



सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद
 OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD
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DIN- 20260271MN0000444B28

क	फ़ाइल संख्या FILE NO.	S/49-447,448,449/CUS/JMN/2024-25
ख	अपीलआदेश संख्या ORDER-IN- APPEAL No. (सीमाशुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	JMN-CUSTM-000-APP-431 to 433-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	12.02.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	BEs as detailed in table 1 of the Order.
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	12.02.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Mayur Wovens Pvt. Ltd. 1484, Village Motibhoyan, Opp. Arvind International, Khatraj-Kalol Road, Kalol, Dist. Gandhinagar – 382721.
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 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, केंद्रीय 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; पाँच 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

Three appeals, as per details given in Table - 1 below, have been filed by M/s Mayur Wovens Pvt. Ltd., 1484, Village Motibhoyan, Opp. Arvind International, Khatraj-Kalol Road, Kalol, Dist. Gandhinagar - 382721 (hereinafter referred to as the 'appellant') in terms of Section 128 of the Customs Act, 1962 against Re assessment made in following Bills of Entry as per Table-1 below.

Table-1

Sr No	Appeal No	Appeal filed on	Bill of Entry No.	Date of re assessment of Bill of Entry
1	S/49-447/CUS/JMN/2024-25	29.01.2025	2011357	26.12.2024
2	S/49-448/CUS/JMN/2024-25	29.01.2025	2011358	26.12.2024
3	S/49-449/CUS/JMN/2024-25	29.01.2025	2011413	26.12.2024

2. Facts of the case, in brief, as stated in the appeal memorandum, are that the appellant was importing goods under Advance Authorisation Scheme without payment of Customs duties, including IGST leviable under Section 3(7) of the Customs Tariff Act, 1975. It appeared that the appellant had exported the goods first and subsequently imported duty-free goods/inputs under Advance Authorisation by availing Exemption under Notification No. 18/2015-Cus dated 01.04.2015, as amended by Notification No. 79/2017-Cus dated 13.10.2017. Later, in view of the Judgment dated 28.04.2023 of Hon'ble Supreme Court in the case of **Union of India vs. Cosmo Films Ltd.** [(2023) 5 Centax 286 (S.C.)], it was settled that the 'Pre-import condition' for imports under Advance Authorisation is valid and required to be fulfilled. The 'Pre-import condition' was omitted vide Notification No. 01/2019-Customs dated 10.01.2019. Thus, during the period of 13.10.2017 to 09.01.2019 there was 'pre-import condition' in Para 4.14 of the Foreign Trade Policy 2015-20, which was held to be valid by Hon'ble Supreme Court. So, during the period of 13.10.2017 to 09.01.2019, the appellant was required to import the inputs under Advance Authorisation Scheme first; and by using such inputs the goods manufactured by them were required to be exported in discharge of their export obligation. Whereas, in the present case, the appellant has made exports first and imported inputs under Advance Authorisation later duty free, which was not proper.

2.1 Following the aforesaid Judgment of Hon'ble Supreme Court, the CBIC issued a **Circular No. 16/2023-Customs dated 07.06.2023**, which clarified the procedure for paying IGST and availing Input Tax Credit (ITC). The appellant had stated to have voluntarily paid total sum of ₹51,41,156/-, which included IGST of ₹26,24,139/- and interest aggregating to ₹25,17,017/- for the three Bills of Entry filed with RSEZ, Jamnagar. Interest was automatically calculated by the EDI System during the reassessment of their Bills of Entry as per the procedure prescribed in the said Circular.

3. Thereafter, the appellant aggrieved by the re-assessment made in the Bills of Entry as detailed in Table 1 filed the present appeals challenging the amount paid as interest on the IGST. The appellant is not contesting the payment of IGST but only contesting the payment of interest on the IGST on the following grounds.

- the charging of interest in re-assessment of bills of entry is illegal and unsustainable in the eyes of law because provisions of the Customs Act as regards interest, penalty, confiscation etc. are not applicable for integrated tax, it being a separate and independent levy imposed by the Parliament under Section 3(7) of the Customs Act. The defect in the Customs Tariff Act for not having incorporated any specific provisions for interest, penalty and offences now stands corrected by the Parliament with effect from 16th August, 2024 by virtue of Section 106 of the Finance Act, 2024; and this amendment made by the Parliament was a very relevant factor to consider that interest was not chargeable for the levy of Integrated tax prior to 16th August, 2024 and that provision of the Customs Act, 1962 for interest was inapplicable in the present case. But the customs officer has not considered this vital fact and re-assessed the bills of entry only when the appellant paid the amounts towards interest. The appellant submits that the interest is not payable on re-assessment of bills of entry and therefore, the re-assessment of bills of entry done to the extent of charging of interest deserves to be set aside in the interest of justice.

There was no provision under the Customs Tariff Act, 1975 for the levy of interest on integrated tax; and that interest being a separate and independent levy, interest could be charged and recovered only if there was a specific charging provision for interest under the statute creating levy for the tax. This question has been finally decided by the Hon'ble CESTAT at Ahmedabad in

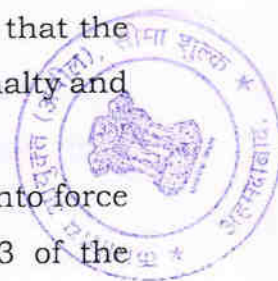


case of M/s. Chiripal Poly Films Ltd. There is a clear jurisdictional error by the customs authorities in not following a binding decision of the jurisdictional Bench of the Hon'ble CESTAT, and there are other grave errors by the customs authorities in charging interest on integrated tax in the facts of the present case.

- The Hon'ble Tribunal has held in case of M/s. Chiripal (Final Order No.11628-11630/2024 dated 23.07.2024) held that provisions of the Customs Act, 1962 were not applicable for levy of integrated tax under Section 3(7) of the Customs Tariff Act, and accordingly the liabilities imposed by the Customs Department for interest, penalty and redemption fine under provisions of the Customs Act were illegal and without jurisdiction. The Hon'ble Tribunal has also held that Sub-section (12) of Section 3 of the Customs Tariff Act was not a provision under which the liabilities of interest, penalty and redemption fine could be legally imposed for levy of integrated tax, and provisions of the Customs Act for such liabilities cannot be made applicable to the levy of integrated tax under Section 3(7) of the Customs Tariff Act by referring to Sub-section (12) of Section 3 of this Act.

- The issue involved in the present case is now addressed to by the Parliament, by way of enacting Section 106 of the Finance Act, 2024. And in view of the amendment made in Section 3 of the Customs Tariff Act by this provision of the Finance Act, 2024, it is only from 16th August, 2024 that the Customs Tariff Act, 1975 contains charging provision for interest, penalty and redemption fine in respect of levy of Integrated tax.

- By virtue of Section 106 of the Finance Act, 2024 that has come into force with effect from 16th August, 2024, Sub Section (12) of Section 3 of the Customs Tariff Act is substituted. Under new provision of sub section (12) It is now provided that the provisions of the Customs Act, 1962 including but not limited to those relating to interest, offences and penalties shall, as far as may be, apply to tax chargeable under Section 3 of the Customs Tariff Act. Thus, with effect from 16th August, 2024, provisions of the Customs Act in respect of interest, offences and penalties are made applicable for the levy of Integrated tax, which is a tax levied under Section 3(7) of the Customs Tariff Act.



• For a similar amendment/substitution of a provision, the Hon'ble Supreme Court has held in case of Commissioner V/s. Orient Fabrics Pvt. Ltd. **2003 (158) ELT 545 (SC)** that such amendment consciously brought in expression like interest, offences and penalties, and the mischief rule of interpretation, if applied, would clearly show that such amendment was brought with a view to remedy the defect contained in the unamended provisions of the Act. The Hon'ble Apex Court has also held that offences having regard to the provisions contained in Article 20 of the Constitution of India cannot be given a retrospective effect, and in that view of the matter too, the amended provision cannot be said to have any application for past cases. In view of the amendment made in sub section (12) of Section 3 of the Customs Tariff Act with effect from 16th August, 2024 also, it is clear that the provisions of the Customs Act for interest, offences and penalties were not applicable for Integrated tax levied under Section 3(7) of the Customs Tariff Act for the period of October, 2017 to January, 2019 during which the appellant herein imported and procured the goods on which Integrated tax is now paid by following the procedure of Circular No.16/2023-Cus. Consequently, the impugned order of re-assessment to the extent of charging interest is liable to be set aside at once in the interest of justice.

• The appellant submits that the payment in the present case is that of Integrated Tax (IGST) levied under sub section (7) of Section 3 of the Customs Tariff Act, 1975. The amount of duty payable is actually IGST, which is levied and recovered under Section 3(7) of the Customs Tariff Act, 1975 on any article which is imported into India. By virtue of Section 4 of the Taxation Laws (Amendment) Act, 2017, sub section (7) of Section 3 of the Customs Tariff Act is substituted, and Integrated tax is charged thereunder on any article imported into India as is leviable under Section 5 of the IGST Act, 2017. The payment is not that of any custom duty which is levied and collected under Section 12 of the Customs Act, 1962. Section 3(7) of the Act is the charging section for IGST on goods imported into India, and this is a separate levy independent of the customs duty leviable under section 12 of the Customs Act. For late payment of IGST leviable under sub-section (7) of Section 3 of the Customs Tariff Act, there is no provision for charging interest. Interest is a separate levy, and a charging section or a charging provision for interest must be present in the statute levying the tax in case of late payment of such tax by an assessee. There is no charging provision for levying and collecting interest



in case of late payment of IGST leviable under Section 3(7) of the Customs Tariff Act; and therefore the demand for interest is unsustainable and unauthorized in this case.

- The Hon'ble Gujarat High Court has, in case of CCE, Surat-I V/s. M/s. Ukai Pradesh Sahkari Khand Udyog Mandli Ltd. **2011 (271) ELT 32 (Guj.)** firmly held that interest can be levied and charged on delayed payment of tax only if the statute that levies and charges the tax makes a substantive provision in that behalf. The Hon'ble Bombay High Court has, in case of M/s. Mahindra & Mahindra Ltd. V/s. Union of India reported in **2022 (10) Tax Amendment India 212 – Bombay High Court**, held that in the absence of a specific provision relating to levy of interest in the respective legislation, interest cannot be recovered by taking recourse to machinery provisions relating to recovery of duty. The Hon'ble Gujarat High Court has considered provisions of the Sugar Export Promotion Act, 1958 that contained in sub-section (4) of Section 7 that provisions of the Central Excise Act and rules made thereunder, including those relating to refunds and exemptions were to apply in respect of additional excise duty on sugar. Similar provisions have been considered by the Hon'ble Mumbai High Court in the above referred case.

- When the scheme of Section 3 of the Customs Tariff Act, 1975 is considered, it transpires that there is no specific provision for charging interest on late payment of IGST leviable under sub section (7) of Section 3 of the Act. By virtue of sub-section (12) of Section 3 of this Act, the provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to Drawbacks, refunds and exemption from duties are made applicable, so far as may be, to the tax chargeable under section 3 of the Customs Tariff Act; but no specific provision for charging interest is enacted under section 3 of the Customs Tariff Act, and the provision of interest of the Customs Act is also not made applicable for tax etc. chargeable under section 3 of the Customs Tariff Act. As the Hon'ble Gujarat and Mumbai High Courts have held in the above referred cases, the Revenue cannot resort to machinery provisions of any statute for recovering a charge like interest; and such charges, which were in the nature of a separate levy because interest is a separate levy, must be incorporated in the statute itself that creates the charge for the tax.



- The controversy involved in these cases is now put to rest by the Parliament of the Union of India, by virtue of Section 106 of the Finance (No.2) Act, 2024 enacted on 16th August, 2024. Sub section (12) of Section 3 of the Customs Tariff Act, 1975 is substituted with effect from 16th August, 2024; and specific provision for interest, offences and penalties is now made by virtue of the substituted sub section (12) of Section 3 of the Customs Tariff Act. In view of this amendment by the Parliament, it is clear that the provisions for interest, offences and penalties were not incorporated for Integrated tax on goods imported into India before 16 August,2024.

- Such substitution is considered by the Hon'ble Supreme Court in case of Collector, Ahmedabad V/s. Orient Fabrics Pvt. Ltd. – **2003 (158) ELT 545 (SC)**; and by this Hon'ble Tribunal at para 5.13 in M/s. Chiripal. This Hon'ble Tribunal has quoted para 20 from Orient Fabrics Pvt. Ltd., wherein the Hon'ble Apex Court has applied "the mischief rule" in regard to a similar amendment made in sub section (3) of Section 3 of the Additional Duties of Excise (GSI) Act, 1957, and held that such amendment was brought with a view to remedy the defect contained in unamended provisions of the Act. It is also held by the Hon'ble Apex Court that any amendment creating a levy and penal liability cannot be given a retrospective effect in view of Article 20 of the Constitution of India.

- Substitution of sub section (12) of Section 3 of the Customs Tariff Act by virtue of the amendment in the Finance Act, 2024 is not only for interest but also for offences and penalties, and such amendment brought with a view to remedy the defect contained in un-amended provisions of sub section (12) of Section 3 of the Customs Tariff Act, 1975 cannot be given a retrospective effect. This amendment would clearly show that specific provisions for interest, penalty, fine etc. are now made in the Customs Tariff Act, 1975 Integrated tax; and such provisions were conspicuously absent until the substitution is made by the Parliament vide Section 106 of the Finance Act, 2024. Therefore, the interest is not chargeable in the present case.

- The appellant submits that in the present case, the demand is for IGST, which is a tax leviable under section 3(7) of the Customs Tariff Act on articles



imported into India; but there is no provision under the Customs Tariff Act for charging interest on late payment of IGST, and therefore the order for charging interest deserves to be set aside at once in the interest of justice. Section 28AA of the Customs Act is not applicable in the present case, and therefore no interest thereunder can be demanded from the appellant when the demand in the present case is that of IGST leviable under sub section (7) of Section 3 of the Customs Tariff Act, and not that of the custom duty leviable under Section 12 of the Customs Act, 1962.

- In view of the above submissions, the appellant submits that the Re-assessment Bills of Entry in which the appellant was made to pay interest on IGST amount deserves to be set aside and the amount of interest paid by the appellant deserves to be refunded to the appellant. The appellant also submits that the interest may also be paid to the appellant for retaining the amounts towards interest in the said re-assessment orders.

Personal Hearing:

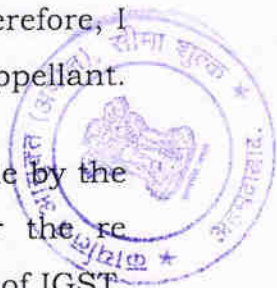
4. Personal Hearing in this case was held in virtual mode, i.e. through video conference, on 13.01.2026, which was attended by Shri Arun Tulsian, CFO of the appellant. He reiterated the written submissions made by them.

Discussion and findings:

5. One set of the appeal memorandum has been sent to the Assistant/Deputy Commissioner of Customs, Reliance SEZ, Jamnagar, vide this office letter dated 04.06.2025 for comments, but no reply thereof has been received. Therefore, I proceed to decide the appeal on basis of documents submitted by the appellant.

5.1 I have gone through the written as well as oral submissions made by the appellant. The issue to be decided in present appeal is whether the re-assessment made in the Bills of Entry for interest on delayed payment of IGST, in the facts and circumstances of the case, is legal and proper or otherwise.

5.2 The appellant has contended that payment of interest on IGST is unsustainable as there is no charging provision under the Customs Tariff Act, 1975, authorizing the levy of interest on IGST. In other words, Section 3(12) of the Customs Tariff Act, 1975 (as stood prior to its amendment w.e.f. 16.08.2024) did not borrow the provision for charging interest from the Customs Act, 1962. Further, Section 3(12), as it stood during the period of import and payment of



IGST, did not extend the provisions of the Customs Act, 1962, relating to interest on delayed payment of IGST levied under Section 3(7) of the Customs Tariff Act, 1975. The issue pertains to legal interpretation of the 'pre-import condition', which was ambiguous and subsequently clarified only after the Supreme Court's ruling in **Cosmo Films Ltd.** [(2023) 5 Centax 286 (S.C.)] and issuance of the CBIC Circular No. 16/2023-Cus dated 07.06.2023.

5.3 It is observed that the present appeals have been filed against re-assessment made in the Bills of Entry. It is also observed that no speaking order by the proper officer in the matter is available. Hence, I find that entire facts are not available on records to verify the claims made by the appellant. Copies of appeal memorandum were also sent to the jurisdictional officer for comments. However, no response have been received from the jurisdictional office. Therefore, I find that remitting the case to the proper officer for passing speaking orders in each case 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. While passing the speaking order, the proper officer shall also consider the submissions made in present appeals on merits. 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. In view of the foregoing, the appeals are allowed by way of remand to the adjudicating authority for passing a reasoned and speaking order, after affording the appellants 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

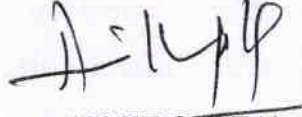


independently examined and considered by the adjudicating authority in accordance with law.

7. In view of the above, I allow the three appeals as per Table-1 by way of remand.

सत्यापित/ATTESTED

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


(AMIT GUPTA)
COMMISSIONER (APPEALS)
CUSTOMS, AHMEDABAD

F. No. S/49-447,448,449/CUS/JMN/2024-25 ⁵⁷⁵⁶ Dated: 12 .02.2026
By email (as per Section 153(1)(c) of the Customs Act, 1962)

To
M/s. Mayur Wovens Pvt. Ltd.
1484, Village Motibhoyan,
Opp. Arvind International,
Khatraj-Kalol Road, Kalol,
Dist. Gandhinagar – 382721.
(email: arun@ppwovensacks.com , info@mayurwovens.com)



Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
(email: ccoahm-guj@nic.in)
2. The Principal Commissioner of Customs, Custom(Prev), Jamnagar
3. The Deputy/Assistant Commissioner of Customs, Reliance SEZ, Jamnagar
4. Guard File.
