



सीमा शुल्क(अपील) आयुक्त का कार्यालय,  
OFFICE OF THE COMMISSIONER OF CUSTOMS(Appeals), अहमदाबाद AHMEDABAD,  
चौथी मंज़िल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड़ Ishwar Bhuvan Road,  
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009  
दूरभाष क्रमांक Tel. No. 079-26589281  
DIN- 20260371MN000000B796

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-CUSTOM-000-APP-945 to 946 -25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	31.03.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Bills of Entry as per Table-I
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	31.03.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Navitasys India Pvt. Ltd. Plot No. 32, Sector-5, Phase-II, HSIIDC, IMT-Bawal, Bawal, Rewari, Haryana-123501



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.
	खत सम्बन्धित आदेश/Order relating to :

(क)	बैगैज 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 शीर्षके अधीन आता है में रु. 200/- (रूपए दो सौ मात्र) या रु.1000/- (रूपए 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
	2nd 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 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; पांच 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. Navitasys India Pvt. Ltd., Plot No. 32, Sector-5, Phase-II, HSIIDC, IMT-Bawal, Bawal, Rewari, Haryana-123501 (herein after referred to as the "appellant") have filed 02 **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 Entries mentioned therein.

**TABLE – I**

Sr. No.	Appeal No.	Bill of Entry No. & Date
1	S/49-346/CUS/MUN/2024-25	9228434 dated 14.12.2023
2	S/49-347/CUS/MUN/2024-25	9228438 dated 14.12.2023

2. As the issue involved is identical in both the 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 manufacture of Battery Packs for use in manufacture of electric vehicles. The issue involved in the present matter relates to eligibility to claim exemption under Sl. No. 528C of Notification No. 50/2017-Cus. dated 30.06.2017 (hereinafter referred to as "Subject Notification") on 'Lithium-ion Battery Module' (Core Pack) (hereinafter referred to as "impugned goods") imported by the Appellant.

2.1 The impugned goods are rechargeable lithium-ion Battery Modules which have a construct of twenty (20) cells wrapped by steel plate in series with the poles welded together to provide the desired voltage. The impugned goods are modules with multiple cells combined together to provide high intensity of power after assembling them with essential components such as Battery Management System (hereinafter referred to as "BMS"), thermal control systems, plugs, cables, etc. as compared to single cell. The individual cells are assembled together to provide protection against external shock, heat or vibration. Each cell has a capacity of 3.6V and when connected in series they form the impugned goods, i.e. Battery Modules, which are capable of providing as output power of 72V.

2.2 Vide the impugned BoEs, the Appellant imported the impugned goods from China and self-assessed the classification under Customs Tariff Item ('CTI') 8507 60 00 and sought to avail the benefit of concessional rate of duty under Sl. No. 528C of the Subject Notification, thereby discharging Basic Customs Duty ('BCD') at 10% and filed the provisional Bill of Entry accordingly.

2.3 The Department raised certain queries against the impugned BoEs on the Appellant's ICEGATE portal. The Appellant vide its Letter dated 20.12.2023 replied to the queries raised by



the Department explaining how the impugned goods imported vide the impugned BoE are eligible for benefit under NN 50/2017.

2.4 Thereafter, the Appellant vide its Letter dated 10.01.2024 requested the Department to pass a Speaking Order under Section 17(5) of the Customs Act. In response to the same, the Department vide Letter dated 11.01.2024 denied issuance of a Speaking Order by stating that the impugned goods have already been assessed. Impugned goods were presented for examination and found mis-declared in terms of description and claiming of exemption under NN 50/2017. In case of mis-declaration found during physical examination of goods, Speaking Order cannot be issued.

2.5 Aggrieved by the same, the Appellant vide its Letter dated 06.02.2024 made detailed submissions as to how the impugned goods are eligible for benefit of NN 50/2017. The Appellant again requested for issuance of a Speaking Order and also submitted that in case its arguments do not find favor with the Department, the Appellant will discharge the duty 'under protest' as the goods imported therein are of critical importance for the Appellant's production line. However, the Appellant's assessment was not accepted by the Department, and the impugned goods were finally assessed without the benefit of exemption. The final assessment of the impugned BoE was made by the proper officer on 30.11.2024.

2.6 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 85076000 and paid the applicable customs duty.

### SUBMISSIONS OF THE APPELLANT

3. Being aggrieved with the assessment under CTH 85076000 the impugned Bills of Entry, the Appellant, has filed the present **02 appeals** as per Table-I above against the assessment of Bills of Entry wherein they have contended as under :-

3.1 The impugned goods are chargeable to BCD at a concessional rate in view of exemption benefit available under Sl. No. 528C of the Noti. No. 50/2017-Cus. Dated 30.06.2017, provides for concessional rate of duty of 10% to all goods of CTI 8507 6000 other than goods covered under Sl. No. 528A, 528B and Power Bank.

3.2 In the brief facts, the impugned goods are rechargeable lithium- ion Battery Modules which has a construct of twenty (20) cells wrapped by steel plate in series with the poles welded together to provide the desired voltage. The impugned goods are a module or frame with multiple cells combined to provide high intensity of power as compared to single cells. The assembly of a number of individual cells provides protection against external shock, heat or vibration. Each cell having a capacity of 3.6V when connected in series to form the impugned

good i.e., Battery Module, provide an output power of 72V and is used in an electric vehicle after assembling them with essential components such as BMS, thermal control systems, plugs, cables, etc. Battery is a generic term which is used to denote Battery Cell, Battery Module and a Battery Pack. However, all three are different with different stages of application. The smallest unit of power is called a Battery Cell. Several cells when combined with each other form a Battery Module. Single/ multiple Battery Modules when combined with BMS and other protective device, etc. form a Battery Pack.

3.3 Therefore, a Battery Module is an intermediate product between a Battery Cell and a Battery Pack. When multiple Battery Cells are packaged together in the same housing frame and linked to the outside through a uniform boundary, this makes up a Battery Module. The Battery Cells may be connected through series or parallel. The Battery Cells are connected together in the form of a structure to provide the entire structure with protection and to increase the intensity of power.

3.4 Simply put, a Battery Module is a number of Battery Cells assembled/ put into a frame by combining fixed number of battery cells to protect the Battery Cells from external shock, heat or vibration with an intent to deliver high power to the external product. However, a Battery Pack is the final product which is installed in the electric vehicle and is composed of Battery Module and various control/ protection systems such as BMS, cooling system, protective casing, communication cable, etc.

3.5 Reliance in this regard is placed on The Handbook of Lithium-Ion Battery Pack Design - Chemistry, Components, Types and Terminology by John Warner (hereinafter referred to as "Handbook") wherein, at page 35 it mentioned that Battery Packs are a group of lithium-ion cells connected in different ways in order to achieve the voltage and energy desired. It is further mentioned that Battery Packs contain BMS within their enclosure which performs the function of monitoring and managing all the functions of the battery operations. The Handbook at page 91 mentions that BMS is the central control unit of a Battery Pack. At page 132 of the Handbook, Battery Module is referred to as an assembly of lithium-ion cells into a single mechanical and electrical unit.

3.6 Reliance is also placed on the definition of Battery Module, BMS and Battery Pack defined in *California Standards and Test Procedures for New 2021 and subsequent model Heavy-Duty Zero-Emission Powertrains* (hereinafter referred to as "Standard") provided by State of California.

3.7 Further, it is pertinent to note the function and importance of a BMS in a Battery Pack. Battery Packs in general are hazardous and to put them to use, they must be made safe for operation. This objective is achieved through the use of BMS. A BMS is a motherboard of the Battery Pack. It provides protection to the individual cells of Battery Pack and ensures safety during its operation. Functions performed by a BMS *inter alia* include monitoring the

temperature of batteries, ensuring optimal battery performance, detecting internal short circuits, preventing overcharging/ over-discharging. All these functions are essential for optimal and safe operation of the Battery Pack. For this reason, a BMS is called a brain of a Battery Pack.

3.8 Once the impugned goods are imported, the following processes are carried out at the factory of the Appellant to finally manufacture/ assemble a complete ready-to-use battery pack:

- a. Visual inspection of the impugned goods and assembling BMS.
- b. Assembling the top cover and connector with each other.
- c. Testing for leakage of the top cover.
- d. Assembling the impugned goods and the BMS holder.
- e. Assembling the impugned goods with the BMS and top cover.
- f. Connecting wires to the BMS and testing resistance.
- g. Assembling the handle and fixing the barcode label including linking the same.
- h. Assembling the battery pack housing and the bottom cover.
- i. Final functional test and packaging of the finished good i.e., Battery Pack.

By going through the above-explained processes, it is clear that a Battery Pack comes into existence only at the factory of the Appellant after performing the various processes mentioned above.

3.9 In the present case, it is submitted that the impugned goods are not Power Banks or Battery Packs of cellular mobile phones. Further, since the impugned goods are required to undergo a series of assembly operations before they can be called Battery Packs, the impugned goods are not Battery Packs for use in the manufacture of Electrically operated Vehicles or Hybrid Vehicles. To this extent, the impugned goods are not covered under the exclusions stipulated under Sl. No. 528C of the subject Notification.

3.10 In view of the above, the Appellant is of a bona fide belief that the exemption benefit under Sl. No. 528C of the subject Notification is available to the Appellant and has been correctly availed against the impugned goods.

3.11 As regards the scope of the term 'solely and principally' used in the CTA, they placed reliance on the following decisions:

- (i) Vareli Weaves vs Union of India, 1996 (83)ELT 255 (SC)
- (ii) Dunlop India Ltd. vs. Union of India 1983(13) ELT 1566 (SC)
- (iii) Commissioner of Customs, New Delhi vs. Sony India Ltd.-2008(9) TMI 19-Supreme Court,
- (iv) Towa Ribbons Pvt. Ltd. vs. Commissioner of Customs, 1993(066) ELT 320 (Tri-Del)
- (v) Vizag Shipping and Metal Processors vs. Commissioner of Customs, 2005(189) ELT 40 (Tri-Bang.)

3.12 The Chartered Engineer vide Certificate Ref. No. SAI-NS/SUNRISE-NAVITASYS/ABC/2022-23 dated 22.06.2022 pursuant to the inspection of the impugned goods imported vide BoE No. 8770644 dated 21.05.2022 made the following observations:

- a. The impugned goods were Battery at an incomplete stage.
- b. The impugned goods were not individual cells, rather they were a bunch of cells connected to each other by series, with proper terminal and PCB circuits.
- c. The impugned goods were not Battery Packs as they did not have B<S and controlling ancillary. Hence, the impugned goods were Battery Modules.
- d. The impugned goods cannot be used directly as they require BMS, ancillary components and accessories for safe operation or working.
- e. The impugned goods were Rechargeable Battery Modules (incomplete stage for safe operation) used for the formation of Complete Battery Packs (for safe operation).
- f. The impugned goods cannot be used directly without BMS and controlling equipment which would otherwise cause explosion of Battery which could result in heavy loss to life and property.

3.13 The observation and conclusion of the Chartered Engineer was found acceptable and was also relied upon by the Ld. Joint Commissioner in OIO dated 12.08.2022 wherein, it was held as follows:

*"16. ... Thus, imported goods cannot be called as battery pack as these are essentially battery modules, irrespective of names assigned to it. I find this differentiation acceptable.*

*17. I find that the Chartered Engineer has conclusively opined that these goods are Rechargeable Battery Module. It is also an admitted fact that the said goods would be used in e-vehicles. Considering said facts and expert opinion, I am of the view that the imported goods are 'Rechargeable Battery Modules' and not ready-to-use Battery packs.*

In this regard, reliance is placed on the decision of Hon'ble Supreme Court in the case of –

- (i) Pappu Sweets and Biscuits vs. Commissioner of Trade Tax, U.P., Lucknow, 2004

(178) ELT 48 (SC)

(ii) Synthetics &amp; Chemicals Ltd. vs. State of U.P. and Ors

The impugned BoE, the Customs Department has re-assessed the BCD of impugned goods to 20% as opposed to 10% as assessed by the Appellant.

In the present case, the Appellant has not confirmed his acceptance of the said re-assessment in writing. Rather, the Appellant has disagreed with the denial of benefit of concessional rate of duty under the Subject Notification and the same can be seen from the provisional bill of entry filed by the Appellant wherein it had claimed the aforesaid benefit. Therefore, speaking order ought to have been passed by the proper officer. However, even after expiry of one year, no speaking order has been passed in relation to the re-assessment of the impugned BoE.

Reliance in this regard can be placed on *Hemogenomics Pvt. Ltd. vs. Pr. Commissioner of Customs, ACC Imports, 2022 (380) ELT 23 (Del.)*

*Sanjivani Non-Ferrous Trading Pvt. Ltd. vs. Commissioner of Customs, Chennai-IV, 2015 (328) ELT 10 (Mad.)*

*Ingram Micro India Pvt. Ltd. vs Commissioner of Customs, Chennai, 2017 (358) ELT 125 (Mad.).*

### PERSONAL HEARING

4. Shri Kaushal Jaisalmeria, Advocate, attended Personal Hearing on 16.03.2026 in virtual mode on behalf of the appellant. He reiterated the submissions made at the time of filing of appeal.

### DISCUSSION AND FINDINGS

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.

5.1 Now coming to the merits of the case, it is observed that the appellant the issue to be decided in the present appeal is whether the assessment made in the Bills of Entry mentioned at in the facts and circumstances of the case, is legal and proper or otherwise.

5.2 I find that the appeals have been filed against 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.

5.3 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 has 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, both the appeals filed by the appellant as per Table-I above are allowed by way of remand.



  
(AMIT GUPTA)  
Commissioner (Appeals)  
Customs, Ahmedabad

Date:31.03.2026

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