



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,

चौथी मंज़िल 4th Floor, हडको भवन HUDCO Bhawan, ईश्वर भुवन रोड़ Ishwar Bhuvan Road
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DIN - 20260371MN000000CF03

क	फ़ाइल संख्या FILE NO.	S/49-305/CUS/MUN/2024-25
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	MUN-CUSTM-000-APP-893-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	16.03.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Order-in-Original no. MCH/446/DC/LD/Gr3/2024-25 dated 27.09.2024
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	16.03.2026
	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. PCBL Chemical Ltd (formerly Philips Carbon Black Ltd), Duncan House, 3rd Floor, 31, Netaji Subhas Road, Kolkata-700 001



1	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है।
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते हैं।
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज के रूप में आयातित कोई माल.
(a)	any goods exported
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट, 1870 के मद सं.6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रुपए दो सौ मात्र) या रु. 1000/- (रुपए 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 अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ
	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016
	2 nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
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 हज़ार 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; पांच हज़ार 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 हज़ार 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 है, 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.

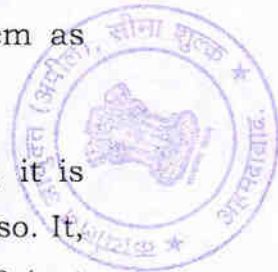


ORDER-IN-APPEAL

Appeal has been filed by M/s. PCBL Chemical Ltd (formerly M/s. Philips Carbon Black Ltd), Duncan House, 3rd Floor, 31, Netaji Subhas Road, Kolkata-700 001 (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original no. MCH/446/DC/LD/Gr.3/2024-25 dated 27.09.2024 (hereinafter referred to as 'the impugned order') issued by the Deputy Commissioner, Custom House, Mundra (hereinafter referred to as 'the adjudicating authority').

2. Facts of the case, in brief, are that the appellant had filed the Bills of Entry for the clearance of goods i.e. CARBON BLACK GRADE N660 under CTH CARBON BLACK GRADE N660 having assessable value of Rs. 1174560/- through CB M/s. Soham Logistics. An analysis of data (ANALYTICS REPORT 29/2022-23) in respect of import under Chapter 28, with regard to payment of lower IGST @ 5% by declaring serial nos. 166, 167, 168, 169, 170, 171 and 172 of Schedule - I instead of the correct IGST rate @18% under Sr.No.39 of Schedule-III of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 was carried out by the NCTC, Mumbai. The appellant had filed the Bill of Entry No. 9485002 dated 09.01.2019 for home clearance of the goods viz. "CARBON BLACK GRADE N660" under CTH 28030010 of the first schedule of the Customs Tariff Act, 1975. The appellant discharged the tax of IGST @ 5% in terms of Serial No. 166 of Schedule-I of IGST Notification 01/2017-IGST(Rate). From the notification, it is quite apparent that IGST rate @ 5% is applicable to a few specified items of Chapter 28, primarily radioactive substances, nuclear fuel, heavy water and compressed air. From the notification, it is quite apparent that the product "CARBON BLACK GRADE N660" does not figure in Schedule-I of IGST Notification No. 01/2017-Integrated Tax (Rate). Therefore, IGST @ 5% is not applicable to them as claimed by the appellant.

2.1 From Schedule II of IGST Rate in respect of Chapter 28, it is noticed that the aforementioned goods do not figure in this Schedule also. It, therefore, appeared that these goods i.e. CARBON BLACK GRADE N660 (not expressly falling under Schedules I & II), actually merit levy of IGST at the rates specified in Schedule-III of Notification No. 01/2007 Integrated Tax (Rate).



2.2 In view of the above, it appeared that the appellant has wrongly claimed the Serial No. 166 of Schedule-I of IGST Notification 01/2017-IGST(Rate) instead of Serial No. 39 of Schedule-III of Notification No. 01/2007-Integrated Tax (Rate) with an intention of paying a lower rate of IGST @5% instead of 18%. Accordingly, the differential IGST was worked out to be Rs. 1,65,290/-.

2.3 Thereafter, a Show cause notice was issued to the Appellant, to show cause to the Additional Commissioner of Customs, Mundra, as to why:-

- i. The goods having assessable value of Rs. 1174560/ covered under Bill of Entry No. 9485002 dated 09.01.2019 as detailed in above table, should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962;
- ii. the Serial No. 166 of Schedule-I of IGST Notification 01/2017-IGST(Rate) on the goods should not be denied and the same should not be re- assessed at correct rate of IGST @18% under Sr. No. 39 of Schedule III of IGST Notification No. 01/2017;
- iii. The differential duty worked out to Rs. 165290/- (Rupees One Lakh Sixty Five Thousand Two Hundred Ninety Only) in respect of Bill of Entry No. 9485002 dated 09.01.2019 as detailed in above table, should not be recovered under Section 28 (4) of the Customs Act, 1962 along with applicable interest thereon as per Section 28AA of the Customs Act, 1962, as applicable.
- iv. Penalty should not be imposed upon them under Section 114A of the Customs Act, 1962.

2.4 Consequently, the adjudicating authority passed following order:

- i. He ordered to confiscate the said imported goods covered under BE No. 9485002 dated 09.01.2019, having assessable value of 11,74,560/- covered under Bills of Entry, supra, under Section 111(m) of the Customs Act, 1962; Since the goods were not available for confiscation, he refrained from imposing a redemption fine on the appellant under section 125 of the Customs Act, 1962.
- ii. He ordered to deny the benefit of Serial No. 166 of Schedule-I of IGST Notification 01/2017-IGST(Rate) on the said imported goods and ordered to re-assessed them at correct rate of IGST @18% under Sr.No.39 of Schedule-III of IGST Levy Notification No. 01/2017-



Integrated Tax (Rate);

- iii. He ordered to demand and recover the differential duty worked out to 1,65,290/- (Rupees One Lakh Sixty Five Thousand Two Hundred Ninety Only) for Bills of Entry as detailed hereabove, under Section 28 (4) of the Customs Act, 1962 along with applicable interest thereon as per Section 28AA of the Customs Act, 1962, as applicable.
- iv. He ordered to impose penalty of Rs. 1,65,290/- (Rupees One Lakh Sixty Five Thousand Two Hundred Ninety Only) under Section 114A of the Customs Act, 1962. However, in case the said appellant pays the duty along with interest within 30 days of the communication of the order, the amount of penalty payable is 25% of Rs. 1,65,290/- as per provisions of Section 114A of the Customs Act, 1962.

SUBMISSIONS OF THE APPELLANT:

3. Being aggrieved with the impugned order, the Appellant has filed the present appeal against the order passed by the Deputy Commissioner, Customs, Mundra. The Grounds of Appeal are not reproduced in detail for sake of brevity, as the copy of the same is available with the Appellant as well Respondent. However, the same have been examined and the brief is as under:

3.1 The appellant first argues that the order was passed in breach of the principles of natural justice because a proper opportunity to be heard was not provided. Although the Adjudicating Authority claimed multiple opportunities for a personal hearing were granted, the appellant highlights that the notices were received either on or after the scheduled hearing dates. The company maintains that these notices were mere "empty formalities". Despite specific requests to receive intimations via email to ensure timely attendance, the authority continued to send hard copies that arrived late, which the appellant suggests indicates a "pre-determined mindset" to confirm the demand arbitrarily.

3.2 The appeal further contends that the demand is time-barred as the extended period of limitation under Section 28(4) of the Customs Act was improperly invoked. This section requires proof of collusion, willful misstatement, or suppression of facts—none of which, the appellant argues, exist in this case. All relevant details, including the fact that the import was a re-import of previously exported goods, were clearly disclosed on the Bill of Entry



(BOE). The appellant asserts that the Department had all the necessary information to identify any "inadvertent error" during the normal limitation period and cannot now invoke a five-year window simply because of its own inaction.

3.3 The appellant maintains that the Adjudicating Authority failed to provide any "positive act" or evidence demonstrating an intent to evade tax. Citing various judicial precedents, the appellant argues that "suppression" requires a deliberate non-disclosure of information. Since the information was available on record and accessible to the Department via the ICEGATE system, no suppression can be legally alleged. The appellant describes themselves as a bona fide assessee who regularly discharges significant IGST liabilities, further localizing the error to a system-driven issue rather than a "guilty mind".

3.4 Finally, the appeal raises the point of revenue neutrality, noting that any IGST paid—whether at 5% or 18%—would have been fully eligible as an input tax credit. Therefore, there was no financial incentive or "undue benefit" to be gained by paying a lower rate. Consequently, the appellant argues that because the primary demand for differential duty is unsustainable, the associated claims for interest under Section 28AA and penalties under Section 114A must also be set aside.

PERSONAL HEARING:

4. Personal hearing was granted to the Appellant on 24.02.2026, following the principles of natural justice wherein Ms. Hemlata Agarwal, DGM Indirect Taxation appeared for the hearing in virtual mode and she re-iterated the submissions made at the time of filing the appeal and prayed for relief on merits as well as grounds of limitation.

DISCUSSION AND FINDINGS:

5. I have carefully gone through the case records, impugned order passed by the Deputy Commissioner, Customs, Mundra and the defense put forth by the Appellant in their appeal. The core of this dispute rests on whether the department was legally entitled to bypass the normal limitation period of two years and invoke the five-year extended period under Section 28(4) of the Customs Act, 1962.



5.1 Section 28(4) of the Customs Act, 1962, serves as an extraordinary power. It allows the recovery of duty not levied or short-levied within five years only if such non-levy is by reason of:

- a. Collusion; or
- b. Any willful misstatement; or
- c. Suppression of facts.

5.2 The use of the word "willful" is of paramount importance. It implies a conscious and deliberate act with the specific intent to evade payment of duty. Mere inaccuracy in a declaration or a difference in interpretation of a notification does not, ipso facto, amount to willful misstatement. In the landmark case of **Pushpam Pharmaceuticals Co. v. Collector of Central Excise [1995 (78) E.L.T. 401 (S.C.)]**, the Hon'ble Supreme Court held:

" 4 -----Yet the surroundings in which it has been used it has to be construed strictly. It does not mean any omission. The act must be deliberate. In taxation, it can have only one meaning that the correct information was not disclosed deliberately to escape from payment of duty. Where facts are known to both the parties the omission by one to do what he might have done and not that he must have done, does not render it suppression."

5.3 Applying this to the present case, I find that the Appellant declared the goods as "Carbon Black Grade N660" and mentioned the re-import status. The Department had all the documents (Invoices, Bill of Lading, etc.) at the time of clearance in 2019. If the proper officer believed that the 5% rate was only for radioactive/nuclear items (as alleged now), the officer should have questioned it during the assessment. The fact that the EDI system and the officer cleared the goods indicates that the classification was, at best, a shared interpretative error.

5.4 It is a settled legal principle that the burden of proving the existence of the specific ingredients mentioned in Section 28(4)—collusion, willful misstatement, or suppression—lies squarely and heavily upon the Revenue. The department cannot merely invoke the extended period by alleging a "wrong claim"; it must demonstrate through cogent evidence that there was a deliberate and positive act on the part of the assessee to mislead the department or to withhold information with a "guilty mind."

5.5 The Hon'ble Supreme Court, in **Continental Foundation Jt. Venture v. Commissioner 2007 (216) E.L.T. 177 (S.C.)**, significantly elaborated on this by observing:

"10 -----When the Revenue invokes the extended period of limitation... the burden is cast upon it to prove suppression of fact. An incorrect statement cannot be equated with a willful misstatement. The latter implies making of an incorrect statement with the knowledge that the statement was not correct."

5.6 Furthermore, in **Anand Nishikawa Co. Ltd. v. CCE 2005 (188) E.L.T. 149 (S.C.)**, the Apex Court reinforced that mere failure to declare does not amount to willful suppression. There must be "something positive" from the side of the assessee. In the present case, the SCN is conspicuously silent on any such "positive act." The department has failed to bring on record any evidence showing that the Appellant resorted to fraud or misrepresentation. The identity of the product "Carbon Black" was explicitly stated on the face of the Bill of Entry. If the department now contends that this product falls under a different tax bracket than the one self-assessed, it constitutes a change of opinion or a correction of a legal error, neither of which permits the invocation of the extended period. Suppression means a failure to disclose full information that the assessee was legally duty-bound to disclose; since all relevant facts regarding the re-import and the product name were provided in 2019, no suppression can be alleged.

5.7 The Appellant is a manufacturing unit registered under GST. Any IGST paid on imports is available as Input Tax Credit (ITC). In several judicial rulings, it has been held that where a situation is revenue-neutral (i.e., duty paid is available as credit to the same assessee), the "intent to evade" cannot be established. Why would a manufacturer risk penalties and litigation to "evade" ₹1.65 lakhs of IGST when they could have simply paid it and claimed it back as credit the following month? This logical inconsistency strongly suggests a bona fide belief in the declared rate rather than a "well-thought-out conspiracy" as alleged in the SCN.

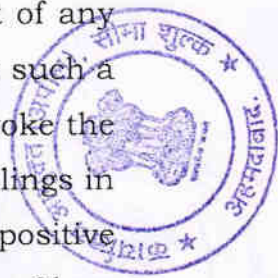


5.8 I also rely upon the following judicial precedents:

- a. **Northern Plastic Ltd. v. Collector of Customs [1998 (101) E.L.T. 549 (S.C.)]**: The Supreme Court held that the claim of an exemption notification, even if found incorrect later, does not amount to suppression of facts if the goods were correctly described.
- b. CESTAT Delhi in **M/s Daxen Agritech India Pvt Ltd vs Pr. Commissioner of Customs (2023-VIL-1379-CESTAT-DEL-CU)**: The Tribunal held that if the department was aware of the classification at the time of import, they cannot invoke the extended period later just because of a change in opinion.

5.9 In light of the comprehensive analysis of facts and the settled position of law, I conclude that the invocation of the extended period of limitation under Section 28(4) of the Customs Act, 1962, is entirely devoid of legal merit in the present case. The department has fundamentally failed to satisfy the "jurisdictional pre-condition" of proving willful suppression or misstatement. Since the Appellant truthfully declared the description of the product and its status as a re-imported item in 2019, the department was in full possession of all material facts necessary to determine the correct rate of IGST at that time. A mere disagreement over the classification or the applicability of a rate discovered years later is an "interpretative dispute" and cannot be elevated to the status of "fraud" or "suppression" to breathe life into a time-barred demand.

5.10 Furthermore, the principle of Revenue Neutrality effectively dismantles the Revenue's allegation of "intent to evade duty." As a manufacturing entity, the Appellant would have been entitled to full Input Tax Credit of any IGST paid, making the entire exercise duty-neutral for the exchequer. In such a scenario, the essential element of mens rea (guilty mind) required to invoke the five-year period is conspicuously absent. Relying on the Apex Court's rulings in Pushpam Pharmaceuticals and Continental Foundation, I find that the "positive act" requirement for suppression remains unfulfilled. Consequently, the Show Cause Notice issued on 03.11.2023 for a Bill of Entry filed on 09.01.2019 is hit by the bar of limitation. The demand, being time-barred, is unsustainable in law, and the associated interest and penalties are liable to be quashed.




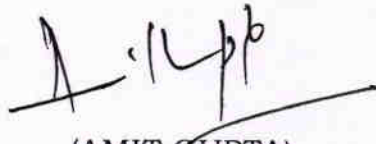
6. In view of the findings above, I pass the following order:

(i) The appeal filed by M/s PCBL Chemical Ltd is allowed on the grounds of limitation.

(ii) The demand for differential duty, interest, and penalty confirmed in the Order-in-Original is hereby set aside.

(iii) Any pre-deposit made by the Appellant during the appeal process shall be refunded as per the law.

सत्यापित/ATTESTED

अधीक्षक/SUPERINTENDENT
सीमा शुल्क (अपील), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD


(AMIT GUPTA)
Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-305/CUS/MUN/2024-25

Date:16.03.2026

By Speed post /E-Mail

To,
M/s. PCBL Chemical Ltd.
(formerly Philips Carbon Black Ltd),
Duncan House, 3rd Floor, 31,
Netaji Subhas Road, Kolkata-700 001



Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Principal Commissioner of Customs, Custom House, Mundra.
3. The Deputy Commissioner of Customs, Custom House, Mundra.
4. Guard File.