



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

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

चौथी मंजिल 4th Floor, हड्को भवन HUDCO Bhawan, ईश्वर भुवन रोड Ishwar Bhuvan Road
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DIN - 20250671MN000011951B

क	फ़ाइल संख्या FILE NO.	S/49-169/CUS/JMN/2023-24
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	JMN-CUSTM-000-APP-026-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
	दिनांक DATE	17.06.2025
ड	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Order – In – Original No. 85/AC/LRM/GPPL/REF/GPPL/23-24, dated 16.03.2023
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	17.06.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Sunflare Impex Pvt Ltd, Plot No. 21, Sunset Co. Op. Society, Opp. Democratic High School, Thaltej, Ahmedabad - 380054.

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.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज के रूप में आयातित कोई माल.
(a)	any goods exported
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गत्तव्य स्थान पर उतारे न गए माल या उस गत्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गत्तव्य 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 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रूपए दो सौ मात्र) या रु. 1000/- (रूपए एक 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 :	
	<p>सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</p> <p>दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</p>	<p>Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</p> <p>2nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</p>
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 हजार रुपए.	
(ख)	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;	
(ग)	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 हजार रुपए	
(घ)	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 ;	
(ङ)	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 हजार रुपए.	
(क)	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 है, या दंड के 10% अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा।	
(द)	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.	
	<p>Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-</p> <p>(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or</p> <p>(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.</p>	

ORDER-IN-APPEAL

The present Appeal has been filed by M/s. Sunflare Impex Pvt Ltd, Plot No. 21, Sunset Co. Op. Society, Opp. Democratic High School, Thaltej, Ahmedabad - 380054 (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original No. 85/AC/LRM/GPPL/REF/GPPL/23-24, dated 16.03.2023 (hereinafter referred to as 'the impugned order') passed by the Assistant Commissioner, Custom House, Pipavav (hereinafter referred to as the 'adjudicating authority').

2. Facts of the case, in brief, are that the Appellant had filed a refund Claim application dated 20.09.2023 and 05.10.2023 for the interest paid amounting to Rs. 64,034/- in respect of the Bill of Entry No. 5457279 dated 11.04.2023. The aforementioned refund application was returned to the Appellant by the refund sanctioning authority as the said refund application was not in proper format as prescribed under Section 27 of the Customs Act, 1962 and for want of certain documents which were necessary to determine the eligibility of the refund amount to the Appellant. Further, vide letter dated 10.02.2024 the Appellant re-submitted their refund claim in respect of Bill of entry No. 5457279 dated 11.04.2023 along with the relevant documents and further submitted that they had paid customs duty amounting to ₹14,83,968/- via RTGS/NEFT on 12.04.2023 under Challan No. 2043625405, after facing repeated rejections (more than four times) while attempting to register on the ICEGATE portal. The State Bank of India confirmed through a letter dated 21.04.2023 that the said amount was credited to the Customs account on 12.04.2023, and no refund has been received by them to date. Based on this payment, the Customs department manually cleared the cargo, referencing the successful duty payment reflected in ICEGATE Challan No. 2043625405 under the beneficiary name "ICEGATE NEW." However, due to a technical glitch in the ICEGATE portal, interest was erroneously calculated daily from the Bill of Entry date, i.e., 11.04.2023. As a result, they were compelled to repay the customs duty on 27.07.2023, amounting to ₹15,48,002/-, which included an interest component of Rs. 64,034/-, even though the original payment was successfully credited to the Customs account. The additional interest incurred due to no fault at their end but solely due to ICEGATE's technical issue. They communicated this concern to ICEGATE via emails sent on 25.07.2023 and 08.08.2023, but has not received any satisfactory response or refund of Rs. 64,034/- paid as interest under compulsion.



2.1 The Adjudicating authority after considering the submissions made by the Appellant and relevant documents rejected the refund claim of the Appellant mainly on the grounds as under:

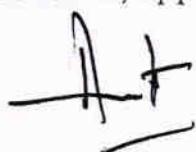
- It is not justifiable whether the delay is attributable indeed to the glitches in the ICEGATE system or attributable to the delay/laxity on the part of the claimant
- The onus to prove that refund is due is on the claimant, therefore unless refund application complete in all respect is submitted, the onus placed on the claimant cannot be considered discharged.
- The claimant has not produced any evidence to the effect that incidence of claimed amount has not been passed on and that theirs is not a case of unjust enrichment.

Being aggrieved with the impugned order, the Appellant has filed the present appeal and mainly contended that they paid ₹14,83,968/- as customs duty for Bill of Entry No. 5457279 dated 11.04.2023, via RTGS/NEFT on 12.04.2023, as ICEGATE login credentials were not available at that time. Despite multiple attempts, ICEGATE registration was repeatedly rejected due to the same error, and the portal typically takes 7-10 days for processing after document submission. Following the payment, the Customs officer requested a certified bank letter confirming that the duty amount had been credited to the beneficiary account and not returned to them, which was duly submitted along with the bank statement and other supporting documents, including ICEGATE Challan No. 2043625405.

3.1 They further submitted that although several customs duty payments were successfully made using the same RTGS/NEFT method after 12.04.2023, ICEGATE continued to levy interest on Bill of Entry No. 5457279 dated 11.04.2023. They eventually received ICEGATE login credentials on 20.07.2023. At that time, the Pipavav Customs officer held up the Bill of Entry and compelled them to make another payment of ₹15,48,002/- on 27.07.2023, which included ₹64,034/- as interest. This additional interest arose solely due to a technical glitch in the ICEGATE/Customs portal and not due to any fault at their end. Accordingly, they submitted a request for interest waiver/refund via email to the ICEGATE helpdesk on 29.07.2023 and 08.08.2023, and also approached the Pipavav Customs House with all supporting documents.

PERSONAL HEARING:

4. Personal hearing was held on 10.06.2025 wherein Shri Rakesh Jakasania, Director of M/s. Sunflare Impex Pvt Ltd, appeared. He reiterated the submissions



made in the Appeal memorandum.

DISCUSSION AND FINDINGS:

5. I have carefully examined the case records, the impugned order passed by the Assistant Commissioner, Custom House, Pipavav, as well as the grounds of appeal and submissions made by the Appellant.

5.1 It is observed that the primary issue that arises for determination in the present appeal is whether the Appellant is entitled to a refund of Rs. 64,034/- paid as interest in respect of Bill of Entry No. 5457279 dated 11.04.2023, having regard to the facts and circumstances of the case.

5.2 In this context, it is pertinent to note that the Adjudicating Authority, at paragraph 8 of the impugned order, has recorded the following observations:

"the claimant had filed Bill of Entry No. 5457279 dated 11.04.2023 for clearance of goods viz. "PVC Mass Resin B- 57" imported from Taiwan. On perusal of the subject Bill of Entry in ICES, I observe that the superintendent (OOC) has remarked in BE in ICES (EDI module) that "duty debited and paid. OOC given" on 12.04.2023. They made a payment of Rs. 15,48,002/- (Rs. 14,83,968/- as duty + Rs. 64,034/- as interest) vide challan no. 204625405 dated 27.07.2023. Bill of entry is marked out of charge on 27.07.2023 in ICES. On perusal of Bank Certificate dated 21.04.2023 and e-pay Order No. CKW6359455 submitted by the claimant I find that they deposited duty payment amounting to Rs. 14,83,968/- through RTGS on 12.04.2023 vide challan no. 2043625405 (e-pay Order No. CKW6359455)."



5.3 Further, at paragraph 8.1 of the impugned order, the Adjudicating Authority has further observed as under:

"I observe that ECL does not show the credit of deposit towards duty amounting to Rs 14,83,968/- on 12.04.2023 in the ECL. On the contrary, it appears that they paid Rs. 15,48,002/- (Rs. 14,83,968/- as duty + Rs. 64,034/- as interest) vide challan no. 204625405 dated 27.07.2023. Further, it is not discernible whether was indeed credited to the ECL on 12.04.2023 whether Rs 14,83,968/- deposited towards customs duty was indeed credited in the ECL and was not re-credited in the Bank account of the claimant."

In order to further verify the veracity of their claim, I observe that they have submitted Bank Account Statement only for two dates viz. 12.04.2023 and 27.07.2023. I find that they made deposit towards duty payment amounting to Rs 14,83,968/- on 12.04.2023. However, it is not apparent from the perusal of said submitted bank statement whether they received Rs.14,83,968/- which were deposited and were not re-credited in the Bank Statements since there is no entry dated 12.04.2023 in the ECL.”

5.4 It is observed that the findings recorded by the Adjudicating Authority at paragraph 8.1 of the impugned order are not legally sustainable. The Adjudicating Authority has failed to appreciate that the Appellant was unable to effect payment through the Electronic Cash Ledger (ECL) due to a technical malfunction on the ICEGATE portal. Consequently, the Appellant discharged the Customs Duty liability through RTGS/NEFT on 12.04.2023, vide Challan No. 2043625405. In light of this payment, the Out of Charge (OOC) clearance in respect of Bill of Entry No. 5457279 dated 11.04.2023 was granted by the Superintendent (OOC).

5.5 Furthermore, the Adjudicating Authority did not take into account the remarks recorded by the Superintendent (OOC) in the ICES (EDI module) concerning the said Bill of Entry, wherein it is specifically noted that “duty debited and paid. OOC given on 12.04.2023.” This observation clearly corroborates the Appellant’s contention that the duty payment had been duly made in time and acknowledged by the proper officer.

5.6 It is also relevant to note that the Appellant had submitted a letter dated 21.04.2023 issued by the Deputy Manager, State Bank of India, which certifies, *inter alia*, that “an amount of ₹14,83,968/- towards Customs Duty has been paid in respect of B/E No. 5457279 dated 11.04.2023 from Account No. 34858063111 maintained in the name of M/s Sunflare Impex Private Limited at the C.G. Road branch on 12.04.2023 to Account No. 3243094837 (E-CUSTOMS POOLING A/C), and as per their records, the said amount has been credited vide transaction reference number 007000BEINPAV141220230602CKW6359455.” Despite the significance of this document, no findings have been recorded by the Adjudicating Authority in relation to the same, thereby rendering the order incomplete and non-speaking to that extent.



5.7 I have also examined the relevant ECL summary produced by the Adjudicating Authority at paragraph 8.1 of the impugned order. The said summary reflects that an amount of Rs. 14,83,968/- was merged into the Appellant's Electronic Cash Ledger on 15.06.2023 vide Challan No. 1000000000. The description and type of transaction therein suggest that this entry pertains to a system-generated merger rather than a user-initiated ledger top-up, which is typically undertaken to maintain sufficient balance in the ECL. This further supports the Appellant's case that the said amount corresponds to the duty payment made on 12.04.2023 through RTGS/NEFT, and was subsequently credited to the ECL through backend adjustment.

5.8 In view of the above, it is evident that the Adjudicating Authority has erred in disregarding material evidence on record and has not provided cogent reasons for denying the refund of interest amounting to Rs. 64,034/-. The failure to consider the Bank's certification, the remarks of the proper officer in ICES, and the nature of ECL entry, collectively vitiates the findings in the impugned order.

5.9 Furthermore, the Adjudicating Authority, at paragraph 9.4 of the impugned order, observed that the Appellant had not produced evidence to demonstrate compliance with the procedure outlined in paragraphs 2(a), 2(b), 2(c), and 2(d) of the ICEGATE Advisory dated 27.07.2023.

5.10 I have carefully examined the said ICEGATE Advisory titled "Advisory for Operationalization of the Customs (Waiver of Interest) Third Order, 2023 dated April 17, 2023 and the Consequential Regularization of Electronic Bills of Entry in Case of Manual Out of Charge (OOC) Given in the Wake of Glitches in the Implementation of ECL Facility Since April 01, 2023." For clarity, the relevant portions of the Advisory are reproduced hereinabove.: 

Subject: Advisory for operationalisation of the Customs (Waiver of Interest) Third Order, 2023 dated April 17, 2023 and the consequential regularisation of electronic Bills of Entry in case of manual Out of Charge (OOC) given in the wake of glitches in the implementation of ECL facility since April 01, 2023.

It has been noticed that due to glitches in the functioning of Electronic Cash Ledger (ECL) facility, as a trade facilitation measure, manual



Out of Charge was given by the field formations to the cargo requiring urgent clearance. Since ECL facility has stabilized and the duty paid by the trade is either getting integrated or in case of failure, available for reinitiation of payment in the ECL.

2. In order to operationalise the Customs (Waiver of Interest) Third Order, 2023 dated April 17, 2023 and to regularise such Bills of Entry in the System for which manual OOC was given, the Board i.e. CBIC has approved the following procedure:

(a) Users need to select the unpaid challans (against those Bills of Entry, where the duty payment could not be integrated in the Customs system) and pay duty (including interest) within three days of issue of this Advisory.

(b) Wherever the users are unable to view the 'Unpaid Challans', the screenshots of the same along with the date may be brought to the notice of DG Systems, who would take steps to get the challans displayed to the User in his login under 'Unpaid Challans'.

(c) After integration of the duty payment in the Customs System, the said Bill(s) of Entry shall be regularised by the respective Customs formations by marking 'Out of Charge' on the System.

(d) After payment of duty (within 3 days from the 'Date of Removal of System Inability'), integration of the duty in the Customs System and getting the Bill(s) of Entry Out-of Charged, User can apply for refund of interest amount charged and paid, at the respective Customs formations.

(e) For the purpose of point (d) above, the 'Date of Removal of System Inability' would be taken as under:

(i) For the ICEGATE registered users whose wallets containing the released blocked funds were made accessible as on the date of this Advisory, 'Date of Removal of the System Inability' would be deemed as the date of issue of this Advisory;



For example, if the date of issue of this advisory is, say, July 27, 2023, then the user would have to pay duty along with interest by July 30, 2023. Failure to do so would make him ineligible for interest waiver by way of subsequent refund of the same in terms of the Customs (Waiver of Interest) Third Order, 2023 dated April 17, 2023.

(ii) For other ICEGATE registered users, if any, the 'Date of Removal of the System Inability' would be the date on which the wallet containing the released blocked funds would be made available. Such users would be communicated through e-mail by ICEGATE HelpDesk about the removal of such System Inability.

For example, if the date on which the wallets containing the released blocked funds were made accessible is say August 01, 2023, then the user would have to pay duty along with interest by August 04, 2023. Failure to do so would make him ineligible for interest waiver and subsequent refund of the same in terms of the Customs (Waiver of Interest) Third Order, 2023 dated April 17, 2023.

(iii) For the IECs which are not yet registered at ICEGATE, the 'Date of Removal of the System Inability' would be the date on which such IECs get registered on ICEGATE and receive the communication from ICEGATE HelpDesk on the registered e-mail Id of the IEC user containing the credentials for logging into the ICEGATE portal.

5.11 Upon perusal of the records and the Advisory, I find that the Appellant had, in fact, complied with the prescribed procedure. Specifically, the Appellant made payment of Customs Duty, including interest, against the unpaid challan linked to the relevant Bill of Entry (wherein duty integration had initially failed) on 27.07.2023, i.e., the date on which the system glitch was officially acknowledged as resolved. Following such payment, the Bill of Entry was regularized by way of electronic 'Out of Charge' being recorded in the system. It is evident that the Appellant's case squarely falls within clause 2(e)(i) of the Advisory, which stipulates that for ICEGATE-registered users whose wallets containing blocked funds were made accessible as on the date of the Advisory (i.e., 27.07.2023), the 'Date of Removal of System Inability' shall be construed as the same date. Accordingly, duty was required to be paid within three days thereafter to be eligible for a refund of interest under the Customs (Waiver of

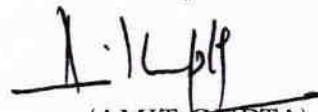
Interest) Third Order, 2023 dated 17.04.2023. The Appellant complied with this directive in both letter and spirit.

5.12 Therefore, the finding of the Adjudicating Authority that the Appellant failed to adhere to the procedural requirements under paragraphs 2(a) to 2(d) of the Advisory is factually incorrect and legally unsustainable. The evidence on record clearly demonstrates compliance, and the denial of interest refund on such a ground is unjustified.

5.13 In view of the foregoing findings, I find that the Appellant is duly entitled to a refund of Rs. 64034/- paid as interest due to technical glitch on the ICEGATE portal, subject to the condition of establishing the absence of unjust enrichment in accordance with Section 27 of the Customs Act, 1962.

6 In light of the above, the refund sanctioning authority is directed to sanction the refund of Rs. 64,034/- to the Appellant, in accordance with the provisions of Section 27 of the Customs Act, 1962.




(AMIT GUPTA)

Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-169/CUS/JMN/2023-24

Date: 17.06.2025

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By Registered post A.D/E-Mail

To,

M/s. M/s. Sunflare Impex Pvt Ltd,
Plot No. 21, Sunset Co. Op. Society, Opp. Democratic High School,
Thaltej, Ahmedabad – 380054

Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Commissioner of Customs (Preventive), Jamnagar.
3. The Additional Commissioner of Customs, Custom (Preventive), Jamnagar.
4. Guard File.

सत्यापित्त/ATTESTED

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