



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद  
सीमा शुल्क भवन, आल इंडीया रेडीऑ के बाजु मे, नवरंगपुरा ,अहमदाबाद 380009  
दूर भाष (079) 2754 46 30 फैक्स (079) 2754 23 43  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, AHMEDABAD**  
**CUSTOMS HOUSE, NEAR ALL INDIA RADIO, NAVRANGPURA, AHMEDABAD 380009**  
**PHONE : (079) 2754 46 30 FAX (079) 2754 23 43**

निबन्धित पावती डाक द्वारा / By SPEED POST A.D.

फा. सं./ F. No.:VIII/10-78/Commr./O&A/2019

**DIN- 20241071MN0000999AA9**

आदेश की तारीख/Date of Order : 04.10.2024  
जारी करने की तारीख/Date of Issue : 04.10.2024

द्वारापारित :-

शिव कुमार शर्मा, प्रधान आयुक्त

Passed by :-

Shiv Kumar Sharma, Principal Commissioner

मूल आदेश संख्या :

**Order-In-Original No: AHM-CUSTM-000-PR.COM-49-24-25 Dated 04.10.2024** in the case of **M/s.Netafim Irrigation India Pvt. Ltd.**

- 1 जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसे व्यक्तिगत प्रयोग के लिए निःशुल्क प्रदान की जाती है।
1. This copy is granted free of charge for private use of the person(s) to whom it is sent.
2. इस आदेश से असंतुष्ट कोई भी व्यक्ति इस आदेश की प्राप्ति से तीन माह के भीतर सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण, अहमदाबाद पीठ को इस आदेश के विरुद्ध अपील कर सकता है। अपील सहायक रजिस्ट्रार, सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण, दुसरी मंज़िल, बहुमाली भवन , गिरिधर नगर पुल के बाजु मे, गिरिधर नगर, 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 Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Girdhar Nagar, Asarwa, Ahmedabad – 380004.
3. उक्त अपील प्रारूप सं. सी.ए.3 में दाखिल की जानी चाहिए। उसपर सीमा शुल्क (अपील) नियमावली, 1982 के नियम 3 के उप नियम (2) में विनिर्दिष्ट व्यक्तियों द्वारा हस्ताक्षर किए जाएंगे। उक्त अपील को चार प्रतियों में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलग्न की जाएँ (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए)। अपील से सम्बंधित सभी दस्तावेज भी चार प्रतियों में 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 तथ्यों का विवरण एवं अपील के आधार शामिल हैं, चार प्रतियों में दाखिल की जाएगी तथा उसके साथ जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलग्न की जाएंगी (उनमें से कम से 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. अपील का प्रपत्र अंग्रेजी अथवा हिन्दी में होगा एवं इसे संक्षिप्त एवं किसी तर्क अथवा विवरण के बिना अपील के कारणों के स्पष्ट शीर्षों के अंतर्गत तैयार करना चाहिए एवं ऐसे कारणों को 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. केंद्रीय सीमा शुल्क अधिनियम, 1962 की धारा 129 ऐ के उपबन्धों के अंतर्गत निर्धारित फीस जिस स्थान पर पीठ स्थित है, वहां के किसी भी राष्ट्रीयकृत बैंक की शाखा से न्यायाधिकरण की पीठ के सहायक रजिस्ट्रार के नाम पर रेखांकित माँग ड्राफ्ट के जरिए अदा की जाएगी तथा यह माँग ड्राफ्ट अपील के प्रपत्र के 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 आदेश के विरुद्ध सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण में शुल्क के 7.5% जहां शुल्क अथवा शुल्क एवं जुर्माना का विवाद है अथवा जुर्माना जहां शीर्ष जुर्माना के बारे में विवाद है उसका भुक्तान करके अपील की जा सकती 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. न्यायालय शुल्क अधिनियम, 1870 के अंतर्गत निर्धारित किए अनुसार संलग्न किए गए आदेश की प्रति पर उपयुक्त न्यायालय शुल्क 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.

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Subject: Show Cause Notice No.VIII/10-78/Commr./O&A/2019 dated 16.03.2010 issued by Commissioner, Customs, Ahmedabad in case of M/s Netafim Irrigation India Pvt. Ltd., 268-271, 271-B, GIDC Manjuser, Tal. Savli, Vadodara.

**BRIEF FACTS OF THE CASE:**

M/s Netafim Irrigation India Pvt Ltd, 268-271, 271 –B, GIDC Manjusar, Tal. Savli, Vadodara, (*hereinafter referred to as the ‘Noticee’ for short*), a holder of Import Export Code No. 0397080999, have been importing Micro Irrigation Parts claiming classification under Customs Tariff Heading No. 84249000 at ICD, Dashrath (INBRCO6) declaring the imported goods as “Equipments of Micro Irrigation System”.

2. The Noticee had claimed the benefit of Notification No. 50/2017-Cus dated 30.06.2017. The relevant extract of Notification No.50/2017-Cus dated 30.06.2017 is reproduced as under:-

S.No.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Integrated Goods and Services Tax	Condition No.
456.	8424	The following goods, namely:- (A) Sprinklers and drip irrigation systems for agricultural and horticultural purposes;  (B) Micro Irrigation equipment	5%  5%	-  -	-  -

3. During the course of scrutiny of Bills of Entry filed by the Noticee, it was found that they had imported goods such as Dripnet, Labyrinth, Cap for button dripper, Silicon for OCJ 60 SHOR APC, Needle Valve etc. by classifying them under ItemNo.82249000 of the first Schedule to the Customs Tariff Act, 1975 as ‘Parts’ of Mechanical appliances (whether or not hand operated) for projecting, disbursing or spraying liquids or; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines and self-assessed their Bills of Entry under Section 17(1) of the Customs Act, 1962.Scrutiny of the import invoices revealed that they contained following description of goods:

- (a) “supply of manufacturing items for drip/sprinkler irrigation systems for agriculture/ horticulture crops falling under CTH 84249000”
- (b) “supply of components for drip/ sprinkler irrigation systems for agriculture/ horticulture crops falling under CTH 84249000”, etc

4. Invoice No. 15071868 dated 2.10.2018 is scanned herein below for reference:





<b>TAX INVOICE 15071868 ORIGINAL</b> <small>Document date: 02/10/2018</small>		<small>Page: 1 of 1</small> <small>Printing date: 04/10/2018 time: 14:54</small>	
<b>Consignee: (84051)</b> NETAFIM IRR. INDIA PVT. LTD. 268-271, 271B GIDC IND. ESTATE, SAVLI MANJUSAR, DIST. BARODA GUJARAT 391778 INDIA		<b>Buyer: (4441)</b> NETAFIM IRR. INDIA PVT. LTD. 268-271, 271B GIDC IND. ESTATE, SAVLI MANJUSAR, DIST. BARODA GUJARAT 391778 INDIA	
<b>Order No. / Date:</b> /	<b>Customer Ref. / Date:</b> /	<b>Exporter No. 513769091</b> <b>VAT Regist. Dealer: 513749091</b> NETAFIM LTD PORT OF DISCHARGE:	
<b>Country of Origin:</b> ISRAEL	<b>Port of Loading:</b> HAIFA	<b>LC No.:</b> /	
<b>Final Destination:</b> BAYANBUVA	<b>Trading Terms:</b> INCOTERMS 2010 CIF ICD-DASHRATH	<b>Shipment No.:</b> 2500002	
<b>Tariff:</b> /	<b>Vessel / Flight / other:</b> X-PRESS SAILASH VOY-0004	<b>Bank Details:</b> /	
<b>Terms of Payment:</b> 175 DAYS FROM B/L DATE			
<b>Material</b>	<b>Quantity</b>	<b>Unit</b>	<b>Unit Price Amount</b>
Supply of Manufacturing items for Drip / Sprinkler Irrigation Systems for Agriculture / Horticulture crops, falling under HCCC No. 84249000			
<small>                     DRIPNET PC AN DRIPPER 1.0 L/H 0.25 GPH 5,120,000.00 EA 1999.50 PER 1000 11,093,578.00 INR                      ALINE DRIPPER 1.0 L/H 0.25 GPH 5,000,000.00 EA 759.95 PER 1000 3,844,750.00 INR                 </small>			

5. Bill of Entry No. 8721012 dated 03.11.2018 corresponding to Tax Invoice No. 15071868 is scanned herein below for reference:

Original (Customs copy)  
Indian Customs EDI System - Imports V1.5P081  
ICD GASHATH VADODARA GUJARAT - 391740  
BILL OF ENTRY FOR HOME CONSUMPTION

[Customs Stn: INSR06]  
BE A/Lt./CC/Type: 1012/0371/2018/H/H  
Inspector Details: 0397089999 PAI: AAACE47303PT001 AD Code: 9081946  
NETAFIM IRRIGATION INDIA PVT.LTD.  
PLOT NO.265-270, 271/8 MANJUSAR  
GIDC, TAL:SAVLI, DIST: VADODARA GUJARAT 391775  
Payment Method: Transaction

Local TRF No: 13043951/31/10/2018 31/10/2018 Port Of Loading: Haifa  
Gateway IGM No: 2108584 Date: 29/10/2018 Port of Reporting: ISRAEL  
Entry Of Origin: ISRAEL Entry Of Consign.:  
SL No.: ZIMHMA4118648 H/SL No: 1  
Date: 08/10/2018 Date: 1  
Gross Wt.: 7740.000 KGS  
No. of Pkgs.: 20 PLS  
Marks: N/A.  
& Nos

Inv No & Dt.: 15071868 02/10/2018 NETAFIM LTD.  
Inv Val: 15616322.00 INR TOT: CIF KIBRITZ MAGAL, D.N. HFFER, 3E84500  
Freight: 0.00  
Insurance: 0.00  
SVB Load(Ass):  
SVB Load(Dty):  
Misc. Charges: 0.00  
EOD  
Third Party:

Buyer/Seller Held: Yes  
Exchange rate: 0.90 INR = 0.0000 INR

Slno	RTLC	Description	Unit Price	CTH	C.No	C.NSMO	RSP	Load	PROV
Qty		Ass Val		ETH	E.No	E.NSMO	Cus Dty Rt	BCD amt(Rs)	CVD amt(Rs)
1	84249000	DRIPNET PC AS DRIPPER 1.0 L/H 0.26 GPH (MICRO IRRIGATION EQUIPMENT)							36
84249000	1.958100	84249000 050/2017 456(B)					5.00 %	0.00	
Exim Note		024/2015 1 BCD:0 CVD:0							
		663934.70 CVD Fg 0.00							
NDS	12071548.25	NOEXCISE					0.00 %	0.00	
		Educational Cess on CVDs					0.00 %	0.00	
Sec & Higher Edu. Cess on CVD							0.00 %	0.00	
		Customs Educational Cess					0.00 %	0.00	
Customs Sec & Higher Edu. Cess							0.00 %	0.00	
Social Welfare Surcharge:							10.00 %	0.00	
IGST		001/2017 111958					17.00 %	1528257.00	

6. It was seen from the invoice that the imported goods namely ‘Dripnet PC as Dripper 1.0 L/H 0.26 GPH and Aries Dripper 1.0 L/H 0.26 GPH’ had been described as ‘manufacturing items for drip/ sprinkler irrigation systems for agriculture/ horticulture crops, falling under HCCC No. 84249000” whereas the corresponding Bill of Entry No. 8721012 dated 03.11.2018 mentioned the said goods as “Dripnet PC as Dripper 1.0 L/H 0.26 GPH (Micro Irrigation Equipment)”.

7. It was the case of the department that the manufacturing items and components of drip /sprinkler irrigation systems cannot be termed as ‘micro irrigation equipment’. Oxford dictionary describes the word “equipment” as “the necessary item for a particular purpose” whereas the particular purpose of import of the said items viz; Dripnet, Labyrinth, cap for button dripper, silicon for OCJ 60 SHOR APC, needle valve, etc. was to manufacture/assemble an irrigation equipment/ micro irrigation system. Therefore, the said imported goods cannot by themselves be used as ‘micro irrigation equipment’. The goods imported by the Noticee, are therefore, manufacturing items and components for drip/sprinkler irrigation systems for agriculture/horticulture crops and appropriately classifiable under Tariff Heading No. 84249000 of the first Schedule to the Customs Tariff Act, 1975. Thus, it appeared that the importer had merely added the word “micro irrigation equipment” in the description of Bills of Entry to avail the benefit of Sr. No. 456 (B) of Notification No.50/2017 Cus dated 30.06.2017 to pay lower rate of 5% Basic Customs duty in place of applicable duty 7.5%.

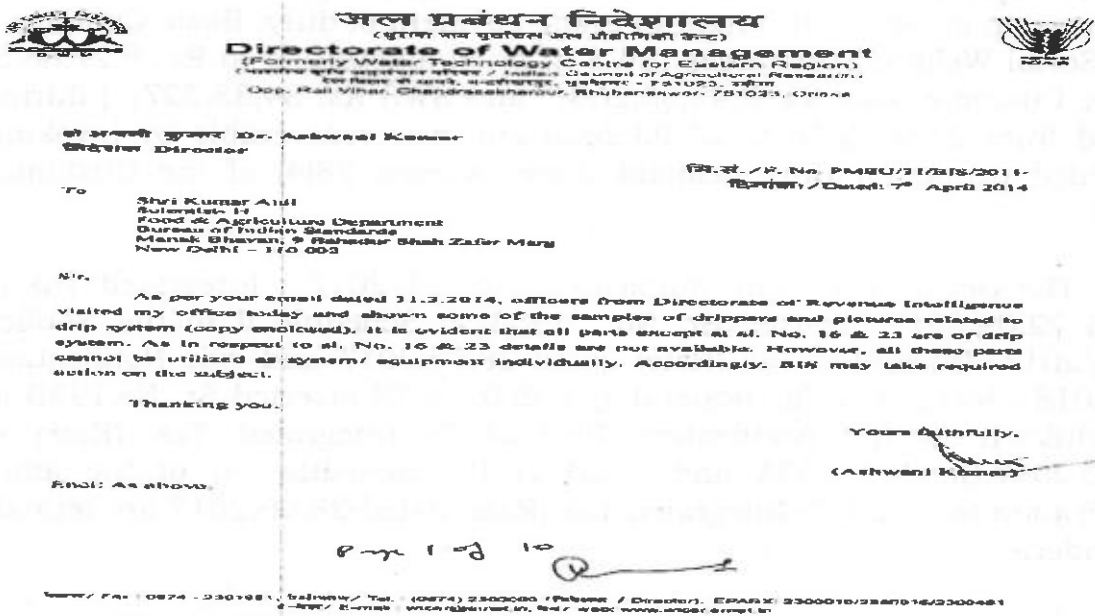
8. Further, Interstate supply of goods attracts integrated tax at six different rates for the goods notified under six different schedules in Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017. In Schedule II therein, which specifies a rate of 12% adv, the Serial No. 195 B notifies “Sprinklers, drip irrigation systems including Internals and mechanical sprayers”. It appeared by wrongly giving the description in the Bills of Entry and claiming the concessional rate for the products listed at 195B of the said Schedule II, the noticee appeared to have claimed the concessional rate of IGST at the rate of 12% adv, instead of the applicable rate of 18%, while discharging IGST on subject imported goods.

S.No.	Chapter or Heading or sub-heading or tariff item	Description of goods
195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers;

9. During the course of investigation, the Directorate General of Revenue Intelligence, Regional Unit, Noida sought clarifications/ expert opinion from Bureau of Indian Standards who vide letter Ref: FAD 17/T dated 07.04.2014 informed that based on the samples of drippers and pictures related to drip system as shown to him were parts. The BIS also informed that all these parts cannot be utilised as system/ equipment. The scanned image is reproduced for ease of reference please:-



10. The Directorate of Water Management, Bhubaneswar in their letter dated 07.04.2014 informed that the officers from Directorate of Revenue Intelligence had visited them and shown samples of drippers and picture related to drip system. Except for two items (Sr. No. 16 & 23) all were parts of irrigation system and all these parts can not be utilized as system/ equipment individually. The scanned image is reproduced for ease of reference please:-



11. The Assistant Commissioner of Customs, ICD Dashrath, vide Order No. 02/2013-2014 dated 03.10.2014 rejected the exemption benefit of Sr. No. 402A & 402B of Notification No. 12/2012-Cus dated 17.03.2012 on the

imports covered under B/E Nos. 3026932 dated 19.08.2013; 3031684 dated 19.08.2013; 3030316 dated 19.08.2013 and 3202849 dated 06.09.2013 imported by the Noticee and held that the imported goods were parts of Micro Irrigation System and the same cannot be utilised as system/equipment individually and were liable for payment of basic customs duty at the tariff rate of 7.5% for Tariff Heading 84249000 to the Customs Tariff Act, 1975. Aggrieved by the said Speaking Order No. 02/2013-2014 dated 03.10.2014, the Noticee filed appeal before the Commissioner of Customs (Appeals), Ahmedabad who upheld the said Speaking Order vide Order-in-Appeal No. AHM/CUSTOM-000-APP-309-14-15 dated 07.10.2014. Consequently, the noticee started paying BCD @ 7.5 % of assessable value without availing benefit of Sr. No. 402B of Notification No. 12/2012-Cus dated 17.03.2012 and continued to pay BCD @ 7.5% till Notification No. 12/2012-Cus dated 17.03.2012 was operational.

12. The Noticee stopped paying BCD @ 7.5% and started paying @ 5% of assessable value immediately when Notification No. 50/2017-Cus dated 30.06.2017 [re-produced in earlier para] was issued. It appeared that Sr. No. 456 (B) of Notification No.50/2017 Cus dated 30.06.2017 provides exemption benefit to 'micro irrigation equipments'. The strict mention of the words "micro irrigation equipment" clearly reflects the intention to exclude the remaining/items other than micro irrigation equipments falling under that CTH. The goods imported by the importer are parts/ components and not micro irrigation equipments. Hence the exemption benefits available to micro irrigation equipment under Sr. No. 456 (B) of Notification No.50/2017 Cus dated 30.06.2017 was not available to the goods, which are parts/ components of micro irrigation system.

13. In view of above, it appeared that the Noticee had rightly classified the imported goods under Tariff Heading No. 84249000 of the first Schedule to the Customs Tariff Act, 1975, as both equipments and parts of Micro Irrigation System are classifiable under CTH 84249000, however, the exemption benefit of Sr. No. 456 (B) of Notification No.50/2017 Cus dated 30.06.2017 was not applicable to the Noticee and they were required to pay tariff rate of duty @ 7.5% for the import of 'parts of Micro Irrigation Systems' under Tariff Heading No. 84249000 of the first Schedule to the Customs Tariff Act, 1975. The Noticee therefore, short paid Basic Customs Duty and Social Welfare Surcharges (SWS in brief) of Rs. 9,27,88,596/- (Basic Customs Duty Rs. 8,43,53,269/- and SWS Rs. 84,35,327/-) during the period from 22.03.2018 to 31.03.2020 by wrongly availing the exemption benefit of Sr. No. 456 (B) of Notification No. 50/2017 Cus dated 30.06.2017. Therefore, it appeared that the Noticee evaded duties of Customs by resorting to wilful mis-declaration and suppression of facts with intent to evade payment of duty, Basic Customs Duty and Social Welfare Surcharges (SWS in brief) amounting to Rs. 9,27,88,596/- (Basic Customs Duty Rs. 8,43,53,269/- and SWS Rs. 84,35,327/-) during the period from 22.03.2018 to 31.03.2020 and was recoverable by invoking the extended period for duty demand under section 28(4) of the Customs Act, 1962.

14. The Government vide Notification No. 27/2017 - Integrated Tax (Rate) dated 22.09.2017 inserted Sr. No. 195A in Schedule II to the Notification No.1/2017- Integrated Tax (Rate) dated 28.06.2017 and vide Notification No. 07/2018 - Integrated Tax (Rate) dated 25.01.2018 inserted Sr. No.195B in the Schedule II to the Notification No.1/2017- Integrated Tax (Rate) dated 28.06.2017. Sr. No. 195A and 195B of the Schedule -II of the amended Notification No.1/2017- Integrated Tax (Rate) dated 28.06.2017 are reproduced as under:-

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1	2	3
195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers;
195B	8424	Sprinklers; drip irrigation system including laterals ;mechanical sprayers

15. The plain reading of Sr. No. 195B of Schedule-II to Notification No.1/2017- Integrated Tax (Rate) dated 28.06.2017, as amended makes it clear that Government of India prescribed 12% IGST for sprinklers, drip irrigation system including laterals, mechanical sprayers.

16. Central Board of Indirect Taxes & Customs (CBIC) vide Circular No.81/55/2018-GST dated 31.12.2018 issued from F. No. 354/408/2018-TRU issued clarification regarding GST Tax rate for Sprinkler and Drip Irrigation System including laterals. The relevant portion of the said circular is reproduced herein below for reference:

*"3. The matter has been examined. Initially, with effect from 1.7.2017, all goods falling under HS 8424, namely, Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines (other than fire extinguishers, whether or not charged), were placed under 18% slab. Subsequently, on the recommendation of the GST Council, the item namely, 'Nozzles for drip irrigation equipment or nozzles for sprinkler was placed under 12% GST slab (Entry No. '195A' with effect from 22.09.2017). Upon revisiting the issue of GST rate on micro irrigation including drip irrigation system, including laterals the GST Council recommended 12% GST rate on micro irrigation system, namely, sprinklers, drip irrigation system, including laterals. Accordingly, the said entry 195B was inserted in the notification No. 1/2017- Central Tax (Rate)."*

*3.1 The micro irrigation, sometimes called 'localised irrigation', 'low volume irrigation', or 'trickle irrigation' is a system where water is distributed under low pressure through piped network, in a pre-determined pattern, and applied as a small discharge to each plant or adjacent to it. The traditional drip irrigation using individual emitters, subsurface drip irrigations (SDI), micro-spray or micro-sprinkler irrigation, and mini bubbler irrigation all belong to the category of micro irrigation method.*

*4. Therefore, the term "sprinklers", in the said entry 195B, covers sprinkler irrigation system. Accordingly, sprinkler system consisting of nozzles, lateral and other components would attract 12% GST rate."*

17. It was thus evident from the above that micro irrigation system is a system where water is distributed under low pressure through piped network, in a pre-determined pattern, and applied as a small discharge to each plant or adjacent to it. Sr. No. 195B of Schedule-II of Notification No. 1/2017- Integrated Tax (Rate) as amended extends IGST rate of duty @ 12% to the goods (i) sprinklers, (ii) sprinkler system consisting of nozzles, lateral and other components, (iii) drip irrigation system including laterals and (iv) mechanical sprayers. The parts of Micro Irrigation system or the equipment of Micro Irrigation system are not covered under Sr. No. 195B in Schedule II to Notification No.1/2017- Integrated Tax (Rate) dated 28.06.2017, as amended.

18. It was observed that the Noticee imported Drippers and Filters, etc. by classifying them as 'parts' under Tariff Heading 84249000. The imported goods were neither Sprinklers, Sprinklers System nor Drip Irrigation System including laterals or mechanical sprayers. The description mentioned in the invoices and Bills of Entry did not match with the description of the goods mentioned in Sr. No. 195B of Schedule II to Notification No.1/2017- Integrated Tax (Rate) dated 28.06.2017, as amended. The description of the subject imported goods does not fall in any of the given category of Schedule I, II, IV, V or VI of Notification No.1/2017- Integrated Tax (Rate) dated 28.06.2017 as amended but would fall under Sr. No. 453 of Schedule III of the Notification No.1/2017- Integrated Tax (Rate) dated 28.06.2017, as amended, and thereby attracting IGST @ 18%.

19. Thus, the Noticee had willfully, deliberately and knowingly mis-declared their imported goods as 'equipment of Micro Irrigation System' and wrongly availed benefit of Sr. No. 195B of Schedule II to Notification No.1/2017- Integrated Tax (Rate) dated 28.06.2017, as amended with intent to evade payment of IGST. The Noticee short paid IGST of Rs. 23,02,84,425/- for the period from 22.03.2018 to 31.01.2020 by wrongly availing benefit of Sr. No. 195B in the Schedule II to the Notification No.1/2017- Integrated Tax (Rate) dated 28.06.2017 as amended.

20. Accordingly, M/s Netafim Irrigation India Pvt. Ltd., 268-270, 271-B, GIDC, Manjusar (Tal-Savli), Dist-Vadodara, India was issued a show cause notice F.No. VIII/10-78/Pr Commr/O&A/2019 dated 16.03.2020, and the same was adjudicated by the Principal Commissioner of Customs, Ahmedabad vide OIO No.AHM-CUSTOM-000-COM-015-20-21 dated 09.02.2021, by:

- (i) Confirming demand of Customs Duty of Rs 9,27,88,596/- (Basic Customs Duty Rs. 8,43,53,269/-, Social Welfare Surcharge (SWS) Rs. 84,35,327/-) not paid/ short paid for the imports made during the period from March, 2018 to January, 2020, under Section 28 (8) of the Customs Act, 1962 along interest on duty confirmed above, under Section 28 AA of the Customs Act, 1962.
- (ii) Confirming demand of Additional duty of Customs (IGST) Rs 23,02,84,425/- not paid / short paid, for the imports made during the period from March, 2018 to January, 2020, under Section 28 (8) of the Customs Act, 1962 and ordered to pay interest on IGST not paid/ short paid, as mentioned above, under Section 28 AA of the Customs Act, 1962.
- (iii) Imposing penalty of Rs 32,30,73,021/- on the noticee under Section 114A of the Customs Act, 1962.

21. Aggrieved by the OIO No.AHM-CUSTOM-000-COM-015-20-21 dated 09.02.2021 issued by the Principal Commissioner of Customs, Ahmedabad, the Noticee preferred an appeal before the Hon'ble CESTAT, WZB at Ahmedabad. The Hon'ble CESTAT, WZB at Ahmedabad, vide Final Order No.A/11112-11113/2022 dated 08.09.2022 passed the following order. The operative portion is reproduced as under:-

*4. We have carefully considered the submission made by both sides and perused the records. We find that the learned counsel is correct. In his submission as much as Board Circular No.155/11/2021-GST dated 17.06.2021 was issued after passing of the orders by the Lower Authorities. The lower authorities had no occasion to consider the circular. We find that the circular is very vital and it is on the same goods. Therefore, it has a strong bearing for deciding the present case. Accordingly, we are of the view that the Adjudicating Authority should re-look the entire case not only on the basis of Circular No.155/11/2021-GST dated 17.06.2021 but also on all the points raised by the appellant. Accordingly, we set aside the impugned order and remand the matter to the Adjudicating Authority for passing a fresh order. All the issues are kept open. Appeals are allowed by way of remand to the Adjudicating authority.*

### **PERSONAL HEARING**

22. A personal hearing was granted to the Noticee on 12.08.2024, which was attended by Shri Manish Jain, Advocate on behalf of the noticee. The noticee filed written submissions during the course of the personal hearing and submitted that they would be filing further additional submissions within 15 days. The noticee vide their letter dated 12.09.2024 filed additional submissions with regard to the instant case.

### **DEFENCE REPLY AND SUBMISSIONS**

23. The noticee filed defence submissions vide letter dated 12.09.2024 as under:-

- (i) The issue is settled in the favour of the noticee vide Order-in-Appeal C. Cus No. 1048/2012 dated 27.09.2012. The relevant part of the Order-in-Appeal dated 27.09.2012 is extracted below for the ease of reference:

*"The department opted for classification of the impugned goods under CTH 8481 wherein taps, cocks, valves and similar appliances for pipes and more specifically check valves (non-return) and*

safety or relief valves, industrial valves etc. The goods under this heading include such devices designed to regulate the pressure or the flow velocity of a liquid or a gas. Here also, I find that the HSN explanatory notes to chapter 8481 come to our rescue in finding a correct classification of the impugned goods as below:

"mechanical sprinkler heads for anti-fire installations, mechanical garden sprinkler heads and the like are excluded" (heading 84.24)"

The impugned goods utilized in irrigation systems would aptly fit into the clause "and the like" above and would be classified under CTH 8424 as noted above. It is not in dispute that the impugned goods are Dripper hyper typhoons used in the micro-irrigation systems. It is seen that these are emission devices to deliver water in drip mode. The drippers transmit the liquid (water) to the ground by almost Zero flow out or no pressure cases and the above flow is governed by the ORIFICE or by Law of Friction through long way capillary pipes or switch-back (circular flow environment) to decrease the pressure by friction. Hyper Typhoon is an integral dripper wherein water is drawn into the dripper from the stream center, preventing the entrance of sediments into the drippers, injection molded dripper construction, ensuring uniform drippers. On the other hand, taps, valves etc. under the heading 8481 allow the flow of liquid or stop the same whether be it pressure reducing or thermostatically controlled valves and it regulates the flow of water."

The lower authority has failed to appreciate that the performance of the impugned item is being enabled by the gravitational force: unlike the valves falling under CTH 8481. Hence, as rightly pointed out by the appellant these are a part of the "Micro irrigation system". The said system would fall under single dash entry other appliances' under the main Heading 8424 and the impugned goods being 'parts' of the other appliances under 8424, would definitely be classified under CTH 84249000 only."

- (ii) The above mentioned order of Commissioner Appeals, Chennai has not been challenged before the Appellate Authority and has attained finality. It is submitted that as the necessary proceedings were not taken to get the said order quashed or otherwise upset, it will remain effective for its ostensible purpose and thus, the same is binding on the department. The said order has been accepted by the department and same has attained finality. Reliance in this regard is placed on the following decision:
  - CCE., Mumbai v. Bigen Industries Ltd. 2006 (197) E.L.T. 305 (S.C.).
  - C.C.E., Chennai Vs. I.T.C. Ltd., 2006 (204) E.L.T. 363 (SC)
  - M/s. MTR Foods Ltd. Vs. CCE, Bangalore vide Final Order No. 1371/2009 dated 12.11.2009
- (iii) CBIC Circular No. 155/11/2021-GST dated 17.06.2021 states that laterals and parts of the 'sprinklers or drip irrigation system' are covered by Entry 195B of Notification No. 1/2017-IT (Rate) dated 28.06.2017. The relevant part of the Circular is extracted below for ease of reference:
 

*"3. The matter is examined. The intention of this entry has been to cover laterals (pipes to be used solely with sprinklers/drip irrigation system) and such parts that are suitable for use solely or principally with 'sprinklers or drip irrigation system', as classifiable under heading 8424 as per Note 2 (b) to Section XVI to the HSN. Hence, laterals/parts to be used solely or principally with sprinklers or drip irrigation systems, which are classifiable under heading 8424, would attract a GST of 12%, even if supplied separately. However, any part of general use, which gets classified in a heading other than 8424, in terms of Section Note and Chapter Notes to HSN, shall attract GST as applicable to the respective heading."*
- (iv) The subject goods imported by the noticee were correctly classifiable and they were eligible for the benefit of the concessional rate of duty at 5% (BCD) under Entry 456B of the Notification No. 50/2017-Cus and 12% (IGST) under Entry 195B of Notification No. 1/2017- IT Rate. Imported goods even if they are classified as Parts under Tariff Item 84249000, the assessment sought by the noticee is correct.
- (v) The meaning of the word "equipment" as per Oxford Dictionary is "the necessary items for a particular purpose". Thus, the term "equipment" is to be interpreted relatively and in the context of the exemption. For instance, in case of project imports, pipes are classified as equipment. Reliance in this regard is placed on the case of Steel Authority of India decision reported in 2015 (325) ELT 901, where steel plates were held to

be equipment, as it was to be fabricated for supplying to the Delhi Metro Project.

- (vi) The Drippers, Injectors, and Filters are the equipment having independent functions and can be used only in the Drip Irrigation Systems. Reliance in this regard is placed on the Indian Standards for Irrigation systems which include sprinklers, pipes, emitters, filters, accessories, and fittings as the equipment for Drip Irrigation Systems.
- (vii) Reliance in this regard was also placed on the Certificate issued by Director, Acharya N.G. Ranga Agriculture University, College of Agriculture and Water and Land Management Training & Research Institute, Irrigation and CAD Department, Government of Andhra Pradesh state that emitters, filters, valves, drippers come under equipment and are used in micro irrigation systems.
- (viii) Further, Rule 44 of SEZ Rules, 2006 lists the individual components of the drip irrigation system as equipment. Thus, it is a statutory recognition of the fact that individual goods viz., sprinkler, dripper, filter, etc. (involved in the present case) are indeed equipment. The relevant part of the SEZ Rules is extracted below:

*"4. Contract Farming.- A Unit engaged in production or processing of agriculture or horticulture products, may, on the basis of annual permission from the Specified Officer, remove to a farm in the Domestic Tariff Area , inputs, namely, seeds, fertilizers and chemicals for pre and postharvest treatment, micro nutrients, plant and growth regulators and other organic and inorganic substances used for plant nutrition, insecticides, fungicides, weedicides, herbicides and the following equipments, namely:-*

*(a) Filters;*

*(b) Drippers, Driplines and Drip-fittings;*

*(c) Micro sprinklers and misters;*

*(d) Agriculture sprinklers;*

*(e) Fertilizer Tanks;*

*(f) Valves;*

*(g) Fertilizer pumps and chemical injections;*

*(h) Crates, drums and preservation media (Such as acetic acid and vinegar);*

*(i) Grading Tables;*

*(j) Green House equipment, accessories, heated rooting tables, propagation trays, seeding machines;*

*(k) Plants or parts thereof, seeds, saplings, tubers, bulbs, rhizomes, root cuttings, all types of grafts, tissue culture material and other vegetatively propagated material utilized for sowing or planting;*

*(l) Growing media such as Peat Moss (including peat litres whether or not agglomerated), Perlite/ vermiculite, rockwool, coco peat, hydrocorn, foam based medium and other cultivation medium."*

- (ix) It is submitted that the items imported by the noticee were highly technical instruments that were specifically designed to achieve a designated purpose. The items are equipment having independent use. Reliance in this regard is placed on the case of Elgi Ultra Appliances Ltd. V.CCE reported in 2001 (134) E.L.T. 245 (T), wherein the parts such as spray nozzles, sprayer heads, etc. which would form components of an irrigation system and pipes (distribution & branch lines and surface network used to convey the water from the control station to be irrigation zone and thereafter into the drippers) would be classifiable under Heading 84.24 and would be entitled to the benefit of exemption contained in Notification 56/95CE. A similar view is taken in the following decisions:

- Flow Tech Power v. CCE -2001 (130) E.L.T. 541(T)
  - EPC Irrigation Ltd v. CC.E. -2002 (139) E.L.T.84 (T)
  - Phoel Industries Versus Commissioner Of Central Excise, Jaipur-I, 2005 (183) E.L.T. 192
  - Jain Irrigation Systems Ltd v. CC – 2013-TOIL-1279-CESTAT-MUM
- (x) It is submitted that Note 4 of Chapter 84 states that where a combination of machines intends to contribute to a common function then they all are to be classified according to the common function. Additionally, Note 5 states that the expression machine also includes equipment. The relevant part is extracted below for ease of reference:
- “4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.*
- 5. For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.”*
- (xi) In the instant case, imported goods were appliances that were organized together to make a drip irrigation system, and the Heading 8424 specifically covers agriculture or horticulture appliances that are used for projecting, dispersing, or spraying liquids. Thus, the function performed by all these appliances together is specifically provided in Heading 8424 and the said goods are classifiable under Tariff Item No. 84248200 of Custom Tariff as agriculture appliances. Reliance in this regard was placed on the following decisions:
- Elgi Ultra Appliances Ltd. v. CCE 2001 (134) E.L.T. 245 (T) affirmed in 2000 (120) E.L.T. A119 (SC).
  - Commissioner of Central Excise Nasik, v. Jain Irrigation Systems Ltd., 2008 (227) E.L.T. 587 (Tri. -Mumbai).
  - Jain Irrigation System vs. CC – 2013 (9) TMI 104 (T)
- (xii) The above submissions were equally applicable to the demand of IGST. In addition, on the basis of the representation made by the appellants through the Association, Circular No.155/11/2021-GST dated 17.06.2021 was issued by the Board, clarifying that individual goods (components) forming part of the drip irrigation system would also get the lower rate of IGST. It is submitted that the IGST notification 001/2017 has to be read along with the Explanation given at the end of the notification according to which rules for the interpretation, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
- (xiii) Without prejudice to the above, it is submitted that the subject goods were sub-systems eligible for a concessional rate under Notification No.1/2017 dated 28.06.2017 at Serial No. 195 B. Reliance in this regard is placed on the following decisions:
- Sun TV Network LTD v. CC – 2009 (238) ELT 310
  - Andhra Sugar Ltd. v. CC – 2005 (192) ELT 493
- (xiv) It is submitted that claiming an exemption notification or classification does not amount to mis-declaration attracting the wrath of Section 111(m), especially, in this case, there is an appellate order. Reliance is placed on Northern Plastic Ltd. v. CCE 1998 (101) E.L.T.

549 (S.C.). Thus, the penalty is liable to be set aside. It is submitted that the demand of duty is not sustainable, hence interest is also not applicable and is liable to be set aside.

**DISCUSSION AND FINDINGS**

24. The current proceedings are being conducted on the directions of the Hon’ble CESTAT, WZB, Ahmedabad Final Order No.A/11112-11113/2022 dated 08.09.2022, wherein the entire case covered under OIO No.AHM-CUSTM-000-COM-015-20-21 dated 09.02.2021 passed by the Principal Commissioner of Customs, Ahmedabad was remanded back to the original adjudicating authority on the grounds to re-consider on the basis of the Board’s Circular No.155/11/2021-GST dated 17.06.2021 and also on all the points raised by the appellants. Accordingly, I, take up the entire case afresh for adjudication.

25. I have carefully gone through the records of the case and considered the written and oral submissions made by the noticee. The short point for determination in this case is:

- (i) Whether the imported goods are eligible to the benefit of Notification No.50/2017-Cus dated 30.06.2017 as amended by Notification No.6/2018-Cus dated 02.02.2018?
- (ii) Whether the imported goods are covered under Notification No.6/2018-Central Tax (Rate) dated 25.01.2018 read with Notification No.1/2017-Central Tax (Rate), dated 28.06.2017 in light of Board’s Circular No.155/11/2021-GST dated 17.06.2021?

26. I proceed to take up the first issue. I find that the noticee has imported the following major items, like ‘Drippers’ and ‘Filters’ under various Bills of Entry, during the period from March, 2018 to January, 2020:-

- (i) “DOROT 2” PLASTIC AIR VALVE,
- (ii) DRIPNET PC AS DRIPPER,
- (iii) SILICON FOR PCJ 60 SHOR APC,
- (iv) STRAMLINE DRIP 2.20/H 0.58 GPH BLACK (MICRO),
- (v) ARIES DRIPPER 2.0 L/H 0.53 GPH, TECHLINE CV DB 16012 2.3L/H 0.30M 405M,
- (vi) LABYRINTH FOR PCJ 4L/H,
- (vii) ARKAL 2" DUAL LITE FILTER 120 MESH-IND,
- (viii) GREEN BASE FOR PCJ 8L/H INDIA-B, CAP FOR BUTTON DRIPPER,
- (ix) ARKAL 3" TWIN LITE FILTER 120 MESH-IND, MIC CONN. MALE/MALE GRAY

27. I find that there is difference in the description of goods mentioned in the bills of entry and the corresponding invoices. For example, in case of Bill of Entry No. 8721012 dated 03.11.2018, the goods were mentioned as “*Dripnet PC as Dripper 1.0 L/H 0.26 GPH (Micro Irrigation Equipment)*”, however, from the relevant invoices of the imported goods, the description of goods were mentioned as ‘*Dripnet PC as Dripper 1.0 L/H 0.26 GPH and Aries Dripper 1.0 L/H 0.26 GPH*’ and had been described as ‘manufacturing items for drip/ sprinkler irrigation systems for agriculture/ horticulture crops, falling under HCCC No. 84249000’.

28. I find that the Noticee had claimed the benefit of Notification No. 50/2017-Cus dated 30.06.2017 and paid duty @5%. The relevant extract of Notification No.50/2017-Cus dated 30.06.2017 is reproduced as under :-

S.No.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Integrated Goods and Services Tax	Condition No.
456.	8424	The following goods, namely:-  (A) Sprinklers and drip irrigation systems for agricultural and horticultural purposes;  (B) Micro Irrigation equipment	5%   5%	-   -	-   -

29. However, the case of the Department is that the noticee is ineligible to the benefit of Notification No.50/2017-Cus dated 30.06.2017 as amended by Notification No.6/2018-Cus dated 02.02.2018, and, thereby were required to pay Customs duty @ 7.5% of Tariff rate, instead of @5% as per the said Notification. For the purpose of convenience, it would be pertinent to the reproduce the relevant extract of HSN:-

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Area
8424		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines			
	-	Other appliances:			
8424 81	--	Agricultural or horticultural	u	7.5%	-
8424.89	--	Other		7.5%	
8424.90	-	Parts		7.5%	

30. Therefore, the differential Customs duty of 2.5% (7.5% - 5% as claimed by the noticee), culminates into a total Customs duty of Rs.9,27,88,596 for which a show cause notice was proposed for recovery under Section 28(4) of the Customs Act, 1962. The noticee, has primarily, argued on the following grounds:-

- (i) Commissioner(Appeals), Chennai vide Order-in-Appeal C.Cus No.1048/2012 dated 27.09.20212, classified, the impugned goods, 'Dripper Hyper Typhoon' used in Micro Irrigation System under Customs Tariff Heading No.84249000, however, the adjudicating authority/Department classified the goods under 84810. The said order of Commissioner (Appeals) has not been challenged before any Appellate authority and, therefore attained finality.
- (ii) The imported goods are micro irrigation equipment and that they could be used only in the Drip Irrigation system and that they rely on the Certificates issued by Agriculture University, Irrigation and CAD department, Government of Andhra Pradesh.
- (iii) Rule-44 of SEZ Rules, 2006, the Filters, Drippers are termed as 'equipments' for production or processing of agriculture or horticulture products.
- (iv) They relied on M/s Elgi Ultra Appliances Ltd., V/s CCE reported in 2001(134) ELT-245(T) & other similar such judgments wherein the parts such as spray nozzles, sprayer heads form components of an irrigation system and therefore were eligible for exemption Notification.
- (v) The imported goods are appliances that are organized together to make a drip irrigation system.

31. Before venturing to ascertain the eligibility to exemption Notifications mentioned above, it would be appropriate to discuss the profile of the noticee. The noticee is engaged in the manufacture of the following items and also irrigation systems as a whole:-

- (i) Agriculture Drip, DripNet PC Thick Walled Dripper lines, DripNet PC Thin and Medium Walled Dripper lines, DripNet PC as Thin and Medium Walled Dripper lines, Aries Integral Non PC Dripper lines and Streamline Integral Non PC Dripper Lines;
- (ii) Complementary products like Automatic Screen Filters, Disc Filters, Manual Disc Filters, Pressure valves
- (iii) Sprinklers like Micro Sprinklers, Meganet Sprinklers

- (iv) Polyethene PE Pipes
- (v) Low Pressure Systems

32. In the instant case, the noticee has imported goods like 'Dripper' and 'Filters' under various bills of entry and has specifically mentioned 'Micro Irrigation equipment', in the description of goods so as to suggest that these goods are parts of 'Micro Irrigation Equipment'. As is evident, 'Drippers' and 'Filters' are integral parts of Irrigation system and not an equipment as a whole. The words 'Micro Irrigation equipment', seems to have been specifically mentioned by the noticee in order to accommodate within the parameters of the Notification No.50/2017-Cus dated 30.06.2017 as amended, and enjoy the concessional benefits. Further, the noticee also claims that even though the imported items are classified as parts, they are equipment in their own right and hence were covered within the ambit of Sr.No.456 of Notification No.50/2017-Cus dated 30.06.2017.

33. In order to understand the components necessary in Drip or Micro Irrigation systems, I would like to take a reference from *Wikipedia* :-

*"Components used in drip irrigation include:*

*Pump or pressurized water source*

*Water filter(s) or filtration systems: sand separator, Fertigation systems (Venturi injector) and chemigation equipment (optional)*

*Backwash controller (backflow prevention device)*

*Pressure control valve (pressure regulator)*

*Distribution lines (main larger diameter pipe, maybe secondary smaller, pipe fittings)*

*Hand-operated, electronic, or hydraulic control valves and safety valves*

*Smaller diameter polyethylene tube (often called "laterals")*

*Poly fittings and accessories (to make connections)*

*Emitting devices at plants (emitter or dripper, micro spray head, inline dripper or inline drip tube)"*

From the above reference, it is clear that Drip Irrigation system carry components like Pumps, filters, control valves, emitting devices like drippers/sprayers, tubes and pipes etc. I find that the imported goods, viz., Filters/Drippers are merely individual parts/components of the entire Irrigation System and as such these goods cannot, individually, carry out the functions of Drip/Micro Irrigation system.

34. I find that the Notification No. 50/2017-Cus dated 30.06.2017 covers the following goods, namely:-

- (A) Sprinklers and drip irrigation systems for agricultural and horticultural purposes;
- (B) Micro Irrigation equipment

On plain reading of the goods under (A) and (B) above, it is abundantly clear that the benefit of the said Notification is extended to a specific category of goods, i.e. Systems or Equipment as a whole, and not intended beyond its scope, or in short, not extended to its parts. Had it been so, the Legislature would have clearly included 'Parts or components or accessory', as is the case in many other exemption Notifications issued by the Government of India. It would be pertinent to quote the Hon'ble Supreme Court's judgment in case of M/s Saraswati Sugar Mills reported in 2011(270) ELT-465(SC) held in paragraph No. 7 that "an exemption notification has to be strictly construed. The conditions for taking benefit under the notification are also to be strictly interpreted. When the wording of notification is clear, then the plain language of the notification must be given effect to. By way of an interpretation or construction, the Court cannot add or substitute any word while construing

the notification either to grant or deny exemption”, which is reproduced as below:

*“7. The Tariff Act prescribes the rate of duty for each chapter head and sub-head. The Tariff Act has authorized the Central Govt. to modify the rates/duty by issuing notifications. Since exemption notifications are issued under delegated legislative power, they have full statutory force. The Notification No. 67/95-C.E., dated 16-3-1995 specifically exempts capital goods as defined in Rule 57Q of the Rules. The other condition that is envisaged in the Notification is that the ‘capital goods’ should be manufactured in a factory and used within the factory of production. If these twin conditions are satisfied, the capital goods are exempt from payment of excise duty. A party claiming exemption has to prove that he/it is eligible for exemption contained in the notification. An exemption notification has to be strictly construed. The conditions for taking benefit under the notification are also to be strictly interpreted. When the wordings of notification is clear, then the plain language of the notification must be given effect to. By way of an interpretation or construction, the Court cannot add or substitute any word while construing the notification either to grant or deny exemption. The Courts are also not expected to stretch the words of notification or add or subtract words in order to grant or deny the benefit of exemption notification. In *Bombay Chemicals (P) Ltd. v. CCE* - (1995) Supp (2) SCC 64 = 1995 (17) E.L.T. 3 (S.C.), a three Judge Bench of this Court held that an exemption notification should be construed strictly, but once an article is found to satisfy the test by which it falls in the notification, then it cannot be excluded from it by construing such notification narrowly”.*

*(Emphasis supplied)*

35. The noticee has relied on some certificates issued by the Director, Acharya N.G. Ranga Agriculture University, College of Agriculture, Water Technology Center, Rajendranagar, Hyderabad and Director (CA&R), Water and Land Management Training & Research Institute, Irrigation and CAD Department, Government of Andhra Pradesh. Himayat Sagar, Hyderabad, wherein Drip Irrigation Emitters and Filters and Valves were considered as equipment in the Drip Irrigation technology. I do not lend any credence to such certificates, in as much as the benefits of Notifications envisaged by the Legislature are to be accorded to the claimant within its given parameters. In this context, I find that the ratio of the decision by Hon’ble Kolkata Tribunal rendered in case of Commissioner of Customs (Port), Kolkata Vs. Chirag Corporation reported in 2020 (374) ELT 444 (Tri. Kolkata) is squarely applicable to the case on hand wherein it has been inter-alia held as under:

*“14. We have gone through the letter/memo of the Ministry of Agriculture relied upon by the first appellate authority in the impugned order. This only mentions that the benefit of Notification No. 12/2012-Cus. (supra) available to Rotary Tiller, may also be extended to power tiller and requested the Under Secretary of their own Department, to take up the matter with the Finance Ministry in regard to eligibility of exemption notification or classification. We also note that the Ministry of Agriculture is not expert in classification of goods under the Customs Act, valuation, determination of duty or availability of benefit of exemption notification. They have rightly applied their mind from their point of view and felt that the exemption notification must be available to power tiller also. This view of the Ministry of Agriculture, cannot determine the eligibility or otherwise of the exemption notification to power tiller. It must be determined solely based on the way exemption notification as it is drafted. A bare perusal of the exemption notification, shows that it is available, inter alia, to rotary tiller/weeder. It does not suggest directly or indirectly that it is available to power tillers also. Therefore, in our considered view, the benefit of exemption notification is not available to the power tillers imported by the appellant.”*

36. The noticee has also relied on various judgments to press the fact that parts such as spray nozzles, sprayer heads, etc., would form components of an irrigation system:

- (i) *Elgi Ultra Appliances Ltd. V.CCE reported in 2001 (134) E.L.T. 245 (T) Hallmark Industries v. CCE – 2000 (122) E.L.T. 540 and followed in the said judgments*
- (ii) *Flow Tech Power v. CCE -2001 (130) E.L.T. 541(T)*
- (iii) *EPC Irrigation Ltd v. CC.E. -2002 (139) E.L.T.84 (T)*
- (iv) *Jain Irrigation Systems Ltd v. CC – 2013-TOIL-1279-CESTAT-MUM*
- (v) *Commissioner of Central Excise Nasik, Vs Jain Irrigation Systems Ltd., 2008(227) E.L.T. 587 (Tri.-Mumbai)*

On going through the judgment of Elgi Ultra Appliances Ltd. V.CCE,I find that Notification No. 56/95-CE was for “Mechanical appliances of a kind used

in agriculture or horticulture”, as appearing at serial number 17 therein. Such a general description would mean a large number of mechanical items getting included in the exemption list, whereas in Notification No. 50/2017-Cus dated 30.06.2017, the general description was changed and specific description was introduced. Admissibility of exemption under each notification depends on the terms mentioned therein. The above notification 56/95-CE cannot be equated to the Notification No. 50/2017-Cus dated 30.06.2017 as the items for which the exemption is given are completely different. The noticee has also cited the case of Jain Irrigation Systems Ltd, reported as 2008 (227) ELT 587 (T-Mumbai), which had dispute of exemption under Notification 46/94 dated 01.03.94 as is evident from para 2. In this notification also, the exemption at serial no. 20 was for “mechanical appliances of a kind used in agriculture or horticulture”, which is a general term compared to “micro irrigation system” which is specific.

37. The noticee has also heavily relied on Commissioner (Appeals), Chennai OIA C.Cus No.1048/2012 dated 27.09.2012, wherein the imported goods, viz., Dripper Hyper Typhoons were classified under CTH 84249000 and were granted the benefit of concessional Notification No.12/2012-Cus (*pari materia*) to Notification No.50/2017-Cus dated 30.06.2017 and submitted that the said Commissioner (Appeals) order had attained finality as no Departmental appeal had been filed and, therefore, the show cause notice should be dropped. However, in this context, I rely on the Hon’ble Supreme Court’s judgment in case of Kamlakshi Finance Corporation Ltd. reported in 1991(55) ELT-433(SC), wherein it has been held-

*“It cannot be too vehemently emphasised that it is of utmost importance that, in disposing of the quasi-judicial issues before them revenue officers are bound by the decisions of the appellate authorities. The order of the Appellate Collector is binding on the Assistant Collectors working within his jurisdiction and the order of the Tribunal is binding upon the Assistant Collectors and the Appellate Collectors who function under the jurisdiction of the Tribunal.”*

On the basis of the said judgment, I am not liable to follow the judicial discipline in this case, as the Commissioner (Appeals) Chennai OIA C.Cus No.1048/2012 dated 27.09.2012, relied by the noticee, is beyond jurisdiction.

38. The noticee has also relied on Rule-44 of SEZ Rules, 2006, which lists the individual components of the drip irrigation system as equipment. However, I find that the eligibility of any Notification is governed by its parameters or the conditions mentioned therein and not by way of any SEZ rules.

39. Notwithstanding the above, I find that the ‘burden of proof’ is upon the taxpayer/noticee claiming the benefit of exemption or exception clause to prove the applicability of such exemption. By merely mentioning the imported goods, i.e. Drippers and filters as (Micro Irrigation Equipment) does not make them eligible to avail the benefit of concessional Notification No.50/2017-Cus dated 30.06.2017 and also for the fact that these imported goods are only parts and not system or equipment as a whole. Therefore, I find that the noticee is ineligible to claim the benefit of concessional Notification No.50/2017-Cus dated 30.06.2017 and, consequently, would be liable to pay the differential duty of Rs.9,27,88,596/- under the provisions of Section 28 of the Customs Act, 1962 along with interest.

40. Now, I take up the issue of the noticee’s eligibility of concessional benefit @ 12% under Notification No.1/2017-IT (Rate) dated 28.06.2017. The relevant extracts of the said Notification is as under:-

S.No.	Chapter or Heading or sub-heading or tariff item	Description of goods

195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers;
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41. It is the case of the Department that concessional benefit of Notification No.1/2017-IT (Rate) dated 28.06.2017 could be enjoyed **ONLY** in case of Sprinklers, **Drip Irrigation system including laterals** and mechanical sprayers.

42. In the instant case, the imported goods, viz. 'Drippers' and 'Filters' are not covered, and therefore, are ineligible to the concessional benefit of Notification No.1/2017-IT (Rate) dated 28.06.2017 and are to be taxed under Sr.No.453 of Schedule III of the Notification No.1/2017-IT (Rate) dated 28.06.2017 @ 18%. The differential Customs duty as a result of the said Notification culminates into a total Additional Customs duty of Rs.23,02,84,425/- for which the incumbent show cause notice was proposed for recovery under Section 28 of the Customs Act, 1962. The noticee, has primarily, argued on the following grounds:-

(i) The noticee has contended that the description of concessional Notification has to be interpreted in consonance with the description provided under Heading 8424 and sub-heading and tariff entries thereof and under the Customs Tariff, goods are classified as per the General Rules for Interpretation of the Customs Tariff. As per Rule 1, the goods under consideration should be classified in accordance with the 'terms of the heading' or the relevant 'Section or Chapter Notes'. The Section or Chapter Notes and Sub-Notes give detailed explanation as to the scope and ambit of the respective Sections and Chapters under the Customs tariff. The noticee also referred to Note 2 and Note 5 of Section XVI of the Customs Tariff Act which laid:

*(2) Subject to Note 1 of this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of Heading Nos. 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:*

*(a) Parts which are goods included in any of the headings of Chapter 84 or Chapter 85 (other than Heading Nos. 84.09, 84.31, 84.48, 84.86, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in the respective headings.*

...

*(5) For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.*

(ii) The noticee also referred the judgments of the Hon'ble Supreme Court in multiple cases have ruled that HSN Explanatory Notes are also dependable guide for interpretation of Customs Tariff. Some of the judicial pronouncements wherein this proposition was affirmed, upheld and followed have been enumerated below:

- (i) CC vs. Gujarat Perstorp Electronics Ltd., (2005)7 SCC 118;
- (ii) CCE vs. Phil. Corporation Ltd, (2008) 223 E.L.T. 9 (S.C.);
- (iii) Hindustan Unilever vs. CCE, (2008) 228 E.L.T. 374 (CESTAT-Mad);
- (iv) CCE vs. Wood Craft Products Ltd., (1995) 77 E.L.T. 23 (S.C.); and
- (v) CC vs. Business Forms, 2002 (142) E.L.T. 18 (S.C.)

(iii) The noticee also relied on the extract of HSN to Heading 8424, wherein the Irrigation systems consists of various components like mesh filters, metering valves, pressure regulators, pressure gauges, dripper lines etc. and these imported goods are individual systems and not parts. In this connection, they relied on the following judgments:

- (i) Keihin Automotive Systems India Pvt. Ltd. V/s CC [2020 (371) ELT-737 (Tri.-Delhi) ]
- (ii) Belectric Photovoltain India Pvt. Ltd. V/s CC[2019 (21) GSTL-319(MP)]

(iii) Commissioner v. Hutchison Essar South Ltd. 2015 (324) ELT-240(SC)

(iv) The noticee also contended that the notification does not cover a drip irrigation system as a whole but also to all the parts; Irrigation systems consists of various components linked together, which include a control station (mesh filters, fertiliser injectors, metering valves, non-return valves, pressure regulators, pressure gauges, air vents, etc.); an underground network (distribution lines and branch lines which carry the water from the control station to the irrigation zone); and a surface network (dripper lines incorporating the drippers) and that these are all parts which are eligible under the Notification No.1/2017-Central Tax (Rate) dated 28.06.2017.

(v) The Drippers are like nozzle which was specifically provided in sr. no. 195 (a) of notification no. 1/2017-IT (rate) dated 28.06.2017.

(vi) The situation is revenue neutral as IGST is available as input tax credit under law. The Noticee relied upon the decision in the case of Mafatlal Industries Ltd v. CCE Daman - 2009 (90) RLT 238 (Tri.) which was upheld by the Hon'ble Supreme Court in 2010 (255) ELT A77 (SC). The Noticee also rely upon the decision of the Hon'ble Tribunal in CCE v. Special Steel Limited - 2010-TIOL-1176- CESTAT-MUM = 2015 (329) ELT 449 (Tri.) wherein the Hon'ble CESTAT dismissed Revenue's appeal on the ground that demand is not maintainable when it is a revenue neutral situation. This judgment of the Hon'ble CESTAT has been affirmed by the Hon'ble Supreme Court reported as Commissioner vs. Special Steel Ltd. - 2016 (334) ELT A123 (SC).

(vii) The noticee has also cited Board's Circular No.155/11/2021-GST dated 17.06.2021, wherein a clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation system was issued. I reproduce, the relevant extracts:

*"Representations have been received seeking clarification regarding GST rate on parts of Sprinklers or Drip Irrigation System, when they are supplied separately (i.e. not along with entire sprinklers or drip irrigation system). This issue was examined in the 43rd meeting of GST Council held on the 28th May, 2021.*

*2. The GST rate on Sprinklers or Drip Irrigation System along with their laterals/parts are governed by S.No. '195B' under Schedule II of notification No. 1/2017- Central Tax (Rate), dated 28th June, 2017 which has been inserted vide notification No. 6/2018- Central Tax (Rate), dated 25th January, 2018 and reads as below:*

S.No.	Chapter Heading/ Sub-heading/Tariff Item	Description of Goods	CGST rate
195B	8424	Sprinklers; drip irrigation systems including laterals; mechanical sprayer	6%

*3. The matter is examined. The intention of this entry has been to cover laterals (pipes to be used solely with sprinklers/drip irrigation system) and such parts that are suitable for use solely or principally with 'sprinklers or drip irrigation system', as classifiable under heading 8424 as per Note 2 (b) to Section XVI to the HSN. Hence, laterals/parts to be used solely or principally with sprinklers or drip irrigation system, which are classifiable under heading 8424, would attract a GST of 12%, even if supplied separately. However, any part of general use, which gets classified in a heading other than 8424, in terms of Section Note and Chapter Notes to HSN, shall attract GST as applicable to the respective heading."*

43. I have carefully gone through the above Board's circular and find that the Sr.No.195B to the concessional Notification No.1/2017-Central Tax (Rate) dated 28.06.2017 caters to **ONLY** Sprinklers and drip irrigation systems including laterals and mechanical sprayer. From the description of goods mentioned in the Bills of Entry in this case, I find that the noticee has imported the following parts by mentioning it as (Micro Irrigation equipment), viz.,

- (i) ARKAL 3" TWIN LITE FILTER 120 MESH-IND (MICRO IRRIGATION EQUIPMENT)
- (ii) ARIES DRIPPER (MICRO IRRIGATION EQUIPMENT)

It is on record that there is difference in the description of goods mentioned in the bills of entry and the corresponding invoices issued by the noticee. For example, in case of Bill of Entry No. 8721012 dated 03.11.2018, the goods were mentioned as “Dripnet PC as Dripper 1.0 L/H 0.26 GPH (Micro Irrigation Equipment)”, however, from the relevant invoices of the imported goods, the description of goods were mentioned as ‘Dripnet PC as Dripper 1.0 L/H 0.26 GPH and Aries Dripper 1.0 L/H 0.26 GPH’ and had been described as ‘manufacturing items for drip/ sprinkler irrigation systems for agriculture/ horticulture crops, falling under HCCC No. 84249000’. It appeared that the noticee has added the words, “(Micro Irrigation Equipment)” to the description of goods in the relevant documents like bills of entry and invoices, seemingly, in order to avail the benefit of concessional Notification No.1/2017-IT (Rate) dated 28.06.2017.

44. I find that the Notification No.1/2017-IT (Rate) dated 28.06.2017 clearly mentions that the concessional rate applies to laterals/parts to be used solely or principally with sprinklers or drip irrigation system, ONLY, **and not to Micro Irrigation system**. I find that the Drip Irrigation System and Micro Irrigation System are two separate and distinguishable items. Even the concessional exemption Notification No.50/2017-Cus dated 30.06.2017, differentiates Drip Irrigation Systems for agricultural and horticultural purposes and Micro Irrigation equipment, separately under (A) and (B) respectively. Since the concessional Notification No.1/2017-Central Tax (Rate) dated 28.06.2017 grants benefit ONLY to such parts that are suitable for use solely or principally with ‘sprinklers or **drip irrigation system**’, the benefit of the concessional Notification No.1/2017-Central Tax (Rate) dated 28.06.2017 cannot be extended to ‘Micro Irrigation equipment/systems’.

45. Therefore, it is apparent that the imported parts, viz. Drippers and Filters (MICRO IRRIGATION EQUIPMENT) are not eligible for the benefit of concessional Notification No.1/2017-Central Tax (Rate) dated 28.06.2017. I am again inclined to rely on the Hon’ble Supreme Court’s judgment in case of M/s Saraswati Sugar Mills reported in 2011(270) ELT-465(SC) held in paragraph No. 7 that “an exemption notification has to be strictly construed. The conditions for taking benefit under the notification are also to be strictly interpreted. When the wording of notification is clear, then the plain language of the notification must be given effect to. By way of an interpretation or construction, the Court cannot add or substitute any word while construing the notification either to grant or deny exemption”. Hence, I hold that what is expressly not mentioned in the Notification, cannot be permitted on the grounds of larger cause. Further, the onus is also on the noticee to prove that they are eligible for any exemption Notification. In this connection, the Hon’ble Supreme Court of India in the case of Commissioner of Central Excise, New Delhi V/s Hari Chand Shri Gopal reported in 2010 (260) ELT 3 (SC) has laid down as under :- *(relevant extracts reproduced)*

*“The law is well settled that a person who claims exemption or concession has to establish that he is entitled to that exemption or concession. A provision providing for an exemption, concession or exception, as the case may be, has to be construed strictly with certain exceptions depending upon the settings on which the provision has been placed in the Statute and the object and purpose to be achieved.”*

I find that the noticee has failed to prove the eligibility to the concessional Notification No. No.1/2017-IT (Rate) dated 28.06.2017, as the imported goods, viz. ‘Drippers’ and ‘Filters’ of micro irrigation equipment is not specified therein.

46. As regards noticee’s point (i & ii), I find that the rules for the interpretation of the First schedule, Section Notes, Chapter Notes and General Explanatory notes are meant to correctly identify the tariff classification of products. In the present case, there is no dispute as far as tariff classification

of the impugned imported goods, therefore this submission does not seem relevant.

47. As regards noticee's point (iii and iv), I already have concluded that the noticee had imported, 'Drippers' and 'Filters' that are parts of Micro Irrigation System (as declared by the noticee themselves in the description of goods mentioned in the bills of entry in question) in my earlier paras, therefore the question of eligibility of Notification No.1/2017-Central Tax (Rate) dated 28.06.2017 to such parts does not arise, as they are beyond the scope of the said Notification. I find that there is no ambiguity regarding the classification of the imported goods, regarding the parts of Micro Irrigation System, which are beyond the scope of Notification No.1/2017-Central Tax (Rate) dated 28.06.2017.

48. As regards noticee's point (v), I find that the parts that are suitable for use solely or principally with 'sprinklers or drip irrigation system' are only eligible to avail the benefits of concessional Notification No.1/2017-Central Tax (Rate) dated 28.06.2017 and the noticee's equating 'Drippers' to 'nozzles' is irrelevant as the imported goods were parts of 'Micro Irrigation system' as per the description mentioned in the bills of entry and such parts are outside the purview of concessional Notification No.1/2017-Central Tax (Rate) dated 28.06.2017.

49. As regards noticee's point (vi), revenue neutrality cannot be a pretext for not paying duty. I find that the Hon'ble Supreme Court in the case of Star Industries v. Commissioner reported as 2015 (324) E.L.T. 656 (S.C.) has held as under:

**"35. It was submitted by the learned counsel for the assessee that the entire exercise is Revenue neutral because of the reason that the assessee would, in any case, get Cenvat credit of the duty paid. If that is so, this argument in the instant case rather goes against the assessee. Since the assessee is in appeal and if the exercise is Revenue neutral, then there was no need even to file the appeal. Be that as it may, if that is so, it is always open to the assessee to claim such a credit."**

Relying upon the above decision of the apex court, the CESTAT, Chandigarh bench in the case of Vogue Textiles Ltd. Versus Commissioner of Central Excise, Delhi-III, reported at 2017 (351) E.L.T. 310 (Tri. - Chan.), held that:

**"9.As for the plea of the revenue neutrality, that cannot be an argument to justify wrong classification and availing the benefit of an exemption notification....."**

Further, in the case of Forbes Marshall Pvt. Ltd. Versus Commissioner Of Central Excise, Pune-I, reported at 2015 (38) S.T.R. 843 (Tri. - Mumbai), the Hon'ble CESTAT observed that:

**6. .... Simply because a situation leads to revenue neutrality does not imply that tax need not be paid on time. When law requires tax to be paid it has to be paid as per time specified. .... It cannot be said that the Government has not lost interest between the two dates, notwithstanding the fact that Cenvat credit could have been availed on the same date if duty had been paid on time. .... I hold that interest is payable under Section 75 of the Finance Act.**

Therefore, in view of these judgments, I do not accept the concept of revenue neutrality raised by the noticee. Be that as it may, by raising the issue of revenue neutrality by the noticee, there is an implicit presumption that duty was required to be paid in the instant case.

50. Accordingly, I conclude that noticee is ineligible to avail the benefits of concessional Notification No.1/2017-Central Tax (Rate) dated 28.06.2017 and is required to pay the differential duty of Rs.9,27,88,596/- under the provisions of Section 28(4) of the Customs Act, 1962 along with interest.

51. I find that the onus was on the noticee to prove that they were eligible to the benefits of both the concessional Notification No.50/2017-Cus dated 30.06.2017 and Notification No.1/2017-Central Tax (Rate) dated 28.06.2017. The language and description of the goods mentioned in both the concessional Notifications are lucid and unambiguous, where there is no scope of mis-interpretation. Notification No.50/2017-Cus dated 30.06.2017, clearly provides the benefits of concessional rate of duty **ONLY** to Sprinklers; drip irrigation system including laterals; mechanical sprayers and not to any parts of the said system. In case of Notification No.1/2017-Central Tax (Rate) dated 28.06.2017, the benefit of concessional rate of duty is extended to **ONLY** Sprinklers and drip irrigation systems for agricultural and horticultural purposes and not to any parts of Micro Irrigation system. I find that there was a difference in the description of goods mentioned in the bills of entry and the corresponding invoices issued by the noticee, for example, in case of Bill of Entry No. 8721012 dated 03.11.2018, the goods were mentioned as "*Dripnet PC as Dripper 1.0 L/H 0.26 GPH (Micro Irrigation Equipment)*", however, from the relevant invoices of the imported goods, the description of goods were mentioned as '*Dripnet PC as Dripper 1.0 L/H 0.26 GPH and Aries Dripper 1.0 L/H 0.26 GPH*' and had been described as 'manufacturing items for drip/sprinkler irrigation systems for agriculture/ horticulture crops, falling under HCCC No. 84249000'. I find that the noticee had, wilfully or deliberately added the words, "*(Micro Irrigation Equipment)*" to the description of goods in the relevant documents like bills of entry and invoices, in order to avail the benefit of both concessional Notification No.50/2017-Cus dated 30.06.2017 and Notification No.1/2017-IT (Rate) dated 28.06.2017, despite being fully aware that they were ineligible to the benefits of the above mentioned Notifications. Therefore, I find that the noticee has resorted to wilful mis-statement of facts in the statutory documents in order to avail the benefit of both concessional Notification No.50/2017-Cus dated 30.06.2017 and Notification No.1/2017-IT (Rate) dated 28.06.2017. In view of the above, I am inclined to impose penalty on the noticee under the provisions of Section 114A of the Customs Act, 1962.

52. In view of the above, I pass the following order :-

**:- ORDER :-**

(i) I confirm demand of Customs duty of Rs.9,27,88,596/- (Basic Customs Duty Rs.8,43,53,269/- + Social Welfare Surcharge (SWS) Rs.84,35,327) [Rupees Nine Crore, Twenty Seven Lakh, Eighty Eight Thousand Five Hundred and Ninety Six only] not paid/short paid for the imports made during the period from March, 2018 to January, 2020 under Section 28(4) of the Customs Act, 1962 and order the noticee to pay forthwith.

(ii) The noticee is ordered to pay interest on duty confirmed at (i) above, under Section 28AA of the Customs Act, 1962.

(iii) I confirm demand of Additional duty of Customs (IGST) Rs.23,02,84,425/- [Rupees Twenty Three Crore, Two Lakh, Eighty Four Thousand, Four Hundred and Twenty Five only] not paid/short paid for the imports made during the period from March, 2018 to January, 2020 under Section 28(4) of the Customs Act, 1962.

(iv) The noticee is ordered to pay interest on duty confirmed at (iii) above, under Section 28AA of the Customs Act, 1962.

(v) I impose a total penalty of Rs.32,30,73,021/- [Rs.9,27,88,596 + Rs.23,02,84,425/-] [Rupees Thirty Two Crore, Thirty Lakh, Seventy Three Thousand and Twenty One only] plus penalty equal to the applicable interest under Section 28AA of the Customs Act, 1962 payable on the duty demanded

and confirmed at (i) and (iii) above under Section 114A of the Customs Act, 1962. However, in view of the first and second proviso to Section 114A of the Customs Act, 1962, if the amount of Customs Duty confirmed and interest thereon is paid within a period of thirty days from the date of the communication of this Order, the penalty shall be 25% percent of the Duty, subject to the condition that the amount of such reduced penalty is also paid within the said period of thirty days.

53. This order is issued without prejudice to any other action that may be taken under the provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

54. The Show Cause Notice issued from F.No. VIII/10-78/Pr Commr/O&A/2019 dated 16.03.2020 is disposed off in above terms.

  
4.10.2024  
**(SHIV KUMAR SHARMA)**  
Principal Commissioner

F.No. VIII/10-78/Pr Commr/O&A/2019

Date:- 04.10.2024

**DIN- 20241071MN0000999AA9**

To,  
M/s Netafim Irrigation India Pvt. Ltd.,  
268-270,271-B,  
GIDC, Manjusar (Tal-Savli),  
Dist.- Vadodara, Gujarat

Copy for information & necessary action to:-

1. The Chief Commissioner, Customs, Gujarat Zone, Ahmedabad.
2. The Additional Commissioner, Customs, TRC, HQ., Ahmedabad.
3. Deputy Commissioner, ICD Dashrath, Vadodara.
4. The Superintendent (Systems) Customs HQ (in pdf format), for uploading the Order on the website of Ahmedabad Commissionerate.
5. The Guard file.