सीमाशुल्क(अपील) आयुक्तकाकार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS
(APPEALS),अहमदाबाद AHMEDABAD,
चौथी मंज़िल 4th Floor, हडकोभवनHUDCO Bhavan, ईश्वर भुवन रोड़ IshwarBhuvan Road,
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009
दूरभाषक्रमांक Tel. No. 079-26589281

DIN – 20260371MN000000C7DC

क	फ़ाइलसंख्या FILE NO.	S/49-07/CA-2/CUS/MUN/Feb/2025-26
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	MUN-CUSTM-000-APP-921-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	30.03.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/408/2025-26 dated 01.12.2025
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	30.03.2026
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	Deputy Commissionner of Customs (Review), Custom House, Mundra.

1.	यहप्रतिउसव्यक्तिकेनिजीउपयोगकेलिएमुफ्तमेंदीजातीहैजिनकेनामयहजारीकियागयाहै.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्कअधिनियम 1962 कीधारा 129 डीडी (1) (यथासंशोधित) केअधीननिम्नलिखितश्रेणियोंकेमामलोंकेसम्बन्धमेंकोईव्यक्तिइसआदेशसेअपनेकोआहतमहसूसकरताहोतोइसआदेशकीप्राप्तिकीतारीखसे 3 महीनेकेअंदरअपरसचिव/संयुक्तसचिव (आवेदनसंशोधन), वित्तमंत्रालय, (राजस्वविभाग) संसदमार्ग, नईदिल्लीकोपुनरीक्षणआवेदनप्रस्तुतकरसकतेहै.
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखितसम्बन्धितआदेश/Order relating to :
(क)	बैगेज़केरूपमेंआयातितकोईमाल.
(a)	any goods imported on baggage.
(ख)	भारतमेंआयातकरनेहेतुकिसीवाहनमेंलादागयालेकिनभारतमेंउनकेगन्तव्यस्थानपरउतारेनगएमालयाउसगन्तव्यस्थानपरउतारेजानेकेलिएअपेक्षितमालउतारेनजानेपरयाउसगन्तव्यस्थानपरउतारेगएमालकीमात्रामेंअपेक्षितमालसेकमीहो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्कअधिनियम, 1962 केअध्यायX तथाउसकेअधीनबनाएगएनियमोंकेतहतशुल्कवापसीकीअदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षणआवेदनपत्रसंगतनियमावलीमेंविनिर्दिष्टप्रारूपमेंप्रस्तुतकरनाहोगाजिसकेअन्तर्गतउसकीजांचकीजाएगीऔरउसकेसाथनिम्नलिखितकागजातसंलग्नहोनेचाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्टफीएक्ट, 1870केमदसं.6 अनुसूची 1 केअधीननिर्धारितकिएगएअनुसारइसआदेशकी 4 प्रतियां, जिसकीएकप्रतिमेंपचासपैसेकीन्यायालयशुल्कटिकटलगाहोनाचाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्धदस्तावेज़ोंकेअलावासाथमूलआदेशकी 4 प्रतियां, यदिहो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षणकेलिएआवेदनकी 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षणआवेदनदायरकरनेकेलिएसीमाशुल्कअधिनियम, 1962 (यथासंशोधित) मेंनिर्धारितफीसजोअन्यरसीद, फीस, दण्ड, जब्तीऔरविविधमदोंकेशीर्षकेअधीनआताहैमेंरु. 200/- (रूपएदोसौमात्र)यारु.1000/-(रूपएएकहज़ारमात्र), जैसाभीमामलाहो, सेसम्बन्धितभुगतानकेप्रमाणिकचलानटी.आर.6 कीदोप्रतियां. यदिशुल्क, मांगागयाब्याज, लगायागयादंडकीराशिऔररूपएएकलाखयाउससेकमहोतोऐसेफीसकेरूपमेंरु.200/- औरयदिएकलाखसेअधिकहोतोफीसकेरूपमेंरु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.

4.	मदसं. 2 केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बंन्धमेंयदिकोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसीमाशुल्कअधिनियम 1962 कीधारा 129 ए (1) केअधीनफॉर्मसी.ए.-3 मेंसीमाशुल्क,केन्द्रीयउत्पादशुल्कऔरसेवाकरअपीलअधिकरणकेसमक्षनिम्नलिखितपतेपरअपीलकरसकतेहैं	
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :	
	सीमाशुल्क, केंद्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण,पश्चिमीक्षेत्रीयपीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरीमंज़िल,बहुमालीभवन,निकटगिरधरनगरपुल,असारवा,अहमदाबाद-380016	2nd Floor, BahumaliBhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए (6) केअधीन,सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए(1)केअधीनअपीलकेसाथनिम्नलिखितशुल्कसंलग्नहोनेचाहिए-	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएयाउससेकमहोतोएकहज़ाररुपए.	
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;	
(ख)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएसेअधिकहोलेकिनरुपयेपचासलाखसेअधिकनहोतो;पांचहज़ाररुपए	
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;	
(ग)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपचासलाखरूपएसेअधिकहोतो;दसहज़ाररुपए.	
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees	
(घ)	इसआदेशकेविरुद्धअधिकरणकेसामने,मांगेगएशुल्कके 10% अदाकरनेपर,जहांशुल्कयाशुल्कएवंदंडविवादमेंहैं,यादंडके 10%अदाकरनेपर,जहांकेवलदंडविवादमेंहै,अपीलरखाजाएगा।	
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.	
6.	उक्तअधिनियमकीधारा 129 (ए) केअन्तर्गतअपीलप्राधिकरणकेसमक्षदायरप्रत्येकआवेदनपत्र- (क) रोकआदेशकेलिएयागलतियोंकोसुधारनेकेलिएयाकिसीअन्यप्रयोजनकेलिएकिएगएअपील : - अथवा (ख) अपीलयाआवेदनपत्रकाप्रत्यावर्तनकेलिएदायरआवेदनकेसाथरुपयेपाँचसौकाशुल्कभीसंलग्नहोनेचाहिए.	
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal- (a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or (b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.	

आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

ORDER-IN-APPEAL

The Deputy Commissioner of Customs (Review), Custom House, Mundra, (hereinafter referred to as 'the appellant department') have filed the present appeal in terms of Section 129D (4) of the Customs Act, 1962 on the basis of Authorization/Review Order No. 16/OIO/2025-26 dated 12.02.2026 issued by the Commissioner of Customs, Mundra, challenging Order-in-Original No. MCH/ADC/ZDC/408/2025-26 dated 01.12.2025 (hereinafter referred to as "the impugned order") passed by the Additional Commissioner, Customs, Custom House, Mundra (hereinafter referred to as "the adjudicating authority") in case of M/s Priyal International, Navkar Complex, Shop No.:02, Plot No. 217, Ward 12B, Ganhdidhma. Kachchh 370 201 (hereinafter referred to as 'the respondent').

2. Briefly stated, facts of the case are that the respondent, M/s. Priyal International (IEC ADSPT9230A) imported Cold Rolled Stainless Steel Coils Grade J3 from Malaysia during 2020 and claimed preferential duty exemption under Notification No. 46/2011-Cus on the basis of Country of Origin (COO) certificates showing Malaysian origin.

2.1 Based on information received from DRI and FTA Cell, CBIC, it was reported that several COOs issued by Malaysian authorities in respect of certain suppliers were unauthentic. Investigation revealed that the COO submitted for Bill of Entry No. 6840040 dated 11.02.2020 (filed at Mundra Port), issued in the name of M/s. Future Metal Enterprise, was confirmed by MITI, Malaysia as not authentic and was also found non-existent on the official Malaysian e-PCO portal.

2.2 Statements recorded under Section 108 of the Customs Act, 1962 from the proprietor of the respondent revealed that the COOs were not verified at the time of import and no manufacturer's declaration was obtained. The respondent admitted that exemption under Notification No. 46/2011-Cus was wrongly availed

2.3 Out of 14 Bills of Entry, 13 Bills of Entry related to Kandla SEZ (subject to separate proceedings) and one Bill of Entry pertained to Mundra, which is the subject matter of the present Order. The respondent voluntarily paid differential duty of 1,49,182/-and interest of 90,131/-in respect of the Mundra Bill of Entry prior to adjudication.

2.4 Verification conducted through MITI, Malaysia and the Malaysian government e-PCO system conclusively established that the subject COO was unauthentic. Consequently, the respondent failed to satisfy the Rules of Origin under the ASEAN-India FTA and CAROTAR, 2020

2.5 The benefit of Notification No. 46/2011-Cus was therefore held to be inadmissible, resulting in short levy of customs duty amounting to 1,49,148/- on Bill of Entry No. 6840040 dated 11.02.2020

2.6 The acts of mis-declaration and use of unauthentic COO amounted to violations of Sections 46(4), 28DA and 111(0)/(q) of the Customs Act, 1962, attracting demand of duty under Section 28(4) along with interest and penal provisions. Since the duty and interest were already paid, the same were held liable for appropriation.

2.7 Accordingly, the adjudicating authority ordered:
(i) he ordered to reject/deny the benefit of Notification No. 46/2011-Cus. dated 01.06.2011, as amended, availed by the respondent against the import of goods under Bills of Entry no. 6840040 dated 11.02.2020 filed at Mundra Port and order to re assess the above mentioned Bills of Entry at the effective rate of basic customs duty @7.5% ad-valorem as per Notification 50/2017-Cus dated 30.06.2017 (Sr No. 3718), as amended, without the benefit of Notification no. 46/2011-Cus dated 01.06.2011 as discussed above

(ii) he ordered for confiscation of the impugned goods having total assessable value of Rs. 15,32,069/ (Rupees Fifteen Lakhs Thirty-Two Thousand and Sixty Nine only)) imported vide Bill of Entry no. 6840040 dated 11.02.2020 under Section 111(0) and 111(q) of the Customs Act, 1962. However, the goods covered under above said Bills of Entry are not physically available for confiscation, I refrain from imposing redemption fine in respect of the subject goods under Section 125(1) of the Customs Act, 1962

(iii) he ordered to confirm and recover the differential duty of Rs. 1,49,148/- (Rupees One Lakh Forty Nine Thousand one Hundred and Forty Eight Only) (as detailed in Table in para 19 above) under Section 28(4) of Customs Act, 1962. I also order to appropriate and adjust the amount of Rs. 1,49,182/ (Rupees One Lakh Forty Nine Thousand one Hundred and Eighty Two Only) paid by the noticee vide TR-6 challan dated 17.02.2024 against the impugned goods as discussed in para 22 above.

(iv) he confirmed and order to recover applicable interest on the differential duty mentioned above under Section 28AA of Customs Act, 1962 and he also ordered to appropriate and adjust the amount of Rs. 90,131/ (Rupees Ninety Thousand One Hundred Thirty One) paid by the noticee vide TR-6 challan dated 17.02.2024 against the impugned goods as discussed in para 22 above

(v) he imposed a penalty of Rs. 1,49,148/- (Rupees One Lakh Forty Nine Thousand one Hundred and Forty Eight Only) on the Respondent M/s. Priyal International under Section 114A of Customs Act, 1962

(vi) he imposed a penalty of Rs. 50,000/- (Rupees Fifty Thousand only) on the Respondent M/s. Priyal International under Section 114AA of Customs Act, 1962.

(vii) he imposed penalty under Section 112(a) & 112(b) of the Customs Act, 1962 on the Respondent M/s. Priyal International.

3. The appellant department has contended that the adjudicating authority has erred in holding that redemption fine under Section 125 of the Customs Act, 1962 is not imposable merely on the ground that the goods were not physically available for confiscation. Being aggrieved by the non-imposition of redemption fine in lieu of confiscation in the impugned order on account of such non-availability, the appellant department has preferred the present appeal, inter alia, contending as under:

- *"The adjudicating authority has erred in law by holding that redemption fine under Section 125 of the Customs Act, 1962 is not imposable merely because the goods are not physically available for confiscation. The authority failed to appreciate that the statutory trigger for imposition of redemption fine is the authorization of confiscation, and not the physical availability of goods. Once goods are held liable to confiscation under Section 111 or Section 113 of the Customs Act, the power to impose redemption fine automatically flows under Section 125 of the Act.*
- *The Hon'ble Madras High Court in M/s Visteon Automotive Systems India Pvt. Ltd., reported at 2018 (9) G.S.T.L. 142 (Mad.), has conclusively held that:*

  Penalty under Section 112 and redemption fine under Section 125 operate in two distinct fields;

  Redemption fine is imposed in lieu of confiscation of goods;

  The opening words of Section 125, "Whenever confiscation of any goods is authorised by this Act", clearly establish that physical *availability of goods is not necessary for imposition of redemption fine; and*

Redemption fine is intended to avoid the consequences flowing from confiscation under Section 111 of the Act.

The adjudicating authority has failed to follow this binding judgment. rendering the impugned order legally unsustainable.

- *The Hon'ble Gujarat High Court in M/s Synergy Fertichem Ltd., reported at 2020 (33) G.S.T.L. 513 (Guj.), has reaffirmed the above legal position and expressly followed the judgment of the Hon'ble Madras High Court in Visteon Automotive Systems. The Hon'ble Court held that the prerequisite for offering redemption fine is the finding that the goods are liable to confiscation. The Court further clarified that non-availability of goods does not bar the imposition of redemption fine. The impugned order is in direct conflict with this authoritative pronouncement.*
- *The Hon'ble CESTAT, West Zonal Bench, Ahmedabad, in Van Oord India Pvt. Ltd. (Customs Appeal No. 10679/2024-DB, Order dated 13.11.2025), has categorically held that:*

  Physical non-availability of goods does not affect confiscation or imposition of redemption fine;

  The power to impose redemption fine springs from authorisation of confiscation under Section 111; and

  Redemption fine is meant to avoid the consequences of confiscation and save the goods from such confiscation.

  The adjudicating authority, being subordinate to the jurisdictional Tribunal, was bound to follow this settled position of law.
- *The appellant department further contended that the opening words of Section 125 of the Customs Act, 1962 clearly provide that "Whenever confiscation of any goods is authorised by this Act", the adjudicating authority may impose redemption fine. The statute does not prescribe physical availability of goods as a condition precedent. It is a settled legal principle that once the power of confiscation is traceable to Section 111 or Section 113 of the Act, the physical availability of goods becomes irrelevant for the purpose of imposing redemption fine. This principle applies equally to cases of improper import as well as attempted improper export.*
- *The appellant department further contended that in view of the settled legal position laid down by the Hon'ble Madras High Court, Hon'ble Gujarat High Court, and consistently followed by the Hon'ble CESTAT, the adjudicating authority has committed a clear error of law by not imposing redemption fine under Section 125 of the Customs Act, 1962 solely on the ground that the goods were not physically available.*

• *In view of the above facts and submissions, the impugned Order-in-Original passed by the Additional Commissioner of Customs, Custom House Mundra is not legal and proper and therefore, in the interest of justice, prayed to:*

i. Set aside the impugned Order-in-Original to the extent it failed to impose redemption fine under Section 125 of the Customs Act, 1962.
ii. Refer the matter back to Adjudicating Authority to consider it as a fresh with regard that redemption fine is imposable irrespective of the physical availability of the goods."

4. A letter F.No.: S/49-7/CA-2/CUS/MUN/Feb/2025-26 dated 12.03.2026 was send to the respondent for submitting their comment. Personal hearing in the matter were scheduled on 17.03.2026. However, no comments were received and no one appeared for personal hearing. Hence, the appeal is taken up for decision on the basis of documents available on record.

5. It is observed that the respondent, imported Cold Rolled Stainless Steel Coils (Grade J3) from Malaysia during 2020 and claimed preferential duty exemption under Notification No. 46/2011-Cus on the basis of COO certificates. Investigation by DRI and verification from MITI, Malaysia established that the COO submitted for Bill of Entry No. 6840040 dated 11.02.2020 was unauthentic and not issued through the official e-PCO system. Statements recorded under Section 108 revealed that the respondent had not verified the COO or obtained manufacturer's declaration and admitted wrongful availment of exemption. Consequently, the benefit of Notification No. 46/2011-Cus was denied for the said Bill of Entry, resulting in short-levy of duty of ₹1,49,148/-. The respondent had already paid differential duty of ₹1,49,182/- and interest of ₹90,131/- prior to adjudication, which were appropriated. It was held that the respondent violated provisions of Sections 46(4), 28DA and 111(o)/(q) of the Customs Act, 1962, justifying invocation of Section 28(4). Accordingly, the adjudicating authority ordered re-assessment of the Bill of Entry at applicable rate without exemption, confirmed the demand with interest, appropriated the amounts paid, imposed penalty equal to duty under Section 114A and additional penalty of ₹50,000/- under Section 114AA, along with penalties under Sections 112(a) and 112(b). The goods valued at ₹15,32,069/- were held liable for confiscation under Sections 111(o) and 111(q); however, no redemption fine was imposed under Section 125 as the goods were not physically available.

5.1 It is observed that the present appeal has been preferred by the appellant department solely on the ground that the adjudicating authority failed to impose redemption fine under Section 125 of the Customs Act, 1962, merely on the basis that the goods were not physically available for confiscation. It is further observed that the impugned order does not contain any specific finding or reasoning for non-imposition of redemption fine. Accordingly, in my considered view, the impugned order, to that extent, is a non-speaking order insofar as the issue of non-imposition of redemption fine is concerned.

5.2 It is further observed that the appellant department has relied upon the following case laws

(i) M/s Visteon Automotive Systems India Pvt. Ltd., reported at 2018 (9) G.S.T.L. 142 (Mad.)

(ii) M/s Synergy Fertichem Ltd., reported at 2020 (33) G.S.T.L. 513 (Guj.)

(iii) Final Order No. 11039-11040/2025 DATED 13.11.2025 of Hon'ble CESTAT, West Zonal Bench, Ahmedabad, in the case of Van Oord India Pvt. Ltd. Versus Commissioner of Customs, Ahmedabad in Customs Appeal No. 10679/2024-DB.

wherein it has been held that physical availability of goods is not necessary for imposition of redemption fine.

5.3 It is further observed that the appellant department has also prayed to refer the matter back to Adjudicating Authority to consider it as a fresh with regard that redemption fine is imposable irrespective of the physical availability of the goods.

5.4 In view of the foregoing, it is observed that the adjudicating authority, while passing the impugned order, has not recorded any specific finding or provided cogent reasons for non-imposition of redemption fine under Section 125 of the Customs Act, 1962. It is further noted that the appellant department has relied upon various judicial pronouncements wherein it has been consistently held that physical availability of the goods is not a sine qua non for imposition of redemption fine, and that such fine can be imposed even where the goods are no longer available. In these circumstances, I find that the matter requires reconsideration by the adjudicating authority with due application of the legal position as well as the contentions advanced by the appellant department. Accordingly, I am inclined to remand the matter to the adjudicating authority for passing a fresh, reasoned and speaking order after duly examining the grounds of appeal and affording an opportunity of hearing in accordance with the principles of natural justice.

5.5 Thus, I am of the considered view that remitting of the matter to the lower authority has becomes *sine qua non* to meet the ends of justice. The adjudicating authority is required to examine all the contentions raised by the appellant department and record his finding and issue order accordingly. In this regard, I rely upon the *case of Prem Steels P. Ltd. - 2012-TIOL-1317-CESTAT-DEL* and the case of *Hawkins Cookers Ltd. -2012 (284) E.L.T. 677 (Tri. – Del),* which have also relied upon the case of *Medico Labs - 2004(173) ELT 117 (Guj.),* wherein it has been held that Commissioner (Appeals) continue to have power of remand even after the amendment of Section 35(A) of the Central Excise Act, 1944 by Finance Act, 2001 w.e.f. 11.05.2001.

6. In light of the aforesaid facts and circumstances, the appeal filed by the appellant department is allowed by way of remand. The matter is remitted to the adjudicating authority to pass a reasoned and speaking order, in accordance with the principles of natural justice and applicable legal provisions. It is clarified that no opinion has been expressed on the merits of the case or on the submissions made by the appellant department, and the same shall be examined independently by the adjudicating authority.

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

By Registered Post A.D.

F.Nos. S/49-07/CA-2/CUS/MUN/Feb/2025-26 Dated –30.03.2026

To,

(i) The Deputy Commissioner of Customs (Review),
Custom House, Mundra.

(ii) M/s Priyal International, Navkar Complex, Shop No.:02, Plot 217, Ward 12B, Ganhdidhma. Kachchh 370 201

(iii) Address 02: 191,
Ward No. 9AG, Bharat Nagar,
Gandhidham-370201.

Copy to:

1. The Chief Commissioner of Customs Gujarat, Customs House, Ahmedabad.
2. The Principal Commissioner of Customs, Customs House, Mundra.
3. The Joint/ Addl Commissioner of Customs, Custom House, Mundra.
4. The Joint/ Addl Commissioner of Customs, Custom House, Mundra.. Pl find enclosed one above copy to serve the respondent in person, as the same returned undelivered by the post.
5. Guard File.