



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

**OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,**  
चौथी मंज़िल 4th Floor, हड्डो भवन HUDCO Bhawan, ईश्वर भुवन रोड Ishwar Bhuvan Road  
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009  
दूरभाष क्रमांक Tel. No. 079-26589281

DIN – 20250771MN000000AA4

क	फ़ाइल संख्या FILE NO.	S/49-423/CUS/AHD/23-24
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)	AHD-CUSTM-000-APP-136-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	10.07.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Bill of Entry No. 8547171, dated 31.10.2023
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	10.07.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s Intermediates & Chemicals Plot No. 16, Hitendra Nagar Sahakari Audyogik Vasahat Ltd, N H 8, Sardarnagar Ahmedabad- 382340

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 (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)	वैगेज 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 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 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्की 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 :				
	<table border="0"> <tr> <td style="vertical-align: top;">सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</td><td style="vertical-align: top;"><b>Customs, Excise &amp; Service Tax Appellate Tribunal, West Zonal Bench</b></td></tr> <tr> <td style="vertical-align: top;">दूसरी मंडिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</td><td style="vertical-align: top;">2<sup>nd</sup> Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</td></tr> </table>	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	<b>Customs, Excise &amp; Service Tax Appellate Tribunal, West Zonal Bench</b>	दूसरी मंडिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 <sup>nd</sup> Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	<b>Customs, Excise &amp; Service Tax Appellate Tribunal, West Zonal Bench</b>				
दूसरी मंडिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 <sup>nd</sup> Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016				
5.	<p>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-</p> <p>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 -</p> <p>(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.</p> <p>(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;</p> <p>(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 हजार रुपए</p> <p>(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 ;</p> <p>(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 हजार रुपए.</p> <p>(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</p> <p>(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 ।</p> <p>(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.</p>				
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**

Appeal has been filed by M/s. Intermediates and Chemicals Plot No.16, Hitendra Nagar Sahakari Audoyogik Vasahat Ltd, N.H.8, Sardanagar, Ahmedabad, (hereinafter referred to as 'the Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the assessment of Bill of Entry No. 8547171, dated 31.10.2023 (hereinafter referred to as 'the impugned order') passed by the Assessing Officer, i.e., the Assistant Commissioner, Customs, ICD – Khodiyar, Gandhinagar (hereinafter referred to as the 'adjudicating authority').

2. Facts of the case, in brief, as per appeal memorandum, are that the Appellant had imported the goods viz. 41.200 MT of "Ammonium Thiocyanate", under CTH 28429090, (hereinafter referred to as "import goods"), vide Bill of Entry No. 8547171, dated 31.10.2023 from M/s. Jiangsus Liaoyuan Environmental Protection Technology Co. Ltd., China, with underlying Import Invoice and Packing List No. IC230925, dated 25.09.2023 and Certificate of Origin No. 0123111302006891 (Sr. No. CCPIT30201210266094).

2.1 On passing assessment order, after assessment of the aforesaid Bill of Entry (hereinafter referred to as 'the impugned order'), import goods were cleared on payment of total duty of Customs amounting to Rs. 8,22,021/-, which was paid vide E-Receipt of Challan No. 2046447181, dated 31.10.2023 and import goods were cleared, thereupon.

2.2 Upon clearance of the goods, the Appellant learnt that the benefit of concessional rate of duty was admissible on the import and clearance of import goods. The said concessional rate was as per the Notification No. 50/2018-Customs, dated 30.06.2018. The said Notification provides for concessional rate of duty. The applicable Sr. No. in respect of import goods is A244 of the Table given under the said Notification. As per Column (4) against the said Sr. No. A244, the extent of tariff concession (as a percentage) of applied rate of duty is 45%. Thus, the applicable effective rate comes to 55% of applied rate of duty. The applied rate of duty is 7.5%. Thus, the applicable effective rate comes to 4.125%.

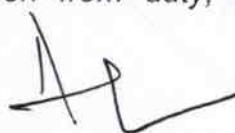
2.3 The Appellant had paid duty at the rate of 7.5%, which is without availing duty of exemption, available by way of the aforesaid concessional rate of duty i.e. 4.125%. Thus, the Appellant had paid duty in excess of what was required to be paid. The Appellant submitted that it is well within their legitimate and legal right to claim and avail benefit of the aforesaid Notification, by way of claiming refund of duty paid, in excess, as a result of non-availment of benefit of the aforesaid Notification, as the assessment has already been done and the delivery of import goods has been taken after the stage of "out of charge" by the department.

3. Being aggrieved with the assessment of the impugned Bill of Entry, the Appellant have filed the present appeal, wherein they have submitted the grounds, which are under:-

- The assessment order of the aforesaid Bill of Entry No. 8547171, dated 31.10.2023, passed by assessing authority is bad in law, not sustainable and contrary to facts & law and the same requires to be set aside; that the impugned order is not tenable under relied upon provisions of the Act;
- The impugned order is not well reasoned order as it was incumbent on the part of the Assessing Officer to take into account aforesaid Notification even though the same was not claimed by the Appellant. When there is a Notification, which prescribes an effective rate of duty, the Assessing Officer ought to have applied the same without asking for it by the importer. Even if the importer out of sight wants to pay the duty on his own volition, the department cannot accept such payments since the collection will be without the authority of law. The Appellant, in this regard, placed reliance on the order of Tribunal, in the case of Bennet Coleman & Co. Ltd. vs. Commissioner of Customs, Bangalore, as reported in [2008 (232) E.L.T. 367 (Tr1 - Bang J.)] Relevant Paras of this order are reproduced as under:

*5.5 It is true that the appellant had not claimed the benefit of the relevant notification in the Bill of Entry. When there is a Notification, which prescribes an effective rate of duty, the assessing officer ought to have applied the same without asking for it by the importer. In a case like this, even if the importer wants to pay the duty on his own volition, the department cannot accept such payments since the collection will be without the authority of law. Apparently, the assessment in this case has resulted in a windfall gain to the department and it cannot be allowed to retain such unlawful gains at the cost of the importer as observed by the Hon'ble High Court of Delhi in the case of Indo Rama Syntheics (India) Ltd. v. UOI 2002 (143) E.L.T. 288 (Del).*

7. We have gone through the records of the case carefully. The appellants imported Newsprint and filed the Bills of Entry. The assessment is carried out by the assessing officer. When the goods are subjected to Customs Duty, is the responsibility of the assessing officer to correctly assess the goods to duty. The importer, in the Bill of Entry, furnishes the description of the goods. He also submits documents like invoice, packing list, technical literature, bill of lading, etc. so that correct assessment is carried out. Generally, assessment involves classification of the goods, valuation and applying the correct rate of duty taking into account the exemption notifications. The import of the goods with regard to the Import-Export Policy is also to be examined. The word 'assessment' includes all the above. As regards the rate of duty, the Tariff Schedule, against the description of the goods mentions the rate of duty. However, in certain cases, the goods are unconditionally exempted by virtue of certain exemption notifications. In other cases, the exemption from duty, either partial or complete, is




dependent on certain conditions. For example, in certain cases, the importer is expected to furnish certificates from competent authorities. It should be borne in mind that assessment to Customs Duty is a highly technical job and only an officer, who is fully acquainted with the legal provisions and procedures, can competently complete the assessment without loss of revenue or depriving the importer of any benefit intended by an exemption notification.

7.1 In this case, it is not in dispute that the impugned goods are unconditionally exempt from the Additional Duty (Imports) by virtue of Notification No. 20/2008 dated 1-3-2008. The appellants have stated that they had banked upon the expertise of the Custom House Agent and also the assessing officers. Consequent to the assessment, they paid duty to the tune of Rs. 21,61,129/- This is a huge sum. The Notification is incorrect. Is it not incumbent on the part of the assessing officer to take into account the said notification? Obviously, in the present case, there is negligence on the part of the assessing officer. We cannot say that the assessing officer applied his mind to the facts and consciously took a decision to levy Additional Duty. This is a case of sheer omission on the part of the assessing officer.

- Benefit of Exemption Notification is a substantive right, to be extended even, if not claimed;
- That even if the Appellant have not claimed the benefit of the aforesaid Notification before Assessing Officer, there is no bar in claiming before appellate authority. Accordingly, they have rightly claimed the benefit of the aforesaid Notification before appellate authority as Bill of Entry itself is an assessment order. In this context, they strongly relied upon the decision in the case of Sri Vasavi Gold & Bullion Pvt. Ltd. vs. Commissioner of Customs, Chennai as reported in [2016 (343) E.L.T. 429 (Tri.. Chennai)];
- In view of the foregoing submissions, the impugned order is not sustainable and is required to be set aside forthwith and substantive benefit is required to be extended to the Appellant.

#### PERSONAL HEARING:

4. Personal hearing in the matter was held on 01.07.2025, following the principles of natural justice. Shri K. J. Kinariwala, Consultant appeared for the hearing on behalf of the Appellant and re-iterated the submission made at the time of filing the appeal.

#### DISCUSSION AND FINDINGS:

5. I have carefully gone through the case records, the defense put forth by the Appellant in their appeal memorandum and the relevant legal provisions and precedents.

Ongoing through the material on record, I find that following issues required to be decided in the present appeal which are as follows:

- i. Whether the delay in filing the appeal should be condoned;
- ii. Whether the benefit of Notification No. 50/2018-Customs, dated June 30, 2018, can be claimed by the Appellant even if it was not claimed at the time of original assessment.

5.1 The Appellant has sought condonation of a delay of 26 days beyond the maximum permissible period of 60 days. The reason cited is that the dealing employee of the Appellant looking after the import related work was on leave, there was resultant delay in the scrutiny of assessment of the Bill of Entry post-import. Section 128 of the Customs Act, 1962, provides for a period of sixty days for filing an appeal, with a further grace period of thirty days if sufficient cause is shown for the delay. In this case, the appeal was filed with a delay of 26 days beyond the initial sixty-day period, but within the extended thirty-day period. The Appellant has attributed the delay to leave of the dealing employee of the Appellant. While parties are expected to exercise due diligence, minor delays attributable to administrative oversights, especially when the Appellant acts promptly upon discovering the issue, are generally condoned by appellate authorities to ensure that justice is not denied on mere technicalities. Considering the explanation provided, which indicates no deliberate inaction or gross negligence, I find that the Appellant has shown "sufficient cause" for the delay. Therefore, the miscellaneous application for condonation of delay is allowed in the interest of natural justice.



The Appellant's core argument is that the benefit of an exemption Notification is a substantive right that can be claimed even belatedly. The Bill of Entry itself, after assessment, is considered an assessment order. The Appellant has correctly relied on the judgment in the case of Sri Vasavi Gold & Bullion Pvt. Ltd. vs. Commissioner of Customs, Chennai reported at [2016 (343) E.L.T. 429 (Tri. - Chennai)]. This ruling supports the principle that the benefit of an exemption Notification, being a substantive right, is not lost merely because it was not claimed at the initial assessment stage. The importer can claim it at a later stage, including during appeal. This aligns with the broader legal principle that a taxpayer should not be deprived of a legitimate benefit due to procedural oversight, especially if the underlying facts for availing the benefit are present and proven.

6.1 When a Bill of Entry is assessed, either manually or through self-assessment, it becomes a final assessment order. However, this finality pertains to the assessment as it stood at that moment, based on the information provided and considered. It does not necessarily mean that any benefit not claimed at that precise moment is forever foreclosed, especially if the non-claim was due to oversight and not misrepresentation or fraud. The argument is further bolstered by the fact that the

Appellant is in possession of a Certificate of Origin No. 0123111302006891. This document is critical because Notification No. 50/2018-Customs often relates to preferential tariff agreements, where a Certificate of Origin from the exporting country is the primary evidence of eligibility for a lower Customs Duty under such an agreement. The existence of this Certificate at the time of import, even if its benefits were not claimed, points to a clear entitlement to the concessional rate.

6.2 Indian Customs law, particularly after the introduction of self-assessment under Section 17 of the Customs Act, 1962, places greater responsibility on the importer for correct classification and duty payment. However, it also provides avenues for correction. If a duty is paid in excess due to oversight, the mechanism for refund exists. To deny a legitimate benefit that an importer was otherwise entitled to, merely due to procedural omission, would lead to unjust enrichment of the revenue department. The Indian legal system generally disfavors unjust enrichment. The principle is that duties must be collected "by the authority of law," as enshrined in Article 265 of the Constitution of India. If a lower rate of duty was legally applicable by virtue of an existing Notification, then collecting duty at a higher rate, even if paid by the importer due to oversight, arguably lacks the "authority of law" for the excess amount.

6.3 The adjudicating authority initially assessed the Bill of Entry at the full rate of 7.5%. This implies that either:

- The Appellant did not explicitly claim the benefit of Notification No. 50/2018-Customs at the time of assessment.
- The Assessing Officer did not suo motu apply the benefit.



By challenging this assessment through appeal, the Appellant is essentially arguing that the initial assessment was incorrect or incomplete due to the non-application of an admissible exemption.

6.4 Given the availability of a specific exemption notification (Notification No. 50/2018-Customs) for the imported goods ("Ammonium Thiocyanate") from a specific origin (China), and the Appellant's possession of a valid Certificate of Origin, the claim for the concessional rate is strong. The legal precedent cited strongly supports the idea that such a substantive right can be claimed belatedly. Therefore, the benefit of the Notification should be considered for retrospective application, necessitating a re-assessment.

6.5 Notification No. 50/2018-Customs is a comprehensive Notification that consolidates various exemptions, including those granted under Free Trade Agreements (FTAs) or Preferential Trade Agreements (PTAs). For goods to qualify for Preferential Tariff Treatment under such agreements, a valid Certificate of Origin (COO) issued by the

competent authority of the exporting country in the prescribed format is a mandatory prerequisite. The COO serves as documentary evidence that the goods originate from a particular country and meet the Rules of Origin criteria specified in the respective Trade Agreement. The Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020), provides the legal framework for the administration of rules of origin for imported goods under Trade Agreements. Rule 4 of CAROTAR, 2020, specifies the information to be submitted by an importer for claiming Preferential Tariff benefit, including a Certificate of Origin. Rule 5 outlines the due diligence required from the importer.

6.6 In the present case, the Appellant has submitted a Certificate of Origin. The validity and authenticity of this COO, and whether it meets all the requirements of the relevant Trade Agreement and CAROTAR, 2020, need to be examined by the adjudicating authority. If the COO is found to be in order and the goods meet the origin criteria, then it would serve as valid eligibility proof for the concessional rate of duty. Therefore, the Certificate of Origin is crucial for determining the eligibility for the concessional rate of duty. Its validity and compliance with relevant rules need to be ascertained by the adjudicating authority during the de novo proceedings.

6.7 Given the clear legal position regarding the importance of verifying the Certificate of Origin for Preferential Tariff Benefits, a remand of the matter to the adjudicating authority is appropriate. This will allow the adjudicating authority to specifically examine the validity and authenticity of the Certificate of Origin as per the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020), and other relevant provisions and Re-assess the Bill of Entry by applying the correct concessional rate of duty under Notification No. 50/2018-Customs, dated 30.06.2018, if the conditions, including those related to the COO, are met.

6.8 This approach ensures that all factual and legal aspects are thoroughly re-examined at the original adjudication level, leading to a comprehensive and legally sound decision. Therefore, the matter warrants a remand to the adjudicating authority for re-assessment and consequential relief. The appeal is hereby ALLOWED BY WAY OF REMAND.

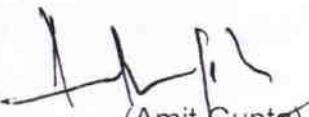
7. In exercise of the powers conferred under Section 128A of the Customs Act, 1962, I pass the following order:

- i. The appeal filed by the Appellant is hereby ALLOWED BY WAY OF REMAND;
- ii. The impugned assessment of Bill of Entry No. 8547171, dated 31.10.2023 is hereby set aside for the purpose of de novo assessment;
- iii. The matter is remanded back to the adjudicating authority (Assistant Commissioner of Customs, ICD - Khodiyar) for de novo adjudication;

iv. The adjudicating authority is directed to:

- Re-assess the Bill of Entry No. 8547171, dated 31.10.2023 by verifying and applying the benefit of Notification No. 50/2018-Customs, dated 30.06.2018, at Sr. No. A244, if found unconditionally applicable to "Ammonium Thiocyanate" under CTH 28429090;
- Specifically examine the validity and authenticity of the Certificate of Origin (COO) submitted by the Appellant, as per the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020), and other relevant provisions, for extending the concessional rate of duty;
- Issue a detailed and reasoned "speaking order" for the re-assessment and refund decision.

8. Accordingly, the appeal filed by the Appellant is allowed by way of remand to the adjudicating authority.

  
 (Amit Gupta)  
 Commissioner (Appeals),  
 Customs, Ahmedabad

F. No. S/49-423/CUS/AHD/23-24

Date: 10.07.2025

2373  
 By Registered post A.D/E-Mail

To,

M/s. Intermediates and Chemicals,  
 Plot No. 16,  
 Hitendra Nagar Sahakari Audyogik Vasahat Ltd.,  
 N.H.8, Sardarnagar,  
 Ahmedabad - 382340.

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 सीमा न्युक्ट (अपील), 317 महाराष्ट्र,  
 CUSTOMS (APPEALS), AHMEDABAD.



Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Principal Commissioner of Customs, Ahmedabad.
3. The Assistant / Deputy Commissioner of Customs, ICD – Khodiyar, Gandhinagar
4. Guard File.