



सीमाशुल्क(अपील) आयुक्तकाकार्यालय,  
OFFICE OF THE COMMISSIONER OF CUSTOMS(APPEALS),अहमदाबाद AHMEDABAD,  
चौथीमंज़िल 4th Floor, हडको बिल्डिंगHUDCO Building, ईश्वर भुवन रोड़ IshwarBhuvan Road,  
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009  
दूरभाषक्रमांक Tel. No. 079-26589281  
DIN- 20251071MN0000402382

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| क | फ़ाइलसंख्या FILE NO.   | As per Table-I  |
| ख | अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 की धारा 128कके अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962): | MUN-CUSTM-000-APP-210 to 360 -25-26   |
| ग | पारितकर्ता PASSED BY   | SHRI AMIT GUPTA<br>Commissioner of Customs (Appeals),<br>AHMEDABAD  |
| घ | दिनांक DATE  | 13.10.2025  |
| ङ | उद्भूतअपीलआदेशकीसं. वदिनांक<br>ARISING OUT OF ORDER-IN-ORIGINAL NO.  | Bills of Entry as per Table -I  |
| च | अपीलआदेशजारीकरनेकीदिनांक<br>ORDER- IN-APPEAL ISSUED ON:  | 13.10.2025  |
| छ | अपीलकर्तकानामवपता<br>NAME AND ADDRESS OF THE APPELLANT:  | M/s. GameChange Solar Services India Private Limited,<br>1st Floor, Monarch Ramani, 7th C Main Rd,<br>Komarmangala 3 Block,<br>Bengaluru,<br>Karnataka-560034 |

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| 1. | यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.<br>This copy is granted free of cost for the private use of the person to whom it is issued.  |
| 2. | सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते हैं. |

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|     | 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.   |   |
|     | खेत सम्बन्धित आदेश/Order relating to :  |   |
| (क) | बैगेज के रूप में आयातित कोई माल.  |   |
| (a) | any goods imported on baggage.  |   |
| (ख) | भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.  |   |
| (b) | any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.   |   |
| (ग) | सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.  |   |
| (c) | Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.  |   |
| 3.  | पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :  |   |
|     | The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :   |   |
| (क) | कोर्ट फी एक्ट, 1870 के मद सं.6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.   |   |
| (a) | 4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.   |   |
| (ख) | सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो  |   |
| (b) | 4 copies of the Order-in-Original, in addition to relevant documents, if any  |   |
| (ग) | पुनरीक्षण के लिए आवेदन की 4 प्रतियां  |   |
| (c) | 4 copies of the Application for Revision.   |   |
| (घ) | पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथासंशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्षक अधीन आता है में रु. 200/- (रुपये दो सौ मात्र) या रु. 1000/- (रुपये एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां. यदि शुल्क मांगा गया ब्याज, लगाया गया दंड की राशि और रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु. 200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु. 1000/-  |   |
| (d) | The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-. |   |
| 4.  | मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं  |   |
|     | In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :  |   |
|     | सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर<br>अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ   | Customs, Excise & Service Tax Appellate Tribunal,<br>West Zonal Bench                 |
|     | दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल,<br>असारवा, अहमदाबाद-380016   | 2nd Floor, Bahumali Bhavan,<br>Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380<br>016 |



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| 5.  | सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-  |
|     | Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -  |
| (क) | अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हजार रूपए.   |
| (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) | अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पाँच हजार रूपए  |
| (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) | अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हजार रूपए.   |
| (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) | इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10 % अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में हैं, या दंड के 10 % अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा।  |
| (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.  | उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए. |
|     | 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.  |



**ORDER - IN - APPEAL**

M/s.GameChange Solar Services India Private Limited, 1<sup>st</sup> Floor, Monarch Ramani, 7<sup>th</sup> C Main Road, Koramangala 3 Block, Bengaluru, Karnataka – 560034 (herein after referred to as the “appellant”) have filed 151 appeals in terms of Section 128 of the Customs Act, 1962, as per details given in Table – I below, challenging the assessment in the Bills of Entry mentioned therein.

**TABLE – I**

| Sr. No | Appeal File No.        | Bill of Entry & Date         |
|--------|------------------------|------------------------------|
| 1      | S/49-457/CUS/MUN/24-25 | BOE 7817031 dated 16.01.2025 |
| 2      | S/49-458/CUS/MUN/24-25 | BOE 7817757 dated 16.01.2025 |
| 3      | S/49-467/CUS/MUN/24-25 | BOE 7817763 dated 16.01.2025 |
| 4      | S/49-468/CUS/MUN/24-25 | BOE 7817750 dated 16.01.2025 |
| 5      | S/49-469/CUS/MUN/24-25 | BOE 7918076 dated 21.01.2025 |
| 6      | S/49-470/CUS/MUN/24-25 | BOE 7748786 dated 12.01.2025 |
| 7      | S/49-471/CUS/MUN/24-25 | BOE 7787849 dated 15.01.2025 |
| 8      | S/49-472/CUS/MUN/24-25 | BOE 7799214 dated 15.01.2025 |
| 9      | S/49-473/CUS/MUN/24-25 | BOE 7799379 dated 15.01.2025 |
| 10     | S/49-474/CUS/MUN/24-25 | BOE 7799890 dated 15.01.2025 |
| 11     | S/49-475/CUS/MUN/24-25 | BOE 7799980 dated 15.01.2025 |
| 12     | S/49-476/CUS/MUN/24-25 | BOE 7799766 dated 15.01.2025 |
| 13     | S/49-477/CUS/MUN/24-25 | BOE 7799761 dated 15.01.2025 |
| 14     | S/49-484/CUS/MUN/24-25 | BOE 7918073 dated 21.01.2025 |
| 15     | S/49-485/CUS/MUN/24-25 | BOE 7817017 dated 16.01.2025 |
| 16     | S/49-05/CUS/MUN/25-26  | BOE 7631217 dated 06.01.2025 |
| 17     | S/49-06/CUS/MUN/25-26  | BOE 8136108 dated 03.02.2025 |
| 18     | S/49-07/CUS/MUN/25-26  | BOE 7597944 dated 03.01.2025 |
| 19     | S/49-08/CUS/MUN/25-26  | BOE 7627485 dated 06.01.2025 |
| 20     | S/49-09/CUS/MUN/25-26  | BOE 7626747 dated 06.01.2025 |
| 21     | S/49-10/CUS/MUN/25-26  | BOE 8098096 dated 30.01.2025 |
| 22     | S/49-11/CUS/MUN/25-26  | BOE 8097858 dated 30.01.2025 |
| 23     | S/49-12/CUS/MUN/25-26  | BOE 8089913 dated 30.01.2025 |
| 24     | S/49-13/CUS/MUN/25-26  | BOE 8096275 dated 30.01.2025 |
| 25     | S/49-14/CUS/MUN/25-26  | BOE 8096258 dated 30.01.2025 |
| 26     | S/49-15/CUS/MUN/25-26  | BOE 8097409 dated 30.01.2025 |
| 27     | S/49-16/CUS/MUN/25-26  | BOE 8096982 dated 30.01.2025 |
| 28     | S/49-17/CUS/MUN/25-26  | BOE 8097418 dated 30.01.2025 |
| 29     | S/49-18/CUS/MUN/25-26  | BOE 8097424 dated 30.01.2025 |
| 30     | S/49-19/CUS/MUN/25-26  | BOE 8097422 dated 30.01.2025 |
| 31     | S/49-20/CUS/MUN/25-26  | BOE 8098100 dated 30.01.2025 |
| 32     | S/49-23/CUS/MUN/25-26  | BOE 7672603 dated 08.01.2025 |
| 33     | S/49-24/CUS/MUN/25-26  | BOE 7658489 dated 07.01.2025 |
| 34     | S/49-25/CUS/MUN/25-26  | BOE 7664959 dated 08.01.2025 |
| 35     | S/49-33/CUS/MUN/25-26  | BOE 8277471 dated 10.02.2025 |
| 36     | S/49-34/CUS/MUN/25-26  | BOE 8301391 dated 12.02.2025 |
| 37     | S/49-35/CUS/MUN/25-26  | BOE 8300945 dated 12.02.2025 |





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| 38 | S/49-36/CUS/MUN/25-26  | BOE 8290994 dated 11.01.2025 |
| 39 | S/49-37/CUS/MUN/25-26  | BOE 7717618 dated 10.01.2025 |
| 40 | S/49-38/CUS/MUN/25-26  | BOE 7722435 dated 10.01.2025 |
| 41 | S/49-39/CUS/MUN/25-26  | BOE 7718096 dated 10.01.2025 |
| 42 | S/49-49/CUS/MUN/25-26  | BOE 8448552 dated 19.02.2025 |
| 43 | S/49-50/CUS/MUN/25-26  | BOE 8527080 dated 24.02.2025 |
| 44 | S/49-51/CUS/MUN/25-26  | BOE 8499660 dated 22.02.2025 |
| 45 | S/49-52/CUS/MUN/25-26  | BOE 8490958 dated 21.02.2025 |
| 46 | S/49-53/CUS/MUN/25-26  | BOE 8499649 dated 22.02.2025 |
| 47 | S/49-57/CUS/MUN/25-26  | BOE 8051202 dated 28.01.2025 |
| 48 | S/49-58/CUS/MUN/25-26  | BOE 8055927 dated 28.01.2025 |
| 49 | S/49-59/CUS/MUN/25-26  | BOE 8051218 dated 28.01.2025 |
| 50 | S/49-60/CUS/MUN/25-26  | BOE 8051238 dated 28.01.2025 |
| 51 | S/49-61/CUS/MUN/25-26  | BOE 8055930 dated 28.01.2025 |
| 52 | S/49-62/CUS/MUN/25-26  | BOE 8618249 dated 28.02.2025 |
| 53 | S/49-63/CUS/MUN/25-26  | BOE 8054421 dated 28.01.2025 |
| 54 | S/49-64/CUS/MUN/25-26  | BOE 8358255 dated 14.02.2025 |
| 55 | S/49-65/CUS/MUN/25-26  | BOE 8618235 dated 28.02.2025 |
| 56 | S/49-66/CUS/MUN/25-26  | BOE 8650080 dated 01.03.2025 |
| 57 | S/49-67/CUS/MUN/25-26  | BOE 8537656 dated 24.02.2025 |
| 58 | S/49-95/CUS/MUN/25-26  | BOE 9075137 dated 24.03.2025 |
| 59 | S/49-96/CUS/MUN/25-26  | BOE 9075132 dated 24.03.2025 |
| 60 | S/49-97/CUS/MUN/25-26  | BOE 9074523 dated 24.03.2025 |
| 61 | S/49-98/CUS/MUN/25-26  | BOE 9075859 dated 24.03.2025 |
| 62 | S/49-99/CUS/MUN/25-26  | BOE 9075162 dated 24.03.2025 |
| 63 | S/49-110/CUS/MUN/25-26 | BOE 9219162 dated 01.04.2025 |
| 64 | S/49-111/CUS/MUN/25-26 | BOE 9264806 dated 03.04.2025 |
| 65 | S/49-117/CUS/MUN/25-26 | BOE 9338669 dated 07.04.2025 |
| 66 | S/49-118/CUS/MUN/25-26 | BOE 9351305 dated 07.04.2025 |
| 67 | S/49-124/CUS/MUN/25-26 | BOE 9561804 dated 18.04.2025 |
| 68 | S/49-125/CUS/MUN/25-26 | BOE 9513969 dated 16.04.2025 |
| 69 | S/49-126/CUS/MUN/25-26 | BOE 9474178 dated 14.04.2025 |
| 70 | S/49-128/CUS/MUN/25-26 | BOE 9607202 dated 20.04.2025 |
| 71 | S/49-129/CUS/MUN/25-26 | BOE 9607199 dated 20.04.2025 |
| 72 | S/49-130/CUS/MUN/25-26 | BOE 9607200 dated 20.04.2025 |
| 73 | S/49-131/CUS/MUN/25-26 | BOE 9694146 dated 25.04.2025 |
| 74 | S/49-132/CUS/MUN/25-26 | BOE 9607201 dated 20.04.2025 |
| 75 | S/49-133/CUS/MUN/25-26 | BOE 9718150 dated 26.04.2025 |
| 76 | S/49-134/CUS/MUN/25-26 | BOE 9645532 dated 22.04.2025 |
| 77 | S/49-135/CUS/MUN/25-26 | BOE 9607203 dated 20.04.2025 |
| 78 | S/49-164/CUS/MUN/25-26 | BOE 2029754 dated 13.05.2025 |
| 79 | S/49-165/CUS/MUN/25-26 | BOE 2042896 dated 14.05.2025 |
| 80 | S/49-166/CUS/MUN/25-26 | BOE 2050956 dated 14.05.2025 |
| 81 | S/49-167/CUS/MUN/25-26 | BOE 2043238 dated 14.05.2025 |
| 82 | S/49-168/CUS/MUN/25-26 | BOE 2075013 dated 15.05.2025 |
| 83 | S/49-169/CUS/MUN/25-26 | BOE 2075011 dated 15.05.2025 |
| 84 | S/49-170/CUS/MUN/25-26 | BOE 2075126 dated 15.05.2025 |
| 85 | S/49-171/CUS/MUN/25-26 | BOE 2075183 dated 15.05.2025 |
| 86 | S/49-172/CUS/MUN/25-26 | BOE 2075296 dated 15.05.2025 |
| 87 | S/49-173/CUS/MUN/25-26 | BOE 2075247 dated 15.05.2025 |
| 88 | S/49-174/CUS/MUN/25-26 | BOE 9874729 dated 05.05.2025 |
| 89 | S/49-175/CUS/MUN/25-26 | BOE 9987074 dated 10.05.2025 |





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| 90  | S/49-176/CUS/MUN/25-26     | BOE 9995841 dated 11.05.2025 |
| 91  | S/49-191/CUS/MUN/25-26     | BOE 2358175 dated 29.05.2025 |
| 92  | S/49-192/CUS/MUN/25-26     | BOE 2358164 dated 29.05.2025 |
| 93  | S/49-193/CUS/MUN/25-26     | BOE 9987079 dated 10.05.2025 |
| 94  | S/49-194/CUS/MUN/25-26     | BOE 2357879 dated 29.05.2025 |
| 95  | S/49-195/CUS/MUN/25-26     | BOE 2357883 dated 29.05.2025 |
| 96  | S/49-196/CUS/MUN/25-26     | BOE 2253603 dated 24.05.2025 |
| 97  | S/49-197/CUS/MUN/25-26     | BOE 2216073 dated 22.05.2025 |
| 98  | S/49-210/CUS/MUN/SEP/25-26 | BOE 3011629 dated 02.07.2025 |
| 99  | S/49-211/CUS/MUN/SEP/25-26 | BOE 2463530 dated 04.06.2025 |
| 100 | S/49-212/CUS/MUN/SEP/25-26 | BOE 2463558 dated 04.06.2025 |
| 101 | S/49-213/CUS/MUN/SEP/25-26 | BOE 3030175 dated 03.07.2025 |
| 102 | S/49-214/CUS/MUN/SEP/25-26 | BOE 3010842 dated 02.07.2025 |
| 103 | S/49-215/CUS/MUN/SEP/25-26 | BOE 2463568 dated 04.06.2025 |
| 104 | S/49-216/CUS/MUN/SEP/25-26 | BOE 2504307 dated 06.06.2025 |
| 105 | S/49-217/CUS/MUN/SEP/25-26 | BOE 2508988 dated 06.06.2025 |
| 106 | S/49-218/CUS/MUN/SEP/25-26 | BOE 2463539 dated 04.06.2025 |
| 107 | S/49-219/CUS/MUN/SEP/25-26 | BOE 3054381 dated 04.07.2025 |
| 108 | S/49-220/CUS/MUN/SEP/25-26 | BOE 3022819 dated 03.07.2025 |
| 109 | S/49-221/CUS/MUN/SEP/25-26 | BOE 3054377 dated 04.07.2025 |
| 110 | S/49-222/CUS/MUN/SEP/25-26 | BOE 3051558 dated 04.07.2025 |
| 111 | S/49-223/CUS/MUN/SEP/25-26 | BOE 2901991 dated 27.06.2025 |
| 112 | S/49-224/CUS/MUN/SEP/25-26 | BOE 2531581 dated 07.06.2025 |
| 113 | S/49-225/CUS/MUN/SEP/25-26 | BOE 2617746 dated 12.06.2025 |
| 114 | S/49-226/CUS/MUN/SEP/25-26 | BOE 2531399 dated 07.06.2025 |
| 115 | S/49-227/CUS/MUN/SEP/25-26 | BOE 2648710 dated 13.06.2025 |
| 116 | S/49-228/CUS/MUN/SEP/25-26 | BOE 2817859 dated 23.06.2025 |
| 117 | S/49-229/CUS/MUN/SEP/25-26 | BOE 2625031 dated 13.06.2025 |
| 118 | S/49-230/CUS/MUN/SEP/25-26 | BOE 2617739 dated 13.06.2025 |
| 119 | S/49-231/CUS/MUN/SEP/25-26 | BOE 2818010 dated 23.06.2025 |
| 120 | S/49-232/CUS/MUN/SEP/25-26 | BOE 3143928 dated 09.07.2025 |
| 121 | S/49-233/CUS/MUN/SEP/25-26 | BOE 2540477 dated 09.06.2025 |
| 122 | S/49-234/CUS/MUN/SEP/25-26 | BOE 2635435 dated 13.06.2025 |
| 123 | S/49-235/CUS/MUN/SEP/25-26 | BOE 2905843 dated 27.06.2025 |
| 124 | S/49-236/CUS/MUN/SEP/25-26 | BOE 3132740 dated 08.07.2025 |
| 125 | S/49-237/CUS/MUN/SEP/25-26 | BOE 2644971 dated 13.06.2025 |
| 126 | S/49-238/CUS/MUN/SEP/25-26 | BOE 2816259 dated 23.06.2025 |
| 127 | S/49-239/CUS/MUN/SEP/25-26 | BOE 2902764 dated 27.06.2025 |
| 128 | S/49-240/CUS/MUN/SEP/25-26 | BOE 2823750 dated 23.06.2025 |
| 129 | S/49-253/CUS/MUN/SEP/25-26 | BOE 3214211 dated 12.07.2025 |
| 130 | S/49-254/CUS/MUN/SEP/25-26 | BOE 3248763 dated 14.07.2025 |
| 131 | S/49-255/CUS/MUN/SEP/25-26 | BOE 3204668 dated 11.07.2025 |
| 132 | S/49-256/CUS/MUN/SEP/25-26 | BOE 3213564 dated 12.07.2025 |
| 133 | S/49-257/CUS/MUN/SEP/25-26 | BOE 3195332 dated 11.07.2025 |
| 134 | S/49-258/CUS/MUN/SEP/25-26 | BOE 3192655 dated 11.07.2025 |
| 135 | S/49-259/CUS/MUN/SEP/25-26 | BOE 3194346 dated 11.07.2025 |
| 136 | S/49-260/CUS/MUN/SEP/25-26 | BOE 3187981 dated 11.07.2025 |
| 137 | S/49-262/CUS/MUN/SEP/25-26 | BOE 3770452 dated 08.08.2025 |
| 138 | S/49-263/CUS/MUN/SEP/25-26 | BOE 3381760 dated 20.07.2025 |
| 139 | S/49-264/CUS/MUN/SEP/25-26 | BOE 3364632 dated 19.07.2025 |
| 140 | S/49-265/CUS/MUN/SEP/25-26 | BOE 3676779 dated 04.08.2025 |
| 141 | S/49-266/CUS/MUN/SEP/25-26 | BOE 3355408 dated 19.07.2025 |





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| 142 | S/49-267/CUS/MUN/SEP/25-26 | BOE 3360587 dated 19.07.2025 |
| 143 | S/49-268/CUS/MUN/SEP/25-26 | BOE 3824544 dated 11.08.2025 |
| 144 | S/49-269/CUS/MUN/SEP/25-26 | BOE 3382012 dated 20.07.2025 |
| 145 | S/49-270/CUS/MUN/SEP/25-26 | BOE 3360584 dated 19.07.2025 |
| 146 | S/49-271/CUS/MUN/SEP/25-26 | BOE 3441692 dated 23.07.2025 |
| 147 | S/49-272/CUS/MUN/SEP/25-26 | BOE 3539497 dated 28.07.2025 |
| 148 | S/49-273/CUS/MUN/SEP/25-26 | BOE 3538431 dated 28.07.2025 |
| 149 | S/49-274/CUS/MUN/SEP/25-26 | BOE 3480943 dated 25.07.2025 |
| 150 | S/49-275/CUS/MUN/SEP/25-26 | BOE 3441700 dated 23.07.2025 |
| 151 | S/49-276/CUS/MUN/SEP/25-26 | BOE 3824944 dated 11.08.2025 |

2. As the issue involved is identical in all the 151 appeals, they are taken up simultaneously for disposal. Facts of the case, in brief, as per appeal memorandum, are that the Appellant is engaged in the business of supply of solar racking and tracker products, including solar tracker system, which is an automatic mechanical structure for mounting solar panels. This mechanical structure, i.e., the solar tracker system automatically orients the solar panels mounted on it to face the sun as it moves across the sky during the day. This automatic tracking optimizes solar panels' exposure to direct sunlight throughout the day, leading to increased energy production. Unlike fixed solar arrays, which are stationary and mounted in a fixed position, single-axis solar trackers have the capability to tilt or rotate along a single axis. They can either automatically rotate on a horizontal axis to follow the sun's east-to-west movement or tilt on a vertical axis to adjust for the sun's changing elevation angle. This allows for optimal exposure to sunlight, maximizing energy production. A solar tracker system is made of various parts and components including posts, brackets, purlins, bearings, row tubes, braided jumpers, electronic controllers and actuators, and associated hardware viz. flanges, nut, bolts, etc. These parts are mostly made from non-corrosive metal materials viz. galvanized steel, stainless steel, etc. They are specifically designed and customized with precision, such that they can directly be assembled at the customer's site to install a complete solar tracker system. Once fully installed at site, they are capable of mechanically adjusting the position of solar panels mounted on it by tracking the sun's movement. These parts and components are mostly imported by the Appellant. However, given the considerable size of the entire Solar Tracker System, the import of its parts and components is made in a staggered manner i.e., by way of different consignments. At the time of import, these parts and components are classified under different tariff headings on the basis of the nature of the imported goods, which can be largely categorized into the following three broad categories:

- Hardware comprising nuts and bolts - These are parts of general use in terms of Note 1 of Section XVI read with Note 2 of Section XV of the CTA, and hence they are classified by the Appellant under CTH 7318.
- Electronics viz. Controller and Actuators - Since they are individually covered as goods under Chapter 85 (under CTH 8537 and CTH 8501), they are classified under their respective headings in terms of Note 2(a) of Section XVI of the CTA.
- Remaining core parts - These are specifically designed / customized are suitable for use "solely or principally" with the solar tracker system, and hence in terms of Note





2(b) of Section XVI of the CTA, it is the submission of the Appellant that they deserve to be classified under CTH under the same Chapter heading as that of Tracker System i.e. CTH 8479 and not CTH 7308.

2.1 The subject goods imported *vide* the Impugned BOEs are covered under goods covered under category (c) as noted above. Hence, this appeal is limited to the issue of classification of such parts only. The Appellant had imported one such part *viz.* Torque Beam from its foreign suppliers i.e., Wuxi OUYA Lift Machinery Co. Ltd *vide* three BOEs *viz.* BOE No. 3526560 dated 17.05.2024; and BOE Nos. 3567204 & 3567368 both dated 20.05.2024. In relation to the said imports, a query was raised by the Respondent seeking documentary evidence to demonstrate that these goods have been designed/produced specifically for use in a solar tracker system and are not general mounting structures. In response to the query, the Appellant made various submissions demonstrating that the said goods are specifically designed and solely used in the Solar Tracker System, *inter alia* including the technical specifications and nature of such goods, the business modality of the Appellant which ensures the usage of such goods for specified purposes only and the object of the Appellant as per its Memorandum of Association limited to the business of solar tracking products. The Assistant Commissioner of Customs, Group 5, Mundra Customs House, Mundra, Gujarat - 370421 issued an Order-in-Original No. MCH/ 278 /AC/ROJ/GRP-V/2024-25 dated 08.07.2024 ("**Order dated 08.07.2024**"). The said order rejected the Appellant's classification under CTH 8479 8999 and proceeded to reassess the three BOEs *viz.* BOE No. 3526560 dated 17.05.2024; and BOE Nos. 3567204 & 3567368 both dated 20.05.2024 under Section 17(5) of the Customs Act under CTH 7308 9010 as structures of iron and steel. Aggrieved, the Appellant has challenged the said Order dated 08.07.2024 before the Commissioner (Appeals) by way of filing an appeal no. MUN-CUSTOM-000\_APP-239-24-25 dated 05.08.2024. It may be noted that in the course of these appellate proceedings, the Appellant has also obtained and filed a certificate from a Chartered Engineer certifying that the said goods are specifically designed and solely used with Solar Tracking System.

2.2 Thereafter for the future consignments, the Company had initially requested the Authorities to permit clearance on a provisional assessment basis *vide* its letter dated 24.07.2024 till the time its appeal is pending. The Commissioner of Customs (Appeals), Ahmedabad, allowed the Appeal preferred by the Appellant *vide* OIA No. MUN-CUSTOM-000\_APP-239-24-25 dtd. 31.01.2025 by setting aside the Order-in-Original No. MCH/ 278 /AC/ROJ/GRP-V/2024-25 dated 08.07.2024 passed by the Assistant Commissioner of Customs, Mundra.

2.3 Since no such speaking order was forthcoming and in order to meet urgent business exigencies and avoid the burden of escalating demurrage charges, the Appellant filed its Bills of Entry (including the Impugned BOEs) adopting classification under CTH 7308 9010 and to paid the applicable customs duty under protest.

### **SUBMISSIONS OF THE APPELLANT**

3. Being aggrieved with the assessment under CTH 7308 9010 instead of CTH 8479 8999 in the impugned Bills of Entry, the Appellant, has filed the present 151 appeals as per Table-I above against the self assessment. The appellant has *inter-alia*, have raised various contentions and filed detailed submissions as given below in support their claims:






- The issue in the present case relates to classification of the subject goods. The key contesting classification entries are CTH 8479 8999 which attracts Basic Customs Duty @ 7.5% and CTH 7308 9010 which attracts a Basic Customs Duty @10% after applying the benefit of exemption under serial entry 377 of the Notification No. 50/2017-Cus dated 30.06.2017.
- The subject parts are suitable for use solely with the Solar Tracker System and hence classifiable under CTH 8479 8999;
- The classification of goods under the Customs Tariff Act, 1975 is governed by the General Rules for the Interpretation of the First Schedule of the Customs Tariff Act, 1975 (GRI). As per Rule 1 of GRI, the classification is to be determined as per the titles of Section, Chapters and Sub-Chapters and the terms of such headings, and any relative Section or Chapter Notes;
- Under the Scheme of classification of Customs, as set out in different Sections, Chapters, Heading, Sub-Headings of the Customs Tariff Act, 1975, there has been a long recognition to the principle that the “parts”: which are suitable for use “solely or principally” with a particular kind of machine is to be classified under the same Chapter Heading as that of such machine. In this context, the relevant Rule applicable to the current facts is set out at Note 2 of the Section XVI (covering Chapter 84 and 85 in its ambit);
- The Appellant imported various parts and component of the Tracker System including posts, brackets, purlins, bearings, row tubes, braided jumpers, electronic controllers and actuators and associated hardware viz. flanges, nuts bolts etc. These parts are largely made from non-corrosive metal materials viz. galvanized steel, stainless steel, etc. Subsequent to imports, these parts are assembled and installed directly at the site of the Appellant’s customers. Once fully installed at customer’s site as a Single Axis Tracker System, they are capable of mechanically adjusting the position of solar panels mounted on it by tracking the sun’s movement.
- The Tracker System is a machine / mechanical appliance which automatically rotates the solar panels in the directions of sun. Considering its individual function, the said Tracker System is classifiable under CTH 8479, which covers “machines and mechanical appliance having individual functions, not specified or included elsewhere in this chapter”. A machine whose function can be performed distinctly from and independently of any other machine is regarded to have individual functions. Considering this, it is not in doubt that a Single Tracker System, when installed as a single unit at the site independently performs its function viz., the function of mechanically orienting the solar panels in the direction of sun without any other





interruption / assistance. Hence, the Single Axis Tracker System is having individual function and its classification under CTH 8479;

- Reference is also placed to the Purchase Orders, Manufacturing and supply agreement, supplier's invoice, installment manual etc to claim that each of the subject goods are parts of Solar Tracker System;
- The imported parts are specifically designed as per specifications provided solely for use as a part of overall Tracker System;
- That the goods are solely and principally used in the manufacture of Tracker System only. Accordingly, the imported goods merits classification as parts suitable for use solely or principally with a particular kind of machine which is the Tracker System. Furthermore, they wish to emphasize that their Contract with its customers is to supply a "Solar Tracker" rather than the individual parts and components imported in the impugned Bills of Entry;
- Basis on the fact, it is submitted that by application of Note 2 (b) of Section XVI classification of the subject parts, which are solely or principally used with a particular kind of machine, i.e., Tracker System, is to be done under CTH 84798999;
- As regards the scope of the term 'solely and principally' used in the CTA, they placed reliance on the following decisions:

- i. *Systems & Components vs. Commissioner of C.Ex, Thane – I – 2008 (226) ELT* 240 (Tri.- Mumbai);
- ii. *In re: Alvest Millenium Aviation Leasing IFSC Pvt. Ltd. – 2022 (381) E.L.T. 558* (A.A.R – Cus. – Mum)
- iii. *Commissioner of Customs, Madras vs. Abel Tronics Ltd. – 1997 (93) ELT 289* (Tribunal);
- iv. *Elgi Ulta Appliances Ltd. vs. Commissioner of Central Excise, Coimbatore – 2001 (134) E.L.T. 245 (Tri. – Chennai) – maintained by Supreme Court in 2000 (120) ELT A119 (SC);*
- v. *Commissioner of C.Ex., Jaipur vs. Mahavir Aluminium Ltd. – 2002 (145) E.L.T. 411 (Tri. – Del.)*
- vi. *Vestas Wind Technology India Pvt Ltd Vs. Commr of Customs, Kandla [2015(327)ELT 195(Tri-Ahmd)]*





**PERSONAL HEARING**

4. Personal hearing in the matter was held on 08.10.2025. Shri Hanish Phogat, Advocate, appeared for hearing on behalf of the Appellant. He reiterated the submissions made in the appeal memorandum. The appellant also submitted additional submission vide Email dtd. 10.10.2025 wherein it has been contended as under:-

- The Appellant submits that CTH 8479 8999 is evidently the more specific entry than CTH 7308 for classification of subject goods as: (a) the subject goods are not used in plain structures but only in a solar tracker system; and (b) they are suitable for use 'solely or principally' only with a solar tracker system given their design, technical specifications, etc. Therefore, the subject goods ought to be classified under the same chapter heading as machine, rather than under a separate chapter heading as individual items. It is pertinent to note here that only because the subject goods are made of iron or steel do not preclude them from being classified as parts of a machine, as some base materials (such as iron and steel) will always be used in the manufacture of any part. As per submissions made above, the subject goods are indeed specifically designed and used with a solar tracker system. They are not plain structures which are capable of being used along with any structure made of iron and steel. Therefore, the Appellant submits that the subject goods are classifiable goods under CTH 8479 i.e., the same heading as the machine they form part of.
- In this regard, the Appellant also places reliance on **Maschio Gaspardo India Pvt. Ltd. vs. Commissioner of Customs (Import), Mumbai Zone-II [2016 (332) ELT 153 (Tri-Mumbai)]**
- The Appellant submits that it recently imported Torque Beams from Wuxi OUYA Lift Machinery Co. Ltd under three BOEs dated 17.05.2024 and 20.05.2024. Following a query from the Respondent seeking proof that these were not general mounting structures, the Appellant submitted evidence, including technical specifications, product nature, business practices, and its Memorandum of Association, to show the goods are specifically designed and solely used in solar tracker systems. The Assistant Commissioner, Mundra Customs House, vide Order-in-Original dated 08.07.2024, rejected classification under CTH 8479 8999 and reassessed under CTH 7308 9010, citing the goods' nature as steel tubes used in structures. The Appellant preferred an appeal on 25.08.2024 against the said speaking order dated 08.07.2024. On 31.01.2025, the Commissioner of Customs (Appeals), Ahmedabad, allowed the appeal, holding that torque beams are parts solely/principally designed for use in the solar tracker system and classifiable under CTH 8479 per Section XVI Note 2(b) of Customs Tariff Act, 1975.
- In light of the principle of judicial discipline, as your good office is dealing with the same set of facts as well as legal background, it is our humble submission that any contrary position be avoided in the interest of consistency and ease of doing business.
- The Appellant has, in the interest of time and brevity, engaged an independent Chartered Engineer ('CE') to physically examine one particular part (Torque Beam) of solar tracker system, and basis its examination, certify whether the said parts are to be considered as





specifically designed and solely used with solar tracker system. Based on its detailed examination, the CE vide its certificate dated 29.08.2024, has inter alia certified as under:

*"Upon examination of the same, we hereby certify that the Torque beam or Row Tubes are a key part of a solar tracker system which enables the solar panels to turn around a single axis, ensuring they follow the sun. These are specifically designed goods solely used in the installation of solar tracking systems to enable the solar panels to rotate around its axis to follow the direction of the sun. The beams have a specific utility and absence of any of them or non-conformity to the specific design agreed for the project will adversely impact the strength, construction and function of the solar tracking system. Further, due to the unique shape and size of the solar panels and consequently solar tracking systems, the torque beams are tailor made. Thus, the torque beams are designed to function as a part of a Solar Tracker System and in view of its specific design and usage they are not meant for the general-purpose use as a standalone structure."*

- In view of the above, the same rationale would be applicable for other subject parts that are similarly manufactured to the Appellant's specifications to be solely or principally used in the solar tracker system. Additionally, as provided above, Torque Beam has been classified under CTH 8479 by the Commissioner (Appeals), Ahmedabad, by way of order dated 31.01.2025. Accordingly, these subject goods also merit classification as parts of a solar tracker system under CTH 8479.
- Section 17 of the Customs Act, 1962 unequivocally stipulates that where the proper officer, upon re-assessment, is of the opinion that the self-assessment made by the importer is incorrect, such officer is bound to issue a speaking order within 15 days from the date of re-assessment of the Bill of Entry. However, in the present case, no such speaking order was issued within the prescribed timeframe, nor was any proper verification, examination, or testing of the goods undertaken so as to validly re-assess the duty leviable thereon. **Ganpat Rai Shri Ram & Co. Vs. Commissioner of Central Excise & CGST, Noida (MANU/CN/0252/2024) Para 4.9** relied upon. Reliance is also placed upon **Commissioner, Customs (Preventive)- Jodhpur v. M/S Shiv Ganesh Exim Pvt Ltd, Customs Appeal No. 52027 OF 2021 (Date of Judgement – 02.09.2024) para 15** and **Woodstruck Furniture Pvt. Ltd. V. The Union of India 2011 ELT KER 269 327 para 5.**
- Since the Assistant Commissioner of Customs failed to exercise jurisdiction vested in him as per sub-section (5) of Section 17 of the Act and so long that order was not passed, no question of acceptance of the order of assessment arose. **Kothari Metals Ltd. V. Union of India, 2011 SCC ONLINE CAL 5529 Para 15 to 19** relied upon.
- The Rule 3 of the General Rules of Interpretation, relied upon by the Adjudicating Authority while passing the order dated 08.07.2024, relates to mixture of goods or composite goods and hence is not applicable in the present case wherein the goods imported constitute essential components of the Solar Tracker System.
- After the favorable order dated 31.01.2025 passed by the Commissioner of Customs (Appeals), no appeals have been preferred by the Department till date. Therefore, the order dated 31.01.2025 has attained finality. Further, there have been no order/direction etc of any nature whatsoever rejecting the Appellant's classification till date. The Appellant is simply suffering from inaction on part of Assessing Officer for not passing a speaking order.





- Appellant is severely prejudiced from the wrong classification and inaction on part of the department for failing to pass a speaking order. Appellant closely works with various EPC Contractors for supply of solar tracker devices to various solar projects of Government of India. The wrong classification severely affects the cash flow of the Appellant, placing it at a huge disadvantage from its competitors who import the devices under chapter 84. Further, the appellant, being constrained to pay duty under protest for every Bill of Entry and to file Appeal for all such Bills of Entry, suffers from huge delays and backlogs of Appeals which in turn affects its efficiency in fulfilling Government Projects on time.
- It is settled proposition of law that principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. The mere fact that the order of the appellate authority is not "acceptable" to the department — in itself an objectionable phrase — and is the subject-matter of an appeal can furnish no ground for not following it unless its operation has been suspended by a competent court. Reliance in this regard is placed on the law laid down by the Hon'ble Supreme Court in the case of **Union Of India And Others v. Kamlakshi Finance Corporation Ltd. 1992 SCC Supp. (1) 648**
- Further, the Hon'ble Supreme Court in the case of **Vishnu Traders v. State of Haryana 1995 SCC Supp (1) 461** in paragraph 3 have also emphasized upon the need for consistency of approach and uniformity in exercising judicial discretion respecting similar causes and held that all similar matters should receive similar treatment so that there is assurance of consistency, uniformity, predictability and certainty of judicial approach.
- That in the present case, the order dated 31.01.2025 passed by the Hon'ble Commissioner of Customs (Appeals), Ahmedabad have neither been appealed or stayed. Thus, for purpose of judicial discipline and consistency, a similar order be passed and therefore, the same should bind the parties in similarly situated cases.
- In light of the above, it is It is humbly submitted that remanding back the present appeals back to the adjudicating officer ignoring the order dated 31.01.2025 would not only lead to unnecessary and avoidable duplication, delays and procedural harassment, but also the ensuing delay would result in serious prejudice to the Appellant. Therefore, it is humbly submitted that a final appellate order be passed on merits in the interests of justice.

#### DISCUSSION AND FINDINGS

5. I have carefully gone through the case records, impugned Bills of Entries, the defense put forth by the Appellant in their appeal, arguments advanced during the course of the personal hearing as well as their additional submissions. Before going into the merits of the case, I find that as per appeal memorandum, 53 out of 151 appeals, have not been filed within statutory time limit of 60 days prescribed under Section 128(1) of the Customs Act, 1962. The details of the date of communication of the order appealed against and date of filing of the present appeals as per appeal memorandum are mentioned against each, as under:-



TABLE-II

| Sr. No. | Appeal No.            | Bill of Entry ( BOE ) No. & date | Date of Communication as per CA-1 | Date of filing Appeal | Delay in filing appeal beyond the 60 days period |
|---------|-----------------------|----------------------------------|-----------------------------------|-----------------------|--|
| 1       | S/49-05/CUS/MUN/25-26 | BOE 7631217 dated 06.01.2025     | 06/01/2025                        | 02/04/2025            | 26   |
| 2       | S/49-07/CUS/MUN/25-26 | BOE 7597944 dated 03.01.2025     | 03/01/2025                        | 02/04/2025            | 29   |
| 3       | S/49-08/CUS/MUN/25-26 | BOE 7627485 dated 06.01.2025     | 06/01/2025                        | 02/04/2025            | 26   |
| 4       | S/49-09/CUS/MUN/25-26 | BOE 7626747 dated 06.01.2025     | 06/01/2025                        | 02/04/2025            | 26   |
| 5       | S/49-10/CUS/MUN/25-26 | BOE 8098096 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 6       | S/49-11/CUS/MUN/25-26 | BOE 8097858 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 7       | S/49-12/CUS/MUN/25-26 | BOE 8089913 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 8       | S/49-13/CUS/MUN/25-26 | BOE 8096275 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 9       | S/49-14/CUS/MUN/25-26 | BOE 8096258 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 10      | S/49-15/CUS/MUN/25-26 | BOE 8097409 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 11      | S/49-16/CUS/MUN/25-26 | BOE 8096982 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 12      | S/49-17/CUS/MUN/25-26 | BOE 8097418 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 13      | S/49-18/CUS/MUN/25-26 | BOE 8097424 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 14      | S/49-19/CUS/MUN/25-26 | BOE 8097422 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 15      | S/49-20/CUS/MUN/25-26 | BOE 8098100 dated 30.01.2025     | 30/01/2025                        | 02/04/2025            | 2  |
| 16      | S/49-23/CUS/MUN/25-26 | BOE 7672603 dated 08.01.2025     | 08/01/2025                        | 07/04/2025            | 29   |
| 17      | S/49-24/CUS/MUN/25-26 | BOE 7658489 dated 07.01.2025     | 07/01/2025                        | 07/04/2025            | 30   |
| 18      | S/49-25/CUS/MUN/25-26 | BOE 7664959 dated 08.01.2025     | 08/01/2025                        | 07/04/2025            | 29   |
| 19      | S/49-36/CUS/MUN/25-26 | BOE 8290994 dated 11.01.2025     | 11/01/2025                        | 11/04/2025            | 30   |
| 20      | S/49-37/CUS/MUN/25-26 | BOE 7717618 dated 10.01.2025     | 10/01/2025                        | 11/04/2025            | 31   |
| 21      | S/49-38/CUS/MUN/25-26 | BOE 7722435 dated 10.01.2025     | 10/01/2025                        | 11/04/2025            | 31   |
| 22      | S/49-39/CUS/MUN/25-26 | BOE 7718096 dated 10.01.2025     | 10/01/2025                        | 11/04/2025            | 31   |
| 23      | S/49-49/CUS/MUN/25-26 | BOE 8448552 dated 19.02.2025     | 19/02/2025                        | 21/04/2025            | 1  |
| 24      | S/49-57/CUS/MUN/25-26 | BOE 8051202 dated 28.01.2025     | 28/01/2025                        | 25/04/2025            | 27   |





|    |                            |                              |            |            |    |
|----|----------------------------|------------------------------|------------|------------|----|
| 25 | S/49-58/CUS/MUN/25-26      | BOE 8055927 dated 28.01.2025 | 28/01/2025 | 25/04/2025 | 27 |
| 26 | S/49-59/CUS/MUN/25-26      | BOE 8051218 dated 28.01.2025 | 28/01/2025 | 25/04/2025 | 27 |
| 27 | S/49-60/CUS/MUN/25-26      | BOE 8051238 dated 28.01.2025 | 28/01/2025 | 25/04/2025 | 27 |
| 28 | S/49-61/CUS/MUN/25-26      | BOE 8055930 dated 28.01.2025 | 28/01/2025 | 25/04/2025 | 27 |
| 29 | S/49-63/CUS/MUN/25-26      | BOE 8054421 dated 28.01.2025 | 28/01/2025 | 25/04/2025 | 27 |
| 30 | S/49-64/CUS/MUN/25-26      | BOE 8358255 dated 14.02.2025 | 14/02/2025 | 25/04/2025 | 10 |
| 31 | S/49-193/CUS/MUN/25-26     | BOE 9987079 dated 10.05.2025 | 10/05/2025 | 21/07/2025 | 12 |
| 32 | S/49-210/CUS/MUN/SEP/25-26 | BOE 3011629 dated 02.07.2025 | 02/07/2025 | 01/09/2025 | 1  |
| 33 | S/49-211/CUS/MUN/SEP/25-26 | BOE 2463530 dated 04.06.2025 | 04/06/2025 | 01/09/2025 | 29 |
| 34 | S/49-212/CUS/MUN/SEP/25-26 | BOE 2463558 dated 04.06.2025 | 04/06/2025 | 01/09/2025 | 29 |
| 35 | S/49-215/CUS/MUN/SEP/25-26 | BOE 2463568 dated 04.06.2025 | 04/06/2025 | 01/09/2025 | 29 |
| 36 | S/49-216/CUS/MUN/SEP/25-26 | BOE 2504307 dated 06.06.2025 | 06/06/2025 | 01/09/2025 | 27 |
| 37 | S/49-217/CUS/MUN/SEP/25-26 | BOE 2508988 dated 06.06.2025 | 06/06/2025 | 01/09/2025 | 27 |
| 38 | S/49-218/CUS/MUN/SEP/25-26 | BOE 2463539 dated 04.06.2025 | 04/06/2025 | 01/09/2025 | 29 |
| 39 | S/49-223/CUS/MUN/SEP/25-26 | BOE 2901991 dated 27.06.2025 | 27/06/2025 | 02/09/2025 | 7  |
| 40 | S/49-224/CUS/MUN/SEP/25-26 | BOE 2531581 dated 07.06.2025 | 07/06/2025 | 02/09/2025 | 27 |
| 41 | S/49-225/CUS/MUN/SEP/25-26 | BOE 2617746 dated 12.06.2025 | 12/06/2025 | 02/09/2025 | 22 |
| 42 | S/49-226/CUS/MUN/SEP/25-26 | BOE 2531399 dated 07.06.2025 | 07/06/2025 | 02/09/2025 | 27 |
| 43 | S/49-227/CUS/MUN/SEP/25-26 | BOE 2648710 dated 13.06.2025 | 13/06/2025 | 02/09/2025 | 21 |
| 44 | S/49-228/CUS/MUN/SEP/25-26 | BOE 2817859 dated 23.06.2025 | 23/06/2025 | 02/09/2025 | 11 |
| 45 | S/49-230/CUS/MUN/SEP/25-26 | BOE 2617739 dated 13.06.2025 | 12/06/2025 | 02/09/2025 | 22 |
| 46 | S/49-231/CUS/MUN/SEP/25-26 | BOE 2818010 dated 23.06.2025 | 23/06/2025 | 02/09/2025 | 11 |
| 47 | S/49-233/CUS/MUN/SEP/25-26 | BOE 2540477 dated 09.06.2025 | 09/06/2025 | 02/09/2025 | 25 |
| 48 | S/49-234/CUS/MUN/SEP/25-26 | BOE 2635435 dated 13.06.2025 | 13/06/2025 | 02/09/2025 | 21 |
| 49 | S/49-235/CUS/MUN/SEP/25-26 | BOE 2905843 dated 27.06.2025 | 27/06/2025 | 02/09/2025 | 7  |
| 50 | S/49-237/CUS/MUN/SEP/25-26 | BOE 2644971 dated 13.06.2025 | 13/06/2025 | 02/09/2025 | 21 |
| 51 | S/49-238/CUS/MUN/SEP/25-26 | BOE 2816259 dated 23.06.2025 | 23/06/2025 | 02/09/2025 | 11 |
| 52 | S/49-239/CUS/MUN/SEP/25-26 | BOE 2902764 dated 27.06.2025 | 27/06/2025 | 02/09/2025 | 7  |
| 53 | S/49-240/CUS/MUN/SEP/25-26 | BOE 2823750 dated 23.06.2025 | 23/06/2025 | 02/09/2025 | 11 |





5.1 The relevant legal provisions governing filing an appeal before the Commissioner (Appeals) and his powers to condone the delay in filing appeals beyond 60 days as contained in Section 128 of the Customs Act, 1962 are reproduced below for ease of reference:

*SECTION 128. Appeals to [Commissioner (Appeals)]. — (1) Any person aggrieved by any decision or order passed under this Act by an officer of customs lower in rank than a [Principal Commissioner of Customs or Commissioner of Customs] may appeal to the [Commissioner (Appeals)] [within sixty days] from the date of the communication to him of such decision or order.*

*[Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days.]*

Section 128 of the Customs Act, 1962 makes it clear that the appeal has to be filed within 60 days from the date of communication of order. Further, if the Commissioner (Appeals) is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of 60 days, he can allow it to be presented within a further period of 30 days.

5.2 It is observed that in 53 Appeals in Table-II above, there is delay in filing of appeals. In their application for condonation for delay, the appellant have inter alia submitted; that the delay was caused due to the fact that they were undergoing a comprehensive data migration process. They have placed reliance in the case law of Collector, Land Acquisition Anantnag and Another Vs Mst. Katiji and Other [1987(28)ELT 185(SC)].

5.3 I find that there is delay of 31 days in 3 cases, i.e., Sr.No. 20, 21 and 22 of Table-II above, beyond the appeal period of 60 days. As per the provision of Section 128 of Customs Act, 1962, if the Commissioner (Appeals) is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of 60 days, he can allow it to be presented within a further period of 30 days. However, I note that in all these 3 cases, the last date of condonable period of 30 days was 10.04.2025 which was a closed public holiday on account of Mahavir Jayanti and the appeal was filed on next working day i.e. 11.04.2025. In this regard, I refer to the legal provisions as per Section 10 of General Clause Act, 1987 which is reproduced as under :-

**“ 10. Computation of time.—(1) Where, by any [Central Act] or Regulation made after the commencement of this Act, any act or proceeding is directed or allowed to be done or taken in any Court or office on a certain day or within a prescribed period, then, if the Court or office is closed on that day or the last day of the prescribed period, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next day afterwards on which the Court or office is open:**



*Provided that nothing in this section shall apply to any act or proceeding to which the Indian Limitation Act, 1877 (15 of 1877), applies.*

*(2) This section applies also to all 2[Central Acts] and Regulations made on or after the fourteenth day of January, 1887."*

After taking into account the facts of these 3 Appeals as well as the legal provision provided in Section 10 of General Clause Act, 1987 cited above, I am of the view that all these 3 appeals are to be considered to be filed within the condonable period of 30 days. I also place reliance on the case law of **Skoda Auto Volkswagen India Pvt Ltd Vs Commissioner ( Appeals) reported in 2021 (50) GSTL 67(Bom)** wherein the Hon'ble High Court has held as under :-

*"37. At this stage, we may refer to Section 10 of the General Clauses Act. Section 10 reads as under :-*

*"10. Computation of time. - (1) Where, by any Central Act or Regulation made after the commencement of this Act, any act or proceeding is directed or allowed to be done or taken in any Court or office on a certain day or within a prescribed period, then, if the Court or office is closed on that day or the last day of the prescribed period, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next day afterwards on which the Court or office is open :*

*Provided that nothing in this section shall apply to any act or proceeding to which the Indian Limitation Act, 1877 applies.*

*(2) This section applies also to all Central Acts and Regulations made on or after the fourteenth day of January, 1887."*

37.1 The object of this provision was succinctly explained by the Supreme Court in *Harinder Singh v. S. Karnail Singh*, AIR 1957 SC 271 wherein their Lordships stated that the object of this section is to enable a person to do what he could have done on a holiday, on the next working day. Where, therefore, a period is prescribed for the performance of an act in a Court or office, and that period expires on a holiday, then according to this section the act should be considered to have been done within that period, if it is done on the next day on which the Court or office is open. For Section 10 to apply the requirement is that there should be a period prescribed and that period should expire on a holiday. Section 10 itself indicates that this provision is for computation of time. Therefore, if the limitation for filing an appeal or the extended period for filing an appeal expires on Sunday but it is filed on Monday, then by operation of section 10 it would be deemed to have been done within time.

38. We find that 1-12-2019 was a Sunday. Therefore, benefit of this public holiday would be available to the petitioner in terms of Section 10 of the General Clauses Act. Accordingly, the appeal presented on 2-12-2019 would be construed to be within the extended period of limitation, 1-12-2019 being a public holiday. Whether the benefit of the extended period of limitation of one month is to be granted to the petitioner or not is however within the discretion of respondent No. 1."

5.4 In view of the above, it is observed that all the 53 appeals have been filed within the 30 days beyond the time limit of 60 days which is condonable as stipulated under Section 128(1) of the Customs Act, 1962. Therefore, in the interest of justice, I take a lenient view and allow all the 53 appeals as per Table-II above, filed by the appellant as admitted by condoning the delay in filing the appeal beyond the normal period of 60 days under the proviso to Section 128(1) of





the Custom Act, 1962.

5.5 Now coming to the merits of the case, it is observed that the appellant had filed 151 Bills of Entry mentioned at Table – I above, wherein goods declared as parts of the Solar Tracker System have been imported by them by adopting classification under CTH 73089010 of the Customs Tariff Act, 1975 and cleared the same on the basis of self-assessment under Section 17 of the Customs Act, 1962. It is contended by the appellant that as the Solar Tracker System is a machine and mechanical appliance having individual function of automatically rotating the solar panels in the direction of sun, its parts and components which are specifically designed and solely used with the said Tracker System, merits classification under the same Chapter Heading as that of Tracker System. It is the appellant's claim that the appropriate classification of the subject parts and components is CTH 84798999, and not CTH 73089010, as presently applied in the impugned Bills of Entry. Therefore, the issue to be decided in the present appeal is whether the assessment made in the Bills of Entry mentioned at Table - I above classifying the parts and components of Solar Tracking System under CTH 73089010 of the Customs Tariff Act, 1975, in the facts and circumstances of the case, is legal and proper or otherwise.

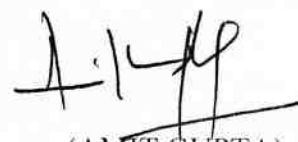
5.6 I find that the appeals have been filed against self-assessment of Bills of Entry disputing classification of goods imported vide the impugned Bills of Entry. It is observed that the Hon'ble Supreme Court in case of ITC Ltd Vs CCE Kolkata [2019 (368) ELT216] has held that any person aggrieved by any order which would include self-assessment, has to get the order modified under Section 128 or under relevant provisions of the Customs Act, 1962. Hence, the appeals preferred by the appellant against self-assessment in the impugned Bills of Entry are maintainable as per the judgment of the Supreme Court in ITC case supra.

5.7 It is further observed that no speaking order by the proper officer in the matter is available. Hence, I find that entire facts are not available on records to verify the claims made by the appellant. Copies of appeal memorandum were also sent to the jurisdictional officer for comments. However, no response have been received from the jurisdictional office. Therefore, I find that remitting the case to the proper officer for passing speaking order becomes sine qua non to meet the ends of justice. Accordingly, the case is required to be remanded back, in terms of sub-section (3) of Section 128A of the Customs Act, 1962, for passing speaking order by the proper officer under Section 17(5) of the Customs Act, 1962 by following the principles of natural justice. In this regard, I also rely upon the judgment of Hon'ble High Court of Gujarat in case of Medico Labs – 2004 (173) ELT 117 (Guj.), judgment of Hon'ble Bombay High Court in case of Ganesh Benzoplast Ltd. [2020 (374) E.L.T. 552 (Bom.)] and judgments of Hon'ble Tribunals in 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)] wherein it was held that Commissioner (Appeals) has power to remand the case under Section-35A(3) of the Central



Excise Act, 1944 and Section-128A(3) of the Customs Act, 1962.

6. Accordingly, all the 151 appeals filed by the appellant as per Table-I above are allowed by way of remand.



(AMIT GUPTA)  
Commissioner (Appeals)  
Customs, Ahmedabad

Date: 13.10.2025

| Sr. No | File No.               | Sr. No | File No.               | Sr. No | File No.                   |
|--------|------------------------|--------|------------------------|--------|----------------------------|
| 1      | S/49-457/CUS/MUN/24-25 | 36     | S/49-34/CUS/MUN/25-26  | 71     | S/49-129/CUS/MUN/25-26     |
| 2      | S/49-458/CUS/MUN/24-25 | 37     | S/49-35/CUS/MUN/25-26  | 72     | S/49-130/CUS/MUN/25-26     |
| 3      | S/49-467/CUS/MUN/24-25 | 38     | S/49-36/CUS/MUN/25-26  | 73     | S/49-131/CUS/MUN/25-26     |
| 4      | S/49-468/CUS/MUN/24-25 | 39     | S/49-37/CUS/MUN/25-26  | 74     | S/49-132/CUS/MUN/25-26     |
| 5      | S/49-469/CUS/MUN/24-25 | 40     | S/49-38/CUS/MUN/25-26  | 75     | S/49-133/CUS/MUN/25-26     |
| 6      | S/49-470/CUS/MUN/24-25 | 41     | S/49-39/CUS/MUN/25-26  | 76     | S/49-134/CUS/MUN/25-26     |
| 7      | S/49-471/CUS/MUN/24-25 | 42     | S/49-49/CUS/MUN/25-26  | 77     | S/49-135/CUS/MUN/25-26     |
| 8      | S/49-472/CUS/MUN/24-25 | 43     | S/49-50/CUS/MUN/25-26  | 78     | S/49-164/CUS/MUN/25-26     |
| 9      | S/49-473/CUS/MUN/24-25 | 44     | S/49-51/CUS/MUN/25-26  | 79     | S/49-165/CUS/MUN/25-26     |
| 10     | S/49-474/CUS/MUN/24-25 | 45     | S/49-52/CUS/MUN/25-26  | 80     | S/49-166/CUS/MUN/25-26     |
| 11     | S/49-475/CUS/MUN/24-25 | 46     | S/49-53/CUS/MUN/25-26  | 81     | S/49-167/CUS/MUN/25-26     |
| 12     | S/49-476/CUS/MUN/24-25 | 47     | S/49-57/CUS/MUN/25-26  | 82     | S/49-168/CUS/MUN/25-26     |
| 13     | S/49-477/CUS/MUN/24-25 | 48     | S/49-58/CUS/MUN/25-26  | 83     | S/49-169/CUS/MUN/25-26     |
| 14     | S/49-484/CUS/MUN/24-25 | 49     | S/49-59/CUS/MUN/25-26  | 84     | S/49-170/CUS/MUN/25-26     |
| 15     | S/49-485/CUS/MUN/24-25 | 50     | S/49-60/CUS/MUN/25-26  | 85     | S/49-171/CUS/MUN/25-26     |
| 16     | S/49-05/CUS/MUN/25-26  | 51     | S/49-61/CUS/MUN/25-26  | 86     | S/49-172/CUS/MUN/25-26     |
| 17     | S/49-06/CUS/MUN/25-26  | 52     | S/49-62/CUS/MUN/25-26  | 87     | S/49-173/CUS/MUN/25-26     |
| 18     | S/49-07/CUS/MUN/25-26  | 53     | S/49-63/CUS/MUN/25-26  | 88     | S/49-174/CUS/MUN/25-26     |
| 19     | S/49-08/CUS/MUN/25-26  | 54     | S/49-64/CUS/MUN/25-26  | 89     | S/49-175/CUS/MUN/25-26     |
| 20     | S/49-09/CUS/MUN/25-26  | 55     | S/49-65/CUS/MUN/25-26  | 90     | S/49-176/CUS/MUN/25-26     |
| 21     | S/49-10/CUS/MUN/25-26  | 56     | S/49-66/CUS/MUN/25-26  | 91     | S/49-191/CUS/MUN/25-26     |
| 22     | S/49-11/CUS/MUN/25-26  | 57     | S/49-67/CUS/MUN/25-26  | 92     | S/49-192/CUS/MUN/25-26     |
| 23     | S/49-12/CUS/MUN/25-26  | 58     | S/49-95/CUS/MUN/25-26  | 93     | S/49-193/CUS/MUN/25-26     |
| 24     | S/49-13/CUS/MUN/25-26  | 59     | S/49-96/CUS/MUN/25-26  | 94     | S/49-194/CUS/MUN/25-26     |
| 25     | S/49-14/CUS/MUN/25-26  | 60     | S/49-97/CUS/MUN/25-26  | 95     | S/49-195/CUS/MUN/25-26     |
| 26     | S/49-15/CUS/MUN/25-26  | 61     | S/49-98/CUS/MUN/25-26  | 96     | S/49-196/CUS/MUN/25-26     |
| 27     | S/49-16/CUS/MUN/25-26  | 62     | S/49-99/CUS/MUN/25-26  | 97     | S/49-197/CUS/MUN/25-26     |
| 28     | S/49-17/CUS/MUN/25-26  | 63     | S/49-110/CUS/MUN/25-26 | 98     | S/49-210/CUS/MUN/SEP/25-26 |
| 29     | S/49-18/CUS/MUN/25-26  | 64     | S/49-111/CUS/MUN/25-26 | 99     | S/49-211/CUS/MUN/SEP/25-26 |
| 30     | S/49-19/CUS/MUN/25-26  | 65     | S/49-117/CUS/MUN/25-26 | 100    | S/49-212/CUS/MUN/SEP/25-26 |
| 31     | S/49-20/CUS/MUN/25-26  | 66     | S/49-118/CUS/MUN/25-26 | 101    | S/49-213/CUS/MUN/SEP/25-26 |
| 32     | S/49-23/CUS/MUN/25-26  | 67     | S/49-124/CUS/MUN/25-26 | 102    | S/49-214/CUS/MUN/SEP/25-26 |
| 33     | S/49-24/CUS/MUN/25-26  | 68     | S/49-125/CUS/MUN/25-26 | 103    | S/49-215/CUS/MUN/SEP/25-26 |
| 34     | S/49-25/CUS/MUN/25-26  | 69     | S/49-126/CUS/MUN/25-26 | 104    | S/49-216/CUS/MUN/SEP/25-26 |
| 35     | S/49-33/CUS/MUN/25-26  | 70     | S/49-128/CUS/MUN/25-26 | 105    | S/49-217/CUS/MUN/SEP/25-26 |





| Sr. No | File No.                   | Sr. No | File No.                   |
|--------|----------------------------|--------|----------------------------|
| 106    | S/49-218/CUS/MUN/SEP/25-26 | 129    | S/49-253/CUS/MUN/SEP/25-26 |
| 107    | S/49-219/CUS/MUN/SEP/25-26 | 130    | S/49-254/CUS/MUN/SEP/25-26 |
| 108    | S/49-220/CUS/MUN/SEP/25-26 | 131    | S/49-255/CUS/MUN/SEP/25-26 |
| 109    | S/49-221/CUS/MUN/SEP/25-26 | 132    | S/49-256/CUS/MUN/SEP/25-26 |
| 110    | S/49-222/CUS/MUN/SEP/25-26 | 133    | S/49-257/CUS/MUN/SEP/25-26 |
| 111    | S/49-223/CUS/MUN/SEP/25-26 | 134    | S/49-258/CUS/MUN/SEP/25-26 |
| 112    | S/49-224/CUS/MUN/SEP/25-26 | 135    | S/49-259/CUS/MUN/SEP/25-26 |
| 113    | S/49-225/CUS/MUN/SEP/25-26 | 136    | S/49-260/CUS/MUN/SEP/25-26 |
| 114    | S/49-226/CUS/MUN/SEP/25-26 | 137    | S/49-262/CUS/MUN/SEP/25-26 |
| 115    | S/49-227/CUS/MUN/SEP/25-26 | 138    | S/49-263/CUS/MUN/SEP/25-26 |
| 116    | S/49-228/CUS/MUN/SEP/25-26 | 139    | S/49-264/CUS/MUN/SEP/25-26 |
| 117    | S/49-229/CUS/MUN/SEP/25-26 | 140    | S/49-265/CUS/MUN/SEP/25-26 |
| 118    | S/49-230/CUS/MUN/SEP/25-26 | 141    | S/49-266/CUS/MUN/SEP/25-26 |
| 119    | S/49-231/CUS/MUN/SEP/25-26 | 142    | S/49-267/CUS/MUN/SEP/25-26 |
| 120    | S/49-232/CUS/MUN/SEP/25-26 | 143    | S/49-268/CUS/MUN/SEP/25-26 |
| 121    | S/49-233/CUS/MUN/SEP/25-26 | 144    | S/49-269/CUS/MUN/SEP/25-26 |
| 122    | S/49-234/CUS/MUN/SEP/25-26 | 145    | S/49-270/CUS/MUN/SEP/25-26 |
| 123    | S/49-235/CUS/MUN/SEP/25-26 | 146    | S/49-271/CUS/MUN/SEP/25-26 |
| 124    | S/49-236/CUS/MUN/SEP/25-26 | 147    | S/49-272/CUS/MUN/SEP/25-26 |
| 125    | S/49-237/CUS/MUN/SEP/25-26 | 148    | S/49-273/CUS/MUN/SEP/25-26 |
| 126    | S/49-238/CUS/MUN/SEP/25-26 | 149    | S/49-274/CUS/MUN/SEP/25-26 |
| 127    | S/49-239/CUS/MUN/SEP/25-26 | 150    | S/49-275/CUS/MUN/SEP/25-26 |
| 128    | S/49-240/CUS/MUN/SEP/25-26 | 151    | S/49-276/CUS/MUN/SEP/25-26 |

By Speed Post/EMail

To,

- (i) M/s. GameChange Solar Services India Private Limited,  
1st Floor, Monarch Ramani, 7th C Main Road,  
Koramangala 3 Block,  
Bengaluru, Karnataka – 560034

- (ii) M/s. Sankhla & Associates,  
N – 252, Greater Kailash 1,  
New Delhi – 110048

सत्यापित/ATTESTED

*[Signature]*  
अधीक्षक/SUPERINTENDENT  
सीमा शुल्क (अपील), अहमदाबाद.  
CUSTOMS (APPEALS), AHMEDABAD.



Copy to :-

1. The Chief Commissioner of Customs, Ahmedabad zone, Custom House, Ahmedabad.
2. The Pr. Commissioner of Customs, Custom House, Mundra
3. The Deputy/Assistant Commissioner of Customs, Custom House, Mundra
4. Guard File.