सीमाशुल्क(अपील) आयुक्तकाकार्यालय,

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

चौथी मंज़िल 4th Floor, हडकोभवनHUDCO Bhavan, ईश्वर भुवन रोड़ IshwarBhuvan Road,

नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009

दूरभाषक्रमांक Tel. No. 079-26589281

DIN - 20251271MN0000333FBF

क	फ़ाइलसंख्या FILE NO.	S/49-176/CUS/AHD/2024-25
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	AHD-CUSTM-000-APP-488-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	23.12.2025
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	04/REF/HG-DC/SVPIA/2024-25 dated 08.05.2024
च	अपीलआदेशजारीकरनेकीदिनांक ORDER-IN-APPEAL ISSUED ON:	23.12.2025
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	Mrs Dhara Malav Shah, C/o Shri Abhay Shah, 102, Sparsh Resudency, Besides Mahalaxmi Char Rasta, Fatepura, Paldi, Ahmedabad, Gujarat – 380007.

1.	यहप्रतिउसव्यक्तिकेनिजीउपयोगकेलिएमुफ्तमेंदीजातीहैजिनकेनामयहजारीकियागयाहै.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्कअधिनियम 1962 कीधारा 129 डीडी (1) (यथासंशोधित) केअधीननिम्नलिखितश्रेणियोंकेमामलोंकेसम्बन्धमेंकोईव्यक्तिइसआदेशसेअपनेकोआहतमहसूसकरताहोतोइसआदेशकीप्राप्तिकीतारीखसे 3 महीनेकेअंदरअपरसचिव/संयुक्तसचिव (आवेदनसंशोधन) ,वित्तमंत्रालय, (राजस्वविभाग) संसदमार्ग,नईदिल्लीकोपुनरीक्षणआवेदनप्रस्तुतकरसकतेहै.

	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखितसम्बन्धितआदेश/Order relating to :
(क)	बैगेज़केरूपमेंआयातितकोईमाल.
(a)	any goods imported on baggage.
(ख)	भारतमेंआयातकरनेहेतुकिसीवाहनमेंलादागयालेकिनभारतमेंउनकेगन्तव्यस्थानपरउतारेनगएमालयाउसगन्तव्य स्थानपरउतारेजानेकेलिएअपेक्षितमालउतारेनजानेपरयाउसगन्तव्यस्थानपरउतारेगएमालकीमात्रामेंअपेक्षितमालसे कमीहो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्कअधिनियम, 1962 केअध्यायX तथाउसकेअधीनबनाएगएनियमोंकेतहतशुल्कवापसीकीअदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षणआवेदनपत्रसंगतनियमावलीमेंविनिर्दिष्टप्रारूपमेंप्रस्तुतकरनाहोगाजिसकेअन्तर्गतउसकीजांचकीजाएगी औरउसकेसाथनिम्नलिखितकागजातसंलग्नहोनेचाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्टफीएक्ट,1870केमदसं. 6 अनुसूची 1 केअधीननिर्धारितकिएगएअनुसारइसआदेशकी 4 प्रतियां,जिसकीएकप्रतिमेंपचासपैसेकीन्यायालयशुल्कटिकटलगाहोनाचाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्धदस्तावेज़ोंकेअलावासाथमूलआदेशकी 4 प्रतियां,यदिहो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षणकेलिएआवेदनकी 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षणआवेदनदायरकरनेकेलिएसीमाशुल्कअधिनियम, 1962 (यथासंशोधित) मेंनिर्धारितफीसजोअन्यरसीद,फीस,दण्ड,जब्तीऔरविविधमदोंकेशीर्षकेअधीनआताहैमेंरु. 200/- (रूपएदोसौमात्र)यारु.1000/-(रूपएएकहज़ारमात्र),जैसाभीमामलाहो,सेसम्बन्धितभुगतानकेप्रमाणिकचलानटी.आर.6 कीदोप्रतियां. यदिशुल्क,मांगागयाब्याज,लगायागयादंडकीराशिऔररूपएएकलाखयाउससेकमहोतोऐसेफीसकेरूपमेंरु.200/- औरयदिएकलाखसेअधिकहोतोफीसकेरूपमेंरु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.
4.	मदसं. 2 केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बंन्धमेंयदिकोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसी माशुल्कअधिनियम 1962 कीधारा 129 ए (1) केअधीनफॉर्मसी.ए.-3 मेंसीमाशुल्क,केन्द्रीयउत्पादशुल्कऔरसेवाकरअपीलअधिकरणकेसमक्षनिम्नलिखितपतेपरअपीलकरसकतेहैं
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :
	सीमाशुल्क, केंद्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण,पश्चिमीक्षेत्रीयपीठ / **Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**

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

Mrs Dhara Malav Shah, C/o Shri Abhay Shah, 102, Sparsh Resudency, Besides Mahalaxmi Char Rasta, Fatepura, Paldi, Ahmedabad, Gujarat – 380007 (hereinafter referred to as "the appellant") has filed the present appeal in terms of Section 128 of the Customs Act, 1962 against Order in Original No. 04/REF/HG-DC/SVPIA/2024-25 dated 08.05.2024 (hereinafter referred to as "the impugned Order") passed by the Assistant Commissioner of Customs, SVPI Airport, Ahmedabad, (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, facts of the case are that the applicant holding an Indian passport no. M7262045, had arrived at SVPI Airport, Ahmedabad from Dubai by Indigo Flight No. 6E 72 on 07.02.2020. On the basis of her suspicious movement when she was found exiting through the Green Channel, she was intercepted by the officers of Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad. The appellant, as directed by the AIU officers, removed all metallic items such as her mobile, watch, rings along with six (06) bangles and kept the same in a plastic tray and passed through the Door Frame Metal Detector (DFMD) Machine and no sound was generated by the DFMD. The tray containing 06 bangles was put for screening and a dark image appeared on screen. The appellant admitted that the 06 bangles were made of raw gold and did not want to declare the same to the customs so that she could clear it illicitly. Details of which is as given below:

Table 1

Description of seized gold	Qty.	Weight in Grams
Gold Bangles	06	249.700 (24 kt)
Total Market Value		Rs10,44,745/-
Total Tariff Value		Rs9,15,200/-

2.1 The original adjudicating authority viz, Assistant Commissioner of Customs, SVPI Airport, Ahmedabad vide Order-In-Original No. 07/AP/ACS-AC/SVPIA/2021-22 dated 24.01.2022 ordered confiscation of bangles of gold weighing 249.700 grams made of 24 Kt. of gold having tariff value of Rs 9,15,200/- and market value of Rs. 10,44,745/- under the provisions of Sections 111(d), 111 (i), 111(1) & 111(m) of the Customs Act, 1962. However, an option under Section 125(1) of the Customs Act, 1962 was given to the applicant to redeem the said 6 bangles weighing 249.700

grams on payment of redemption fine in lieu of confiscation amounting to Rs. 4,35,000/-. As per section 125(2) of the Customs Act, 1962, the applicant in addition to the fine imposed, should pay the appropriate duty leviable on said 06 bangles of gold weighing 249.700 grams imported through baggage mode and charges payable in respect of such goods, before clearance. A penalty of Rs. 3,25,000/- under Section 112(a) (b) of the Customs Act, 1962 was also imposed on the applicant.

2.2 Aggrieved by the aforesaid O1O No. 07/AP/ACS-AC/SVPIA/2021-22 dated 24.01.2022, the applicant preferred an appeal before the Commissioner of Customs (Appeals), Ahmedabad, who vide Order-in-Appeal No. AHD-CUSTM-000-APP-328-23-24 dated 05.12.2023, reduced the redemption fine from Rs. 4,35,000/- to Rs. 2,10,000/- and penalty from Rs. 3,25,000/ to 1,05,000/- in respect of seized 06 gold bangles weighing 249.70 grams addition to redemption fine, the appellant would be liable for payment of applicable duties and other levies/charges in terms of Section 125(2) Customs Act, 1962.

2.3 The above gold weighing 249.700 grams were sent to the India Government. Mint, Mumbai on 24.01.2023 and hence it was not possible to release the impugned gold to the appellant. Therefore, in terms of Instruction No. 22/2022-Customs dated 06.09.2022 the appellant was sanctioned refund of Rs5,20,795/- vide the impugned order.

3. Being aggrieved with the impugned order, the appellant has filed the present appeal and mainly contended that;

- The disposal of the 06 gold bangles weighing at 249.700 grams on 24.1.2023 was premature and unjust as before the date of disposal, the gold bangles were ordered to be released to the applicant after payment of custom duty, redemption fine and penalty as imposed by the ACC, SVPI, Airport under 0-I-0 dated 25.1.2022. Thus, the seized gold bangles were ordered to be released by the first authority and the only dispute was with regard to quantum of redemption fine imposed under Section 125 (1) of CA, 1962 and penalty imposed under Section 112 (a) & (b) of the Act.

- The fact that the appellant had preferred an appeal before the Commissioner of Customs (Appeal) with the prayer to consider that the quantum of redemption fine and penalty imposed in the O-I-O dated 25.1.2022 is on higher side and that the same may be reduced. The fact that the appeal has been preferred was in the knowledge of the

department. Thus, the disposal of gold bangles made was unjust and illegal.

- The O-I-O of refund dated 8.5.2024, in its para -11 mentioned that the disposal of seized/ confiscated gold was made under the provisions of Instruction No. 22/2022- Cus dated 6.9.2022. It is submitted that the Instruction ibid is only dealing with manner in disposal is to be made and to arrive at admissible refund. The same is in no way relating to issue whether the impugned gold bangles were ripe for disposal. Thus, the disposal was unjust.

- In the instant case the O-I-O dated 25.1.2022 passed by the AC Airport in which it was ordered that the seized gold bangles are to be released upon payment of custom duty and redemption fine etc. For the purpose, a time limit of 120 days was given to the applicant to exercise the option of payment of redemption fine etc. It is submitted that applicant being aggrieved towards the substantial redemption fine and penalty imposed preferred to file an appeal. Accordingly, the appeal was filed and pre-deposit was made as envisaged under Customs law. It is, therefore, submitted that having paid the pre-deposit and appeal filed the O-I-O dated 25.1.2022 and conditions given therein related to exercise of option of payment of redemption fine is stayed automatically as per provisions in force. Therefore, it cannot be said that the applicant did not exercise her option to opt to pay the redemption fine and get the gold bangles released.

- It is submitted that as per refund O-I-O dated 8.5.2024, the gold bangles were disposed of on 24.1.2023. However, before initiating the disposal proceedings, the applicant was informed and sought objection vide Supdt of Customs letter dated 15.10.2022 under Section 150. The applicant has submitted her re-joinder to the said letter of Customs Superintendent vide letter dated 21.11.2022/2.12.2023. In her letter, the applicant candidly submitted that six bangles of gold may not be disposed of as the same have been ordered to be released, if the applicant opts to pay the redemption fine etc. Since the redemption fine and penalty imposed was on higher side, the applicant had already preferred an appeal before the Commissioner of Customs (Appeal), which is pending. In the given facts, it was categorically submitted that the disposal of confiscated gold bangles at this stage is pre-mature and against the principals of natural justice. Further, it was specifically prayed that the goods (gold bangles) lying in department's custody may not be disposed of at this stage. Here, it is pertinent to submit that the request made by the applicant was

dated 2.12.2022 and gold bangles came to be disposed of on 24.1.2023. Thus, it is apparent that the request made by the applicant went unheard or was not taken up for consideration.

- The disposal of gold bangles, impugned was against provisions of law as the gold bangles were ordered to be released upon payment of redemption fine etc. The dispute with regard to quantum of redemption fine and penalty was under appeal before the Appellate Authority. The operating portion of O-I-O dated 25.1.2022 was deemed to be stayed having filed appeal with pre-deposit. Thus, the right of exercising the option to pay the redemption fine by the applicant was intact unless the appeal was decided. Thus, such disposal of confiscated gold bangles was unjust and without the authority of law. The "right to property" is safe guarded by the Constitution of India. As per section 330 A "No person shall be deprived of his property save by authority of law". However, in the present case, the matter was deemed to be stayed and thus the disposal was premature and against the provisions of law. Further, the goods in question were neither perishable nor dangerous/ prohibited and therefore, as per OIO dated 25.1.2022, they were required to be preserved till the option to exercise of option to pay redemption fine is exercised or refused by the applicant. The same was pending as the outcome of appeal was pending before the Appellate Authority.

4. Shri M K Kothari, Consultant, appeared for personal hearing on 18.12.2025 on behalf of the appellant. He reiterated the submissions made in the appeal memorandum. He further relied upon the decision of Hon'ble Tribunal, Ahmedabad, in the case of PRADIPBHAI SEVANTILAL SHAH decided vide FINAL ORDER NO.10841/2025 dated 10.10.2025.

5. Before going into the merits of the case, it is observed that the appeal filed by the appellant, have been filed beyond normal period of 60 days but within the condonable period of 30 days as stipulated under Section 128(1) of the Customs Act, 1962. Appellant has requested for condoning the delay in filing the said appeal on the ground that the appellant was just not aware as to what is the mechanism for redressal of grievances in this peculiar matter. Thus, it took time to consult in India over phone and mails causing delay in filing the appeals. Therefore, taking a lenient view to meet the ends of justice, I allow the appeal, as admitted condoning the delay in filing the appeal beyond the normal period of 60 days under proviso to the Section 128(1) of the Customs Act, 1962

6. I have gone through the facts of the case available on record, grounds of appeal and submission made by the appellant at the time of personal hearing. It is observed that the issues to be decided in present appeal is whether the impugned order passed by the adjudicating authority sanctioning refund of Rs5,20,795/-, in the facts and circumstances of the case, is legal and proper or otherwise.

6.1 It is observed that the applicant holding an Indian passport no. M7262045, had arrived at SVPI Airport, Ahmedabad from Dubai by Indigo Flight No. 6E 72 on 07.02.2020. On the basis of her suspicious movement when she was found exiting through the Green Channel, she was intercepted by the officers of Customs, Air Intelligence Unit, SVPI Airport, Ahmedabad. The appellant, as directed by the AIU officers, removed all metallic items such as her mobile, watch, rings along with six (06) bangles and kept the same in a plastic tray and passed through the Door Frame Metal Detector (DFMD) Machine and no sound was generated by the DFMD. The tray containing 06 bangles was put for screening and a dark image appeared on screen. The appellant admitted that the 06 bangles were made of raw gold and did not want to declare the same to the customs so that she could clear it illicitly. The Assistant Commissioner of Customs, SVPI Airport, Ahmedabad vide Order-In-Original No. 07/AP/ACS-AC/SVPIA/2021-22 dated 24.01.2022 ordered confiscation of bangles of gold weighing 249.700 grams made of 24 Kt. of gold having tariff value of Rs 9,15,200/- and market value of Rs. 10,44,745/-under the provisions of Sections 111(d), 111 (i), 111(1) & 111(m) of the Customs Act, 1962. However, an option under Section 125(1) of the Customs Act, 1962 was given to the applicant to redeem the said 06 bangles weighing 249.700 grams on payment of redemption fine in lieu of confiscation amounting to Rs. 4,35,000/-. As per section 125(2) of the Customs Act, 1962, the applicant in addition to the fine imposed, should pay the appropriate duty leviable on said 06 bangles of gold weighing 249.700 grams imported through baggage mode and charges payable in respect of such goods, before clearance. A penalty of Rs. 3,25,000/- under Section 112(a) (b) of the Customs Act, 1962 was also imposed on the applicant. On appeal the Commissioner of Customs (Appeals), Ahmedabad, vide Order-In-Appeal No AHD-CUSTM-000-APP-328-23-24 dated 05.12.2023, reduced the redemption fine from Rs. 4,35,000/- to Rs. 2,10,000/- and penalty from Rs. 3,25,000/ to 1,05,000/- in respect of seized 06 gold bangles weighing 249.70 grams addition to redemption fine, the appellant would be liable for payment of applicable duties and other levies/charges in terms of Section 125(2) Customs Act, 1962.

6.2 It is observed that since the seized gold weighing 249.700 grams were sent to the India Government Mint, Mumbai on 24.01.2023 and hence it was not possible to release the impugned gold to the appellant. Therefore, in terms of Instruction No. 22/2022-Customs dated 06.09.2022, the appellant was sanctioned refund of Rs.5,20,795/- vide the impugned order. I have gone through the impugned order and observe that the adjudicating authority has only recorded the calculation of the amount refunded. Further, I also observe that no personal hearing was granted before issuance of the impugned order. I am of the considered view that a reasonable opportunity of being heard is required to be provided. Therefore, requirement of natural justice was not satisfied. Thus, the impugned order has been issued in violation of the principles of natural justice. Since no personal hearing was given to the appellant, there is no finding of the adjudicating authority on the contentions raised by the appellant as well as the case laws relied upon by him. Hence, all the contentions are raised by the appellant in the appeal memorandum have been made for the first time before me and the adjudicating authority has no opportunity to record his findings on the same. Therefore, I find that remitting of the case for passing speaking orders after providing the appellant with an opportunity for personal hearing becomes *sine qua non* to meet the ends of justice. Accordingly, the case is required to be remanded back, in terms of sub-section of (3) of Section 128A of the Customs Act, 1962, for passing speaking order by the adjudicating authority 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 Bombay Hon'ble 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)] holding 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.

7. In view of the foregoing, the appeal is allowed by way of remand to the adjudicating authority for passing a reasoned and speaking order, after affording the appellant an adequate opportunity of personal hearing. The adjudicating authority is directed to examine all relevant facts, documents, and submissions placed on record during the appeal proceedings. Based on such examination, fresh orders shall be issued expeditiously, strictly in accordance with the principles of natural justice and the applicable legal provisions. It is clarified that, while passing this order, no findings or views

have been expressed on the merits of the case or on the submissions made by the appellant. These shall be independently examined and considered by the adjudicating authority in accordance with law.

8. In view of above, the appeal filed by the appellant is allowed by way of remand.

सत्यापित/ATTESTED
अधीक्षक/SUPRERINTENDENT
सीमा शुल्क (अपील्स), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD.

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

By Registered Post A.D.

F.No. S/49-176/CUS/AHD/2024-25 4991 Dated –23.12.2025

To,

(i) Mrs Dhara Malav Shah,
C/o Shri Abhay Shah, 102, Sparsh Residency
Besides Mahalaxmi Char Rasta,
Fatepura, Paldi, Ahmedabad,
Gujarat - 380007.

Copy to:

1. The Chief Commissioner of Customs Gujarat, Customs House, Ahmedabad.
2. The Principal Commissioner of Customs, Customs,Ahmedabad.
3. The Deputy/Assistant Commissioner of Customs, SVPIA, Ahmedabad.
4. Guard File.