
  (vi) Kailash Ribbon Factory Ltd.- 2002 (143) ELT 60 (Del.)
  (vii) Northern Plastics Ltd. - 1999 (113) E.L.T. 3 (S.C.)

(viii) ZhinetBanu Nazir Dadany - 2019 (367) ELT 385(Del.)

- Without taking into consideration the submissions made by the appellant for claiming refund the adjudicating authority decided the case vide the impugned order dated 23.09.2024 sanctioned only an amount of Rs.45,00,989/-to the appellant.
- The Order of the adjudicating authority, dated 23.09.2024 is not an order on merits. Therefore not sustainable. That on the point of warehousing charges being deducted the appellant submits that warehousing charges deducted is illegal as the goods were seized by the customs and confiscated by Adjudicating authority which means that the gold is property of Govt. of India as per Section 126 of The Customs Act, 1962. The Gold was released by the Appellate authority and the gold was disposed off much before the Appeal Order was passed and therefore, the Appellant is not liable to pay any warehousing charges. Further on the point of warehousing charges being deducted the appellant submits that the Rule (1) of Regulation of The Handling of Cargo in Customs Area 2009 Regulations clearly state that the Customs cargo provider shall not charge any rent or demurrage on the goods seized or detained or confiscated by Superintendent of Customs or Appraiser or Inspector of Customs or Preventive officer or examining officer. The Appellant relies upon the judgement of The Hon'ble High Court of Madras in case of Royal Impex Versus Commissioner of Customs, Chennai-II where it was also held that Customs cargo provider not to charge any rent or demurrage on the goods seized or detained or confiscated by Superintendent of Customs or Appraiser or Inspector of Customs or Preventive officer or examining officer in view of Rule 6(1)(1) of Handling of Cargo in Customs Areas Regulations, 2009 Accordingly demurrage charges to be waived.

4. Shri Avinash Vagarya, Advocate, appeared for personal hearing on 21.01.2026, in virtual mode, on behalf of the appellant. He reiterated the submissions made in the appeal memorandum. He requested to submit additional submissions. In the additional submissions the appellant relied upon the decision in the case of GOR SHARIAN V/S COMMISSIONER OF CUSTOMS reported in (2025) 31 Centax 132 (Del.) and the decision of Hon'ble Tribunal, Ahmedabad, in the case of PRADIPBHAI SEVANTILAL SHAH decided vide FINAL ORDER NO. 10841/2025 dated 10.10.2025.

5. I have gone through the facts of the case available on record, grounds of appeal and submission made by the appellant at the time of personal hearing. It is observed that the issues to be decided in present appeal is whether the impugned order passed by the adjudicating authority sanctioning refund of Rs 45,00,989/-, in the facts and circumstances of the case, is legal and proper or otherwise.

5.1 It is observed that On the basis of specific information received from Directorate General of Revenue Intelligence the appellant was kept under surveillance and was intercepted by the officers of Customs, Air Intelligence Unit (hereinafter referred to as "AIU") on arrival at SVP International Airport, Ahmedabad from Dubai by Emirates Flight No. EK538 on 26.08.2018 while clearing through Green Channel Gate. The applicant as directed removed metal objects from his body such as wallet, Mobile and passed through the Door Frame Metal Detector (DFMD) Machine and while passing through DFMD, Machine a loud beep sound was heard. On being asked, the appellant denied carrying any Metallic substance. The applicant once again asked to pass through the DFMD Machine and a loud beep sound was heard again. The applicant after repeated denial confessed that he was carrying gold inside his underwear The applicant was wearing three underwear from which he removed five packets wrapped with black adhesive tape and confessed that these are gold bars. The original adjudicating authority viz, Joint Commissioner of Customs, Ahmedabad vide Order-in-Original No. 45/JC/SM/O&A/2019-20 dated 31.01.2020 ordered for the absolute confiscation of 16 bars and 3 small bars weighing 1869.560 grams made of 24kt, valued at Rs 51,30,933/- (TV) and Rs 57,71,332/- (M.V.) under Section 111(d), 111(i), 111(l) & 111(m) of the Customs Act, 1962 and a penalty of Rs. 5,00,000/- under Section 112(a) & (b) of the Customs Act, 1962 was imposed on the appellant. Aggrieved by the said order, the appellant preferred an appeal before the appellate authority viz. Commissioner of Customs (Appeals), Ahmedabad who vide Order-in-Appeal No. AHD-CUSTM-000-APP-137-24-25 dated 02.07 2024 issued through F. No S/49-35/CUS/AHD/2022-21 set aside the order of absolute confiscation of 16 bars and 3 small bars weighing 1869 500 grams made of 24kt, valued at Rs. 51,30.933/ (TV) and Rs 57,71,332) (MV) on redemption fine of Rs 12,00,000/ Further, penalty of Rs 5,00,000/ imposed by the original adjudicating authority was upheld.

5.2 It is observed that since the seized gold weighing 1869.560 grams were sent to the India Government Mint, Mumbai on 24.01.2022 and hence it was not possible to release the impugned gold to the appellant. Therefore, in terms of Instruction No. 22/2022-Customs dated 06.09.2022, the appellant was sanctioned refund of Rs. 45,00,989/- vide the impugned order. I have gone through the impugned order and observe that the adjudicating authority has only recorded the calculation of the amount refunded. Further, I also observe that no personal hearing was granted before issuance of the impugned order. I am of the considered view that a reasonable opportunity of being heard is required to be provided. The appellant has also submitted that they had not been provided with an opportunity of hearing before passing of the impugned order. Therefore, requirement of natural justice was not satisfied. Thus, the impugned order has been issued in violation of the principles of natural justice. Since no personal hearing was given to the appellant, there is no finding of the adjudicating authority on the contentions raised by the appellant as well as the case laws relied upon by him. Hence, all the contentions are raised by the appellant in the appeal memorandum have been made for the first time before me and the adjudicating authority has no opportunity to record his findings on the same. Therefore, I find that remitting of the case for passing speaking orders after providing the appellant with an opportunity for personal hearing becomes *sine qua non* to meet the ends of justice. Accordingly, the case is required to be remanded back, in terms of sub-section of (3) of Section 128A of the Customs Act, 1962, for passing speaking order by the adjudicating authority 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 Bombay Hon'ble 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)] holding 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.

7. In view of the foregoing, the appeal is allowed by way of remand to the adjudicating authority for passing a reasoned and speaking order, after affording the appellant an adequate opportunity of personal hearing. The adjudicating authority is directed to examine all relevant facts, documents, and submissions placed on record during the appeal proceedings. Based on such examination, fresh orders shall be issued expeditiously, strictly in accordance with the principles of natural justice and the applicable legal provisions. It is clarified that, while passing this order, no findings or views have been expressed on the merits of the case or on the submissions made by the appellant. These shall be independently examined and considered by the adjudicating authority in accordance with law.

8. In view of above, the appeal filed by the appellant is allowed by way of remand.

सत्यापित/ATTESTED
अधीक्षक/SUPERINTENDENT
सीमा शुल्क (अपील), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD.

(AMIT GUPTA)
COMMISSIONER (APPEALS)
CUSTOMS, AHMEDABAD.

By Registered Post A.D.

F.No. S/49-231/CUS/AHD/2024-25 5946 Dated -26.02.2026

To,

(i) Mr. Khan Naseer A. Zaheer Ahmed,
R No. 23, 2nd Floor, Moti Masjid Building,
N.U. Bhalinge Marg, Byculla, Mumbai,

(ii) ADVANI, SACHWANI & HEERA
ADVOCATES HIGH COURT, Nulwala Building, Ground Floor, 41,
Mint Road, Opp. G.P.O. Fort, Mumbai-400 001

Copy to:

1. The Chief Commissioner of Customs Gujarat, Customs House, Ahmedabad.
2. The Principal Commissioner of Customs, Customs, Ahmedabad.
3. The Deputy/Assistant Commissioner of Customs, SVPIA, Ahmedabad.
4. Guard File.