



प्रधानआयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद
सीमाशुल्कभवन, आलइंडीयारेडीऑकेबाजुमे, नवरंगपुरा, अहमदाबाद 380009

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निबन्धितपावतीडाकद्वारा / By SPEED POST A.D.

फा. सं./F. No.: VIII/10-07/Commr./O&A/2015

DIN-20240571MN000000F394

आदेशकीतारीख/Date of Order : 06.05.2024

जारीकरनेकीतारीख/Date of Issue : 10.05.2024

द्वारापारित :-

Passed by :-

शिव कुमार शर्मा, प्रधान आयुक्त

Shiv Kumar Sharma, Principal Commissioner

मूलआदेशसंख्या :

Order-In-Original No: AHM-CUSTM-000-PR.COMMR-15-2024-25 dated 10.05.2024 in the case of M/s. Surya Exim Ltd., 3040, Jash Textile & Yarn Market, Ring Road, Surat.

1. जिसव्यक्ति(यों) कोयहप्रतिभेजीजातीहै, उसेव्यक्तिगतप्रयोगकेलिएनिःशुल्कप्रदानकीजातीहै।

1. This copy is granted free of charge for private use of the person(s) to whom it is sent.

2. इस आदेशसे असंतुष्ट कोईभी व्यक्ति इस आदेशकी प्राप्तिसे तीनमाहके भीतरसीमाशुल्क, उत्पादशुल्क एवं सेवाकर अपीलीय न्यायाधिकरण, अहमदाबाद पीठको इस आदेशके विरुद्ध अपील कर सकताहै। अपील सहायकरजिस्ट्रार, सीमाशुल्क, उत्पादशुल्क एवं सेवाकर अपीलीय न्यायाधिकरण, दुसरीमंज़िल, बहुमालीभवन गिरिधरनगर पुलके बाजुमे, गिरिधरनगर, असारवा, अहमदाबाद-380 004 को सम्बोधित होनी चाहिए।

2. Any person deeming himself aggrieved by this Order may appeal against this Order to the Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench within three months from the date of its communication. The appeal must be addressed to the Assistant Registrar, Customs, Excise and Service Tax Appellate Tribunal, 2nd

3. उक्त अपील प्रारूपसं. सी.ए.3 में दाखिल की जानी चाहिए। उसपर सीमाशुल्क (अपील) नियमावली, 1982 के नियम 3 के उपनियम (2) में विनिर्दिष्ट व्यक्तियों द्वारा हस्ताक्षर किए जाएंगे। उक्त अपीलको चार प्रतियोंमें दाखिल किया जाए तथा जिस आदेशके विरुद्ध अपीलकी गई हो, उसकीभी उतनीही प्रतियाँ संलग्न कीजाएँ (उनमेंसे कमसे कम एक प्रति प्रमाणित होनी चाहिए)। अपीलसे सम्बंधित सभी दस्तावेज भी चार प्रतियोंमें अग्रेषित किए जाने चाहिए।
3. The Appeal should be filed in Form No. C.A.3. It shall be signed by the persons specified in sub-rule (2) of Rule 3 of the Customs (Appeals) Rules, 1982. It shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents of the appeal should be forwarded in quadruplicate.
4. अपील जिसमें तथ्योंका विवरण एवं अपीलके आधार शामिल हैं, चार प्रतियोंमें दाखिलकी जाएगी तथा उसके साथ जिस आदेशके विरुद्ध अपील की गई हो, उसकीभी उतनीही प्रतियाँ संलग्न की जाएंगी (उनमेंसे कमसे कम एक प्रमाणित प्रति होगी)।
4. The Appeal including the statement of facts and the grounds of appeal shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy.)
5. अपीलका प्रपत्र अंग्रेजी अथवा हिन्दीमें होगा एवं इसे संक्षिप्त एवं किसी तर्क अथवा विवरणके बिना अपीलके कारणोंके स्पष्टशीर्षकिं अंतर्गत तैयार करना चाहिए एवं ऐसे कारणोंको क्रमानुसार क्रमांकित करना चाहिए।
5. The form of appeal shall be in English or Hindi and should be set forth concisely and under distinct heads of the grounds of appeals without any argument or narrative and such grounds should be numbered consecutively.
6. केंद्रिय सीमाशुल्क अधिनियम, 1962 की धारा 129 ऐ के उपबन्धोंके अंतर्गत निर्धारित फीस जिस स्थान पर पीठ स्थित है, वहाँ के किसीभी राष्ट्रीयकृत बैंककी शाखासे न्यायाधिकरणकी पीठके सहायक रजिस्ट्रारके नाम पर रेखांकित माँग ड्राफ्ट के जरिए अदा की जाएगी तथा यह माँग ड्राफ्ट अपीलके प्रपत्रके साथ संलग्न किया जाएगा।
6. The prescribed fee under the provisions of Section 129A of the Customs Act, 1962 shall be paid through a crossed demand draft, in favour of the Assistant Registrar of the Bench of the Tribunal, of a branch of any Nationalized Bank located at the place where the Bench is situated and the demand draft shall be attached to the form of appeal.
7. इस आदेशके विरुद्ध सीमाशुल्क, उत्पादशुल्क एवं सेवाकर अपीलीय-न्यायाधिकरणमें शुल्क के 7.5% जहाँ शुल्क अथवा शुल्क एवं जुरमानाका विवाद है अथवा जुरमाना जहाँ शीर्फ जुरमानाके बारेमें विवाद है उसका भुक्तान करके अपील कीजा शकती है।
7. An appeal against this order shall lie before the Tribunal on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute”.
8. न्यायालयशुल्क अधिनियम, 1870 के अंतर्गत निर्धारित किए अनुसार संलग्न कि एगए आदेश की प्रतिपर उपयुक्त न्यायालयशुल्क टिकट लगा होना चाहिए।
8. The copy of this order attached therein should bear an appropriate court fee stamp as prescribed under the Court Fees Act, 1870.

Subject: Show Cause Notice No. F.No. VIII/10-42/Commr./O&A/2022-23 dated 25.05.2023 issued by the Commissioner of Customs, Ahmedabad to M/s. Surya Exim Ltd., 3040, Jash Textile & Yarn Market, Ring Road, Surat

Brief facts of the case:

Briefly stated the facts of the refund claim are that M/s. Surya Exim Ltd., 3040, Jash Textile & Yarn Market, Ring Road, Surat, (hereinafter being referred as the "importer") vide their application dated 22.02.2014 (received in this office on 27.02.2014/18.03.2014) applied for 34 Refund claims totally amounting to Rs. 69,59,662/- (excluding SAD) (details as per Annexure-A) towards differential Customs Duty paid under protest in respect of Nylon 6 Mono Filament Yarn imported vide 34 Bills of Entry (details as per Annexure-A) attached to this show cause notice.

2. On scrutiny of the Refund claim filed by the importer, it is seen that the appellant had filed 34 Bills of Entry for clearance of Nylon 6 Mono Filament Yarn under CTH No. 54023990 and declared the value in range of USD 4.64 to USD 5.40 per kg., which was found to be low and was accordingly rejected under Rule 12 of the Customs Valuation Rules, 2007 and was re-determined under Rule 4 of the Customs Valuation (Determination of value of imported Goods) Rules, 2007 (Identical goods) w.r.t. Bill of Entry No. No,3627381 dated 27.05.2011 by flexibly interpreting as provided under Note to Rule 9 in Interpretative Notes Rule 13 of Customs Valuation (Determination of value of Imported Goods) Rules, 2007 and accordingly enhanced to US\$ 6.05 PKG inasmuch as the importer has failed to come up with documentary evidence to the extent that the value declared by them is correct and in a similar issue wherein a case was booked by the DRI against them they have not only accepted undervaluation of the goods but have paid up voluntarily the differential duty amount. The declared value was accordingly enhanced to US\$ 6.05 PKG and 34 Bills of Entry were provisionally assessed pending Test Report. The Importer paid the duty on the enhanced value 'under protest'. On receipt of the Test Report the 34 Bills of Entry were finally assessed vide OIO No. 11/13-14 dated 06.09.2013, wherein the adjudicating authority rejected the declared value and re-determined the same as US\$ 6.05 PKG.

3. Being aggrieved by the OIO No. 11/13-14 dated 06.09.2013 the importer filed an appeal before the Commissioner (Appeals), Customs, Ahmedabad, on the grounds as mentioned in para - 4 of the OIA No. 78-80/2014/Cus/Commr.(A)/AHD dated 03.02.2014.

4. The Commissioner (Appeals), Customs, Ahmedabad, vide OIA No.78-80/Cus/Commr.(A)/AHD dated 03.02.2014 has set-a-side the impugned Order No . 11/13-14 dated 06.09.2013 mainly on the ground as enumerated in para 9.4 and 10.1 of the OIA and accordingly allowed the aforesaid appeals, with consequential relief. Accordingly, the importer has filed refund claim in respect of 34 Bills of Entry (Details as per Annexure-A).

5. The importer has filed a Refund claim for Rs. 69,59,662/- (excluding SAD) towards differential Customs Duty paid under protest in respect of Nylon 6 Mono Filament Yarn imported vide 34 Bills of Entry (Details as per Annexure-A) under Section 27 of the Customs Act, 1962, based on the Order in Appeal No. 78-80/2014/Cus /Commr.(A) /AHD dated 03.02.2014 passed by the Commissioner (Appeals), in the importer's favour as can be seen from para 10.1, 10.2 & 11 of the OIA, which reads as under:

"10.1 I find that there is no evidence....making the process based on weak footing.

10.1 In view of the above discussion.....as specified in the said Alert circular is not legally sustainable.

11. In view of the above discussion, I find that there are no concrete documentary evidences adduced by the adjudicating authority, in this case for rejection of transaction value and to prove the under-valuation of the goods imported by the appellant herein, I find no justification for upholding the impugned orders and the same are accordingly set aside and as a result all the 3 appeals filed by appellant are allowed with consequential relief".

6. The department has contested the Order in Appeal No. 78-80 /2014/Cus/Commr.(A)/AHD dated 03.02.2014 passed by the Commissioner (Appeals), Customs Ahmedabad, by filing an appeal before the CESTAT, Ahmedabad on 08.05.2014. However, there is no evidence of any stay granted by CESTAT in the matter. Therefore, the refund claim was processed.

7. The importer has filed the claim of refund within the prescribed time as provided under Section 27 of the Customs Act, 1962, with the jurisdictional customs officer.

8. In their declaration they have claimed that the excess duty claimed as refund has not been passed on to any other person by the importer/buyer.

Further, in their self declaration they have stated that they have already claimed SAD refund against all the 34 Bills of entry. Hence now they have not claimed the SAD amount.

9. They have also submitted copy of sales invoices in support of their claims and certificate's issued by the Chartered Accountant along with copy of Balance Sheet for the relevant year and respective Ledger wherein it is shown as "Customs duty Receivable". The claims are examined in view of the conditions as stipulated under proviso to Section 27 of the Customs Act, 1962.

10. It is evident from Chartered Accountants Certificate's and documents attached with refund claim's that the goods imported under the respective Bills of Entry was sold and that the amount of excess duty paid (under protest) on the said goods has not been passed on to customers/buyers.

11. Further, they have also submitted self-declaration declaring that the excess duty claimed as refund has not been passed on to any other person by them and the additional customs duty leviable under Section 3(5) of the Customs Tariff Act of which exemption is claimed by way of refund under

Notification No. 102/2007-Cus, has not been included in this application. Thus, the importer has fulfilled the condition/ requirement as envisaged under sub section (1A) of Section 27 of the Customs Act, 1962.

The Balance Sheet of the importer for the relevant year and respective Ledger submitted by them were perused and found that the above said amount of refund claim is shown as "CUSTOMS DUTY RECEIVABLE UNDER PROTEST (ICD VALVADA)".

12. In view of the foregoing paras, the grant of refund will not enrich them unjustly. Therefore, the refund of excess duty is admissible. Accordingly, the refund claim was sanction vide 34 OIO's (Details as per Annexure -A to Show Cause Notice).

13. However, Order in Appeal No. 78 to 80/2013/Cus/Commr (A)/AHD dated 03.02.2014, passed by Commissioner of Customs (Appeals), Ahmedabad, has been examined by the Committee of Commissioner of Customs, Ahmedabad and Commissioner of Central Excise, Ahmedabad-II constituted under Section 129 A (2) of the Customs Act, 1962 read with Notification No. 40/2005-Cus (NT) dated 13.05.2005 and with Officer Order No. 82/2014 dated 21.04.2014, issued vide F.No. C-50/03/2012-Ad.II. The Committee has called for and examined the records of the proceeding, in which the Commissioner (Appeals), Customs, Ahmedabad has passed the said Order-In-Appeals. In exercise of power vested under Section 129 A(2) of the Customs Act, 1962, the Committee is of the view that the Order In Appeal as mentioned herein under and hence an appeal is required to be filed against the said Order- In- Appeal before the Hon'ble CESTAT, Ahmedabad.

14. The appellate Authority has found that the Value Declared by the Importer has been denied and re-determined by the Adjudicating authority solely on the basis of said alert circular. Here, the appellate authority failed to appreciate the chronology of the case i.e. rise of doubt, denial of value declared and re-determination of value of imported goods by the adjudicating authority.

15. In the present case, it was clearly mentioned vide Para 11 to 14 of the OIO No. 11/13-14 dated 06.09.2013 that the Importer has imported same item adopting same modus operandi. The case was booked by DRI revealing modus operandi of the Importer. The Alert Circular issued by the DRI contents the name of importers who were held for under-valuation of the Imported goods i.e. "Nylon Filament Yarn". Actually, the Importer has imported goods from Korea/China (revealed from Bill of Lading) but produced invoices of M/s. Shreeji Global Pte. Ltd., Singapore. The value of goods mentioned in the invoice produces is much less than the original invoices issued by the original supplier.

16. The adjudicating Authority has called for original invoices which were mentioned in Bill of Lading for testimony of the actual value of the goods. However, the importer failed to produce the same. In terms of the provisions of Rule 11 of the Customs Valuation (Determination of value of Imported Goods) Rules, 2007 read with Section 46(4) of the Customs Act,

1962 ("the Act"), the importer was required to furnish a declaration disclosing full and accurate details relating to the value of imported goods alongwith other documents and information including the correct invoice. In light of Alert Circular and revealed modus operandi, there were ample reasons to believe that the transaction value disclosed by the importer was not correct.

17. To ascertain the correct value, original supplier's invoices are very much required and the importer failed to submit the same as required under Rule 11 of the Customs Valuation (Determination of value of Imported Goods) Rules, 2007. This activity of the importer reinforced the suspicion and reasonable grounds were created to doubt the accuracy of the value of the goods. As the value of the Goods cannot be determined under the provisions of Rule 3(1) which lead the adjudicating to reject the transaction value in terms of Rule 12 of the Customs Valuation (Determination of value of Imported Goods) Rules, 2007.

18. It is further, to mention that DRI has booked case against the importer for undervaluation of identical goods imported by them. In that case also, the importer has submitted invoices of M/s. Shreeji Global Pte. Ltd. instead of the original supplier. The importer has accepted the charges in the said case and applied for Settlement before the Settlement Commission and paid differential duty voluntarily. I present case also same modus operandi has been adopted for under-valuation of the goods imported.

19. The adjudicating Authority has found that (Para 23 of the OIO No.11/13-14 dated 6.9.2013) the importer has declared the value of goods @ US\$ 6.05 for the goods imported by them in May 2011. The goods involved in present case were imported after May 2012. As per DRI'S investigation it was clear that price of the goods i.e. 'Nylon Filament Yarn' has shown upward trend during April-2010 to May-2012. Thus, the adjudicating authority has concluded that in May-2012, price of the goods in question must not be less than US\$ 6.05. Thus, the adjudicating Authority has compared the price/ value of the identical goods as necessary under Rule 4(1) to 4(3) read with Rule 2(d) and note to Rule 9 of the Customs Valuation (Determination of value of Imported Goods) Rules, 2007. Thus he re-determined the value of goods sequentially through Rule 4 to 9 of the Customs Valuation (Determination of value of Imported Goods) Rules, 2007.

20. The appellate Authority has found that "In the case of P V Ukkru International Trade - 2009 (235) ELT 229(Ker), the Hon'ble High Court has made it unambiguously clear that once there is mis-declaration by the importer about the product imported, the department gets right to question the correctness of valuation of goods by the assessee. However, in such cases, the onus is on the department to prove with sufficient evidence relating to comparable goods imported in comparable quantity from the same country of origin and at comparable time that there actually has a mis-declaration." Here in present case department has reasons to believe that the importer has mis-declared the value of goods as they have already admitted the under-valuation in case of identical goods imported by them before DRI Further, the modus operandi adopted in that case has also been

adopted in the present case and department has right to question the correctness of the valuation of goods. To ascertain the correct value of the Goods Original Invoices issued by the manufacturer/ supplier of the Country of Origin were called for but the importer failed to submit the same before the adjudicating authority and hence he has correctly rejected the declared transaction value.

21. Regarding re-determination, the adjudicating authority has adopted the DRI's alert Circular and value declared by the same importer for same goods from same country of origin and adopted same modus operandi to under-valuation of the goods. (Para 6.5 above). Thus, the adjudicating Authority has correctly re-determined the value of the imported goods. The adjudicating Authority has not adhered to the Alert Circular as if it was right and sacrosanct mandate for enhancement of transaction value. The appellate authority has failed to appreciate the grounds mentioned on the basis of which the doubt was raised and value was rejected. The Alert Circular acted as an "alert" only. If the importer has submitted the invoices of original supplier the case could have come out clear and open.

22. In view of the above, the order of the Assistant Commissioner, Customs, ICD-Valvada is erroneous, improper, invalid and bad in law to that extent and therefore, deserves to be quashed and set aside. The said Refund claim of Rs. 69,59,662/- which was erroneously refunded is liable to be recovered in term of Sec. 28 (1) of Customs Act, 1962 along with the interest.

23. In view of the above Show Cause Notice No. VIII/48-96/ICD-Valvada/R.C. 63/13-14 dated 28.06.2014 (corrigendum dated 15.04.2015) were issued to M/s. Surya Exim Limited, 3041, Jash Textile & Yarn Market, Ring Road, Surat. Gujarat calling upon to Show Cause to the Commissioner of Customs. Ahmedabad as to why:

(i) Refund amounting to Rs. 69,59,662/- paid vide cheque No. H-919651 dated 17.06.2014, should not be recovered under Section 28 (1) of Customs Act, 1962 which was erroneously refunded vide OIO No. 11114-15 to 44/74-L5 (details as per Annexure-B to SCN) passed by the Deputy Commissioner of Customs, ICD-Valvada; &

(ii) Interest, on the amount erroneously refunded, should not be recovered under Sec.28 AA of the Customs Act 1962 at the rate fixed under Sub-Section 2 of 28 AA of the Customs Act, 1962.

24. Findings: I have carefully gone the through Show Cause Notice No. VIII/48-96/ICD-Valvada/R.C. 63/13-14 dated 28.06.2014 and Order No. 12563-12566/2023 dated 08.11.2023 passed by the CESTAT, Ahmedabad.

25. In this case importer had filed 34 Bills of Entry for clearance of 'Nylon 6 Mono Filament Yarn' under Customs Tariff Item No. 54023990 and declared the value in range of USD 4.64 to USD 5.40 per Kg, which was found to be low and accordingly declared value was rejected under Rule 12 of the Customs Valuation Rules, 2007 and was re-determined and enhanced to USD 6.05 per Kg and Bills of Entry were provisionally assessed pending the Test Report. The importer paid the duty on enhanced valued

under protest. On receipt of the Test Report, said 34 Bills of Entry were assessed finally vide OIO No. 11/13-14 dated 06.09.2013 wherein adjudicating authority rejected the declared value and re-determined the same as USD 6.05 PKg. Being aggrieved by the said OIO No. 11/13-14 dated 06.09.2013, the importer had filed an appeal before Commissioner (Appeals). The Commissioner (Appeals) vide OIA No. 78-80 /2014/Cus/Commr.(A)/AHD dated 03.02.2014 set aside the said OIO No. 11/13-14 dated 06.09.2013 with consequential relief. Accordingly, the importer had filed the refund claim of Customs Duty of Rs. 69,59,662/- paid under Protest.

Since the department was not agreed with the Order In Appeal No. 78-80 /2014/Cus/Commr.(A)/AHD dated 03.02.2014, passed by the Commissioner (A), an appeal was filed before the Hon'ble CESTAT, Ahmedabad. As no stay was granted by CESTAT in respect of Appeal filed by the Department against the said OIA, Refund claim was processed and sanctioned. Since the department's appeal was pending before the Hon'ble CESTAT and no stay was granted, though, Refund was sanctioned but to safe guard the Revenue, Deputy Commissioner of Customs ,ICD, Valvada issued protective demand notice by way of Show Cause Notice No. VIII/48-96/ICD-Valvada/R.C. 63/13-14 dated 28.06.2014 for recovery of Refund of Rs. 69,59,662/- and it was made answerable to Commissioner of Customs, Ahmedabad vide Corrigendum dated 15.04.2015 issued from F.NO. VIII/48-96/ICD-Valvada/R.C.-63/13-14 by the Assistant Commissioner of Customs, ICD- Valvada.

25.1 Since the Department's Appeal against the said OIA No. 78-80 /2014/Cus/Commr.(A)/AHD dated 03.02.2014 was pending before the CESTAT, Ahmedabad, the said Show Cause Notice was transferred to Call Book in terms of Para 2(i) of the CBEC Circular No. 162/73/95-CX.3 dated 14.12.1995. The CESTAT, Ahmedabad vide Order No. 12563-12566/2023 dated 08.11.2023 dismissed the appeal filed by the department. Therefore, said SCN dated 28.06.2014 retrieved from the Call Book on 30.11.2023 has been taken up for adjudication.

26. CESTAT vide Order No. 12563-12566/2023 dated 08.11.2023 has dismissed the department's Appeal filed against the Order In Appeal No. 78-80/2014-Cus -Commr-A-AHD dated 03.02.2014 observing interalia as follows:

“....

....

....

4. *From the above, observation, it can been seen that all the government dues stand extinguished as per the resolution approved by the NCLT vide Order dated 01.07.2022, therefore, there is no purpose even to proceed with the present appeals by the department. Accordingly, in our view, the Revenue's appeals became infructuous hence, the appeals are dismissed as infructuous.*

27. Further, I find that said Order No. 12563-12566/2023 dated 08.11.2023 of Hon'ble CESTAT, Ahmedabad has been accepted by the Department on 21.11.2023 and no appeal has been filed against the said order dated 08.11.2023 passed by the Hon'ble CESTAT, Ahmedabad.

28. In view of the acceptance of said CESTAT's order dated 08.11.2023, proceeding initiated vide Show Cause Notice No.VIII/48-96/ICD-Valvada/R.C. 63/13-14 dated 28.06.2014 for recovery of Refund of Rs. 69,59,662/- is required to be dropped.

29. In view of the above findings, I pass the order as under:

::ORDER::

29.1 I hereby drop the proceeding initiated vide Show Cause Notice No. VIII/48-96/ICD-Valvada/R.C. 63/13-14 dated 28.06.2014 for recovery of Refund of Rs. 69,59,662/-

30. This order is issued without prejudice to any other action that may be taken against the importer or any other person under the provisions of the Customs Act, 1962 and Rules/Regulations framed thereunder or any other law for the time being in force.

31. The Show Cause Notices F. No. VIII/48-96/ICD-Valvada/R.C. 63/13-14 dated 28.06.2014 is disposed off in above terms.



6.5.2024

(Shiv Kumar Sharma)
Principal Commissioner

DIN-20240571MN000000F394

F.No. VIII/10-07/Commr./O&A/2015

Date: 06.05.2024.

To,
M/s. Surya Exim Ltd.,
3040, Jash Textile & Yarn Market,
Ring Road,
Surat.

Copy to:

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad, for information please.
2. The Deputy/Assistant Commissioner of Customs, ICD, Valvad.
3. The Superintendent of Customs (Systems), Ahmedabad in PDF Format for uploading on the website of Customs Commissionerate, Ahmedabad.
4. Guard File.