सीमाशुल्क(अपील) आयुक्तकाकार्यालय,अहमदाबाद

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

चौथी मंज़िल 4th Floor, हडको भवन HUDCO Bhawan, ईश्वर भुवन रोड़ IshwarBhuvan Road

नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009

दूरभाषक्रमांक Tel. No. 079-26589281

DIN-20260171MN000000A5CE

क	फ़ाइलसंख्या FILE NO.	S/49-08/CA-2/CUS/KDL/2024-25
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	KDL-CUS-000-APP- 80 -25-26
ग	पारितकर्ता PASSED BY	Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	21.01.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	KDL/ADC/DPB/06/24-25 Dated 20.06.2024
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	21.01.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	The Deputy Commissioner of Customs (Adjudication), Office of the Commissioner of Customs, New Custom House, Near Balaji Temple, Kandla, Gujarat.

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 है.

	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(	बैगेज़ 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 दस्तावेज़ों 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)	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.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बंन्ध 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, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलियअधिकरण, पश्चिमी क्षेत्रीय पीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरी मंज़िल,बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2nd Floor, BahumaliBhavan, 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 रुपए.**	
(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 रुपए**	
(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 रुपए.**	
(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.	

ORDER IN APPEAL

The Deputy Commissioner (Adjudication), New Custom House, Kandla (hereinafter referred to as 'the appellant department') has filed the present appeal in terms of Section 129D (4) of the Customs Act, 1962 on the basis of Review Order dated 02.08.2024 issued by the Commissioner of Customs, Kandla challenging Order – In – Original No. KDL/ADC/DPB/06/2024-25 dated 20.06.2024 (hereinafter referred to as "the impugned Order") passed by the Additional Commissioner, Custom House, Kandla (hereinafter referred to as "the Adjudicating Authority") in case of M/s Ganga Impex Enterprise.

2. Facts of the case, in brief, are that, M/s Ganga Impex Enterprise, the respondent herein, is a unit located in Kandla Special Economic Zone (SEZ) and is duly authorized to undertake trading activities in terms of Letter of Approval issued by the Development Commissioner under the provisions of the SEZ Act, 2005.

2.1 The respondent filed Bill of Entry No. 1008573 dated 03.06.2023 for import of men socks, girl's socks and baby socks classifiable under CTH 61159600, declaring a total quantity of 17,760 dozen pairs and availing exemption as admissible to SEZ units.

2.2 The imported goods were subjected to physical examination under Panchnama dated 19.06.2023, during which it was found that the actual quantity was 54,640 dozen pairs, as against the declared quantity of 17,760 dozen pairs. The excess quantity was also found reflected in the local packing list produced by the respondent, which matched the examined quantity.

2.3 In view of the substantial discrepancy in declared and found quantity, the goods were seized under Section 110 of the Customs Act, 1962, on the ground of mis-declaration in terms of quantity and consequential value.

2.4 Investigation revealed that while the unit price declared per dozen was not disputed, the total value stood understated solely due to suppression of quantity. Accordingly, the value of the goods was re-determined on the basis of the actual quantity found, resulting in a revised assessable value of Rs. 23,01,273/- and differential duty foregone amounting to Rs. 5,69,119.95.

2.5 The respondent waived issuance of Show Cause Notice and personal hearing under the proviso to Section 124 of the Customs Act, 1962 and requested spot adjudication, while accepting re-determination of value and quantity.

2.6 The Adjudicating Authority held that the respondent had mis-declared the quantity of imported goods, thereby rendering the goods liable to confiscation under Section 111(m) of the Customs Act, 1962. However, it was observed that duty demand does not arise unless goods are cleared into DTA, in view of Section 30 of the SEZ Act, 2005.

2.7 Accordingly, the Adjudicating Authority:

i. Ordered confiscation of the goods valued at ₹23,01,273/- with an option of redemption on payment of fine of ₹2,30,127/- under Section 125(1);

ii. Imposed a penalty of ₹5,000/- under Section 112(a)(ii) of the Customs Act, 1962;

iii. Imposed a penalty of ₹1,00,000/- under Section 114AA of the Customs Act, 1962;

iv. Dropped proceedings under Sections 114A and 117, holding them to be not applicable.

3 Aggrieved by the impugned Order, the Appellant Department has filed the present appeal and mainly contended as under:

- The Additional Commissioner of Customs, Customs House, Kandla has passed the impugned Order-in-Original No. KDL/ADC/DPB/06/2024-25 dated 20.06.2024 without properly appreciating the gravity of the offence and without imposing redemption fine and penalties commensurate with the serious acts of mis-declaration and undervaluation committed by the importer/SEZ unit and the DTA client. In the present case, the goods were declared at a value of ₹7,47,998/-, whereas on examination and investigation the value was correctly re-assessed at ₹23,01,273/-. Though redemption fine of ₹2,30,127/- was imposed under Section 125 of the Customs Act, 1962 and penalties of ₹5,000/- under Section 112(a)(ii) and ₹1,00,000/- under Section 114AA were imposed, the same are grossly inadequate and not commensurate with the nature and magnitude of the offence. The adjudicating authority failed to appreciate that the deliberate mis-declaration of quantity and value by the SEZ unit in respect of Bill of Entry No. 1008573 dated 03.06.2023 was detected only during investigation, clearly establishing intent to evade customs duty.
- The investigation clearly established that the SEZ unit, by resorting to mis-declaration and undervaluation, failed to comply with the mandatory requirement of making true, correct and accurate declarations as prescribed under Section 46(4A) of the Customs Act, 1962. Further, Section 17 of the Customs Act, 1962 mandates self-assessment by the importer, requiring correct classification, valuation and declaration of exemption. In addition, Rule 75 of the SEZ Rules, 2006 requires that all

inward or outward movement of goods into or from an SEZ shall be based on self-declaration by the unit. In the present case, the SEZ unit, engaged in warehousing goods on behalf of the DTA client, was fully aware of the nature, specifications, quantity and value of the imported goods, yet deliberately suppressed material particulars and mis-declared the same, thereby violating the self-assessment and self-declaration framework.

- The adjudicating authority itself recorded a clear finding that the goods were mis-declared in terms of quantity and value and were therefore liable to confiscation under Section 111(m) of the Customs Act, 1962. Having held so, the authority erred in imposing only a token penalty of ₹5,000/- under Section 112(a)(ii). The actual quantity found during panchnama proceedings dated 19.06.2023 was 54,640 dozen pairs as against the declared quantity of 17,760 dozen pairs, and the value was re-determined at ₹23,01,273/-. The differential duty sought to be evaded amounted to ₹5,69,120/-. Under Section 112(a)(ii) of the Customs Act, 1962, penalty is imposable up to the amount of duty sought to be evaded, and therefore imposition of a nominal penalty of ₹5,000/- is arbitrary, legally unsustainable and defeats the deterrent purpose of the statute.
- The finding of the adjudicating authority that duty liability arises only at the time of clearance of goods into the Domestic Tariff Area under Section 30 of the SEZ Act, 2005 does not mitigate the offence committed in the present case. The excess undeclared goods, if allowed to be removed, would necessarily result in clandestine clearance into DTA, leading to evasion of customs duty. The offence of improper importation stood completed at the stage of filing of a false Bill of Entry by deliberate suppression of quantity and value.
- With regard to penalty under Section 114AA of the Customs Act, 1962, the adjudicating authority has recorded a categorical finding that the SEZ unit knowingly made false declarations and used incorrect documents while presenting the Bill of Entry, thereby attracting penal provisions of Section 114AA. Despite such findings, only a penalty of ₹1,00,000/- was imposed, whereas Section 114AA permits imposition of penalty up to five times the value of the goods. Considering the re-determined value of ₹23,01,273/-, the penalty imposed is negligible, disproportionate and does not reflect the seriousness of the offence involving deliberate mis-declaration and undervaluation with intent to illegally clear the goods into DTA.
- The redemption fine and penalties imposed by the adjudicating authority are thus wholly inadequate and not commensurate with the assessable value, quantum of mis-declared goods and the gravity of the offence. Such token penalties defeat the very object of the Customs Act, 1962 and instead encourage importers and SEZ units to indulge in unlawful

practices by misusing SEZ benefits. The impugned order, to the extent of imposition of redemption fine and penalties, is therefore illegal, improper and unsustainable and is liable to be set aside, with a direction for appropriate enhancement of redemption fine and penalties in accordance with law.

4. A communication dated 11.07.2025, enclosing a copy of the appeal memorandum, was issued to the Respondent seeking their comments on the matter. In adherence to the principles of audi alteram partem, personal hearings were scheduled on 15.10.2025, 27.10.2025, 11.11.2025. However, the Respondent neither filed any cross-objections nor appeared for the personal hearings. Accordingly, the matter is being adjudicated ex parte on the basis of the available records and documents on file.

5. I have carefully gone through the impugned Order, appeal filed by the appellant department and the relevant documents available on recortd in the present case. The issue to be decided in the present appeal is whether:

I. Redemption fine imposed by the adjudicating authority under Section 125 of the Customs Act, 1962 in lieu of confiscation of goods is correct or otherwise.

II. Penalty imposed by the adjudicating authority on the Respondent under Section 112 (a) (ii) and Section 114(aa) of the Customs Act, 1962 is correct or otherwise.

III. Non imposition of penalty under Section 114 (a) of the Customs Act, 1962 is correct or otherwise.

6.1 On perusal of the records, it is observed that the SEZ unit, namely M/s Ganga Impex Enterprise, filed Bill of Entry No. 1008573 dated 03.06.2023 for import of men socks, girl's socks and baby socks under CTH 61159600, declaring a total quantity of 17,760 dozen pairs and corresponding value of ₹7,47,998/-. However, upon examination under Panchnama dated 19.06.2023, the goods were found to be grossly mis-declared in terms of quantity, with the actual quantity being 54,640 dozen pairs, as also corroborated by the local packing list produced by the SEZ unit. The Adjudicating Authority has recorded clear findings that the goods were mis-declared in terms of quantity and value, leading to re-determination of the assessable value to ₹23,01,273/- and rendering the goods liable to confiscation under Section 111(m) of the Customs Act, 1962.

It is further observed that while the Adjudicating Authority has ordered confiscation of the goods and imposed redemption fine under Section 125 of the Customs Act, 1962, along with penalties under Sections 112(a)(ii) and 114AA. The Adjudicating Authority has also refrained from imposing penalty under

Section 114A on the ground that duty liability would arise only upon clearance of goods into the Domestic Tariff Area. The present dispute, therefore, primarily pertains to the correctness, legality and adequacy of the quantum of redemption fine and penalties imposed in the impugned Order-in-Original.

6.2 Now, as regards to redemption fine imposed by the adjudicating authority under Section 125 of the Customs Act, 1962 in lieu of confiscation of goods, it is the contention of Appellant Department that though redemption fine of ₹2,30,127/- was imposed under Section 125 of the Customs Act, 1962, the same is grossly inadequate and not commensurate with the nature and magnitude of the offence. The adjudicating authority failed to appreciate that the deliberate mis-declaration of quantity and value by the SEZ unit in respect of Bill of Entry No. 1008573 dated 03.06.2023 was detected only during investigation, clearly establishing intent to evade customs duty.

6.3 I have carefully perused Section 125(1) of the Customs Act, 1962 and the same is reproduced as under:

> **Section 125. Option to pay fine in lieu of confiscation. –**
>
> *(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 1 [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation* ***such fine as the said officer thinks fit****:*

I find that Section 125(1) of the Customs Act, 1962 clearly stipulates that the adjudicating authority is fully empowered to exercise its discretion while deciding the quantum of redemption fine imposable. The wordings "***such fine as the said officer thinks fit***" gives full liberty to the adjudicating authority while deciding the quantum of the redemption fine under Section 125(1) of the Customs Act, 1962 and there is no binding upon the adjudicating authority. It is crucial to understand the intent behind the discretion provided in such provisions, as it allows for flexibility in addressing cases where technical or procedural violations occur, such as mis-declarations or documentation errors. The discretion ensures that the authorities can apply a fair and balanced approach, considering the circumstances of each case.

6.4 Since the redemption fine imposed by the adjudicating authority in this case is in full compliance with the provisions of Section 125(1) of the Customs Act, 1962, I find no grounds to interfere with the adjudicating authority's

discretion. The authority has exercised its discretion within the framework of the law, ensuring that the redemption fine is appropriate to the circumstances of the case. Therefore, the decision rendered appears to be in accordance with legal provisions, and there is no reason to question or alter it.

6.5 Further, with regard to the penalty imposed by the Adjudicating Authority on the respondent under Section 114AA of the Customs Act, 1962, the appellant department contends that, the adjudicating authority has recorded a categorical finding that the SEZ unit knowingly made false declarations and used incorrect documents while presenting the Bill of Entry, thereby attracting penal provisions of Section 114AA. Despite such findings, only a penalty of ₹1,00,000/- was imposed, whereas Section 114AA permits imposition of penalty up to five times the value of the goods. Considering the re-determined value of ₹23,01,273/-, the penalty imposed is negligible, disproportionate and does not reflect the seriousness of the offence involving deliberate mis-declaration and undervaluation with intent to illegally clear the goods into DTA.

6.6 I have carefully perused Section 114 (AA) of the Customs Act, 1962 and the same are reproduced as under:

SECTION 114 (AA). Penalty for use of false and incorrect material.

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable for penalty not exceeding five times the value of goods;

A plain reading of Section 114(AA) of the Customs Act, 1962 makes it evident that it prescribes only the maximum permissible penalty, without stipulating any statutory minimum. The legislative scheme therefore confers wide discretion upon the adjudicating authority to determine the quantum of penalty, provided it remains within the upper limit prescribed under the Act. This discretion is to be exercised judiciously, having regard to the facts and circumstances of the case. In the present matter, I find that the penalties imposed by the Adjudicating Authority under Sections 114(AA) are well within the statutory framework and have been levied after due consideration of the material on record. Accordingly, there is no justification to interfere with, question, or modify the penalty imposed under these provisions.

6.7 Furthermore, as regards to imposition of penalty under Section 112 (a)(ii) of the Customs Act, 1962, it is the contention of the Appellant

Department that under Section 112(a)(ii) of the Customs Act, 1962, penalty is imposable up to the amount of duty sought to be evaded, and therefore imposition of a nominal penalty of ₹5,000/- is arbitrary, legally unsustainable and defeats the deterrent purpose of the statute.

6.8 On careful examination of the provisions of Section 112(a)(ii) of the Customs Act, 1962, it is observed that the penalty imposed by the Adjudicating Authority under the said provision is in accordance with the statutory mandate and within the permissible limits prescribed therein, and therefore does not warrant any interference.

6.9 Further, with regard to penalty under Section 114A of the Customs Act, 1962, it is observed that the Adjudicating Authority has recorded well-reasoned and cogent findings at paragraph 18.6 of the impugned Order. Upon due consideration of the same, I concur with the findings of the Adjudicating Authority and find no infirmity therein.

7. In view of the foregoing findings and discussions, the appeal filed by the appellant Department does not merit acceptance and is accordingly rejected.



सत्यापित/ATTESTED

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

(Amit Gupta)
Commissioner of Customs(Appeals)
Ahmedabad

Date: **21.01.2026**
F.No. S/49-08/CA-2/CUS/KDL/2024-25
By Registered Post A.D. 5850

To,

1. The Deputy Commissioner (Adjudication),
   Office of the Commissioner of Customs, New Custom House, Near Balaji Temple, Kandla, Gujarat.

2. M/s. Ganga Impex Enterprise
   Shed No. 331, A-I Type, Marshalling Yard, Kandla Special Economic Zone, Gandhidham.

Copy to: -

1. The Chief Commissioner of Customs Gujarat, Customs House, Ahmedabad.
2. The Commissioner of Customs, Customs House, Kandla.
3. The Additional Commissioner of Customs, Customs House, Kandla.
4. Guard File.