



सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD
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दूरभाष क्रमांक Tel. No. 079-26589281

DIN-20250771MN000000E599

L क्र	फाइल संख्या FILE NO.	S/49-120 to 124/CUS/AHD/24-25
ख	अपीलआदेश संख्या ORDER-IN-APPEAL No. (सीमाशुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	AHD-CUSTM-000-APP-123 to 127-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	04.07.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO. 	(1) O.I.O. No. 12/AC/Dahej/Refund/2024-25 dated 03.05.2024 (2) O.I.O. No. 13/AC/Dahej/Refund/2024-25 dated 03.05.2024 (3) O.I.O. No. 15/AC/Dahej/Refund/2024-25 dated 13.05.2024 (4) O.I.O. No. 16/AC/Dahej/Refund/2024-25 dated 14.05.2024 (5) O.I.O. No. 17/AC/Dahej/Refund/2024-25 dated 14.05.2024 all passed by the Assistant Commissioner, Custom House, Dahej.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	04.07.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Hindalco Industries Ltd. (Unit: Birla Copper), P.O. Dahej, Dist. Bharuch.
1.	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.	
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2.	<p>सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (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।</p> <p>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.</p> <p>निम्नलिखित सम्बन्धित आदेश/Order relating to :</p> <p>(क) बैगेज के रूप में आयातित कोई माल।</p> <p>(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।</p> <p>(ब) 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.</p> <p>(ग) सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी।</p> <p>(c) Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.</p>
3.	<p>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 :</p> <p>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 :</p> <p>(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।</p> <p>(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.</p> <p>(ख) सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो</p> <p>(b) 4 copies of the Order - In - Original, in addition to relevant documents, if any</p> <p>(ग) पुनरीक्षण के लिए आवेदन की 4 प्रतियां</p> <p>(c) 4 copies of the Application for Revision.</p> <p>(घ) पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के 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/-</p> <p>(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/-.</p>
4.	<p>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।</p> <p>In respect of cases other than those 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 :</p>



	<p>सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</p> <p>दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</p>	<p>Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</p> <p>2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</p>
5.	<p>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-</p> <p>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 -</p>	
(क)	<p>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 रुपए.</p>	
(a)	<p>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;</p>	
(ख)	<p>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 हजार रुपए</p>	
(b)	<p>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 ;</p>	
(ग)	<p>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 रुपए.</p>	
(c)	<p>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</p>	
(घ)	<p>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।</p>	
(d)	<p>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.</p>	
6.	<p>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.</p>	
	<p>Under Section 129 (a) of the said Act, every application made before the Appellate Tribunal-</p> <p>(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or</p> <p>(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.</p>	



ORDER-IN-APPEAL

1. M/s. Hindalco Industries Ltd. (Unit: Birla Copper), P.O. Dahej, Dist. Bharuch (hereinafter referred to as 'the appellant') has filed five appeals under Section 128 of the Customs Act, 1962, against the following Orders-In-Original (hereinafter referred to as 'the impugned orders') passed by the Assistant Commissioner, Custom House, Dahej (hereinafter referred to as 'the adjudicating authority'):

- (1) O.I.O. No. 12/AC/Dahej/Refund/2024-25 dated 03.05.2024
- (2) O.I.O. No. 13/AC/Dahej/Refund/2024-25 dated 03.05.2024
- (3) O.I.O. No. 15/AC/Dahej/Refund/2024-25 dated 13.05.2024
- (4) O.I.O. No. 16/AC/Dahej/Refund/2024-25 dated 14.05.2024
- (5) O.I.O. No. 17/AC/Dahej/Refund/2024-25 dated 14.05.2024

2. Facts involved in the appeal, in brief, are that the Appellant imported Copper Concentrate classified under CTH 26030000. The Appellant was not able correctly determine the value of imported goods at the time of import, and so, they had paid Customs duty provisionally through debit in MEIS scrips; however, for the BoEs mentioned at Sr. Nos. 1&2 of the following Table-1, Social Welfare Surcharge was paid in Cash. Upon finalization of provisional assessments, it was noticed that the appellant had paid excess duty, for which they filed refund claims. The adjudicating authority has observed that the appellant is eligible for refund, but refund of duty paid through MEIS scrips is admissible by way of re-credit in scrips; that he does not hold jurisdiction to re-credit the scrips but, the DGFT is empowered to re-credit the scrips. So, the adjudicating authority sanctioned only part refund in cash to the extent the SWS paid in cash; but no sanctioned cash refund of duty paid through debit in MEIS scrips, as shown in the following Table-1.

- On next page -



Table-1

Sr. No.	Appeal No.	BoE No. & Date	OIO No. & Date	Amt. of Refund claimed (Rs.)	Cash Refund of SWS sanctioned (Rs.)	Cash refund of duties paid through scrips not sanctioned (Rs.)	Remarks
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
1	120/24-25	111855 dt. 27.02.20	12/24-25 dt. 03.05.24	1,35,19,454	12,29,041	1,22,90,413	Remarks-1
2	121/24-25	111668 dt. 11.02.20	13/24-25 dt. 03.05.24	43,01,680	3,91,062	39,10,618	
3	122/24-25	108312 dt. 29.05.19	15/24-25 dt. 13.05.24	11,15,831	0	11,15,831	Remarks-2
4	123/24-25	111174 dt. 02.01.20	16/24-25 dt. 14.05.24	24,45,234	0	24,45,234	
5	124/24-25	110524 dt. 25.11.19	17/24-25 dt. 14.05.24	5,52,346	0	5,52,346	
		TOTAL		2,19,34,545	16,20,103	2,03,14,442	

Remarks-1: Refund of Amt. mentioned in Col. [6] sanctioned in cash. Refund of Amt. mentioned Col. [7] not sanctioned specifically in order, but it has been observed by adjudicating authority that the importer is eligible for re-credit in scrips.

Remarks-2: Refund of Amt. mentioned in Col.[7] sanctioned by adjudicating authority by way of re-credit in MEIS scrips.

3. Being aggrieved with non-sanctioning of refund in cash, the appellant has filed the present appeals. As all the five the appeals have been filed against rejection of refund claims, pre-deposit under the provisions of Section 129E for filing appeal is not required. As these appeals have been filed within normal period of 60 days, as stipulated under Section 128(1) of the Customs Act, 1962, they have been admitted and being taken up for disposal on merits.



4. As all the appeals are filed on similar grounds of appeal, the grounds of appeal for the Appeal No. 120/24-25, against O.I.O. No. 12/AC/Dahej/Refund/24-25 dated 03.05.2024, are mentioned below the sake of brevity:

4.1 The Appellant submits that at present the MEIS Scheme is not in existence. Further, the subject scrips which were utilised for payment of duty had expired in the month of December 2021. In the circumstances, re-credit of the eligible refund in such expired scrips and that too in a non-existent scheme at this stage is not justified and the refund should be made in cash.

4.2 The Appellant submits that it is admitted by Department that there is no option to recredit the refund amount paid through MEIS scrips in the EDI system. In the past, the Appellant had been sanctioned refund amounting to Rs. 4,13,38,890/- by way of recredit in the MEIS scrips. However, when the Appellant approached the concerned authority viz. Assistant Commissioner of Customs, Custom House, Dahej, for implementing the same, the Department, vide their letter F. NO. VIII/20-07/Cus/R/2021/137 dated 07.02.2022 has stated that "*appropriate role (option) has not been assigned in the EDI system to re-credit the refund amount of duties paid through MEIS scrips*". A copy of the said communication dated 07.02.2022 received from the Department is enclosed as Annexure - 3. Thus, the Department itself admits that it is not practical to recredit the MEIS scrips at this stage.

4.3 Further, the Appellant submits that there is no stipulation in Section 27 of the Customs Act, 1962 which deals with refunds that refund should always be given by way of recredit in the concerned scrips. By virtue of Section 27 of the Customs Act, 1962, upon receipt of application for refund, the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that such an application has been made within one year from the date of adjustment of duty after final assessment, and the duty is refundable, he may grant such refund to the Applicant.

4.4 In the instant case, there is no dispute regarding submission of refund claim within time-limit of one year from the date of final assessment. Further, the appellant has submitted Chartered Accountant's Certificate to the effect that the incident of duty has not been passed on and thus, there is no dispute regarding passing the test of unjust enrichment.

4.5 The appellant has duly fulfilled all the conditions stipulated under Section 27 of the Customs Act and is entitled to refund. It is a settled position of law that the amount paid to the applicant pursuant to sanction of refund under Section 27 is to be made only through cash and not through scrips of a certain scheme which is not in existence on date of sanctioning of refund.

4.6 The appellant has relied upon the following case laws:

(a) In the case of *Allen Diesels v. UOI* [2016 (334) E.L.T. 624 (Del.)], the Hon'ble Delhi High Court held that refund of SAD which was initially paid through utilization of DEPB Scrip must be made in cash.



- (b) In the case of *Commissioner of Customs & Excise Patparganj, Delhi Versus Artex Textile Pvt. Ltd* [2020 (374) E.L.T. 122 (Tri. - Del.)], it was held that,

"The payment of duty by debiting the DEPB scrips is actually payment of duty as it is a valid mode of payment. Therefore, Artex Textile paid duty at the time of importation. It is entitled to refund of the duty and the Department cannot be permitted to pay it by a mode which is not in existence today. In any case, it should not matter to the Department by which mode the payment is made, once it is found as a fact that Artex Textile is entitled to refund of duty paid by Artex Textile."

- (c) Further reliance is placed on the decision of *MK Agrotech v. CC* [2019 (6) TMI 80 - CESTAT BANGALORE] wherein it was held that refund of duty paid through scrips must be made in cash and not by way of re-crediting of the scrips.
- (d) In the context of MEIS Scrip, the Hon'ble Tribunal in the case of *Surya Roshni v. CC* [2022 (5) TMI 1108 - CESTAT AHMEDABAD] has held as under:

From the above judgment it is clear that even if the assessee does not pay the SAD amount in cash but the same is debited in any incentive scrip, in the aforesaid case the same was debited from DEPB, the refund of SAD cannot be denied. The same analogy is applicable in the present case as the amount of SAD was debited in MEIS scrip. Therefore, the issue is clearly covered by the afore said judgment.

- (e) In *Jaideep Ispat & Alloys Pvt. Ltd. V. Commr. of Cus., CGST, C. Ex. & Cus., Indore* [2022 (379) E.L.T. 483 (Tri. - Del.)], it was held as under:


"Learned DR though has impressed upon that MEIS scripts and the credit lying thereunder is different from the credit lying under DEPB Scheme but that issue also stands decided by this Tribunal only in the case of CC, ICD, TKD, Export, New Delhi v. Sel Manufacturing Co. Ltd. reported in 2019 (369) E.L.T. 1287 (Tri. - Del.) wherein the issue of allowing the cash refund of payment made rather through DEPB Scripts was under consideration. It was held that DEPB Scripts are again the similar scripts under which the money of the assessee stands credited for his future liabilities and once there remains no more liability that amount is to be refunded to the assessee that too in cash. Similar view has earlier being taken by this Tribunal in the case of Allen Diesels India Pvt. Ltd.

reported in 2016 (334) E.L.T. 624 (Del.). Both these decisions have been relied upon by the Department itself in the appellant's own case for the Bills of Entries as have been submitted for the succeeding periods and the additional duty was deposited post re-assessment of those bills through which the appellant was made entitled for the refund by the Tribunal rejecting the said reassessment. In view of this observation, I do not find any contention in the submissions put forth by Ld. DR Commissioner (Appeals) is also observed to be miserably silent about citing any reason for which the DEPB scripts shall be considered as different from any MEIS scripts as far as the issue of refund of amount lying credited vide those scripts to concerned. To my opinion both scripts are creditable scripts hence there is no difference in the two at least for the nature of money lying credited therein and the utilization else refund thereof is concerned."

(f) Therefore, the refund of excess Basic Custom duty paid through MEIS scripts must be credited only through Cash and not through the same scripts used in the payment of duty.

(g) In view of the above settled position of law, the appellant prayed that the order sanctioning refund of the excess Basic Custom duty by way of re-credit in respective MEIS license be set aside and such excess duty paid may be refunded in cash.

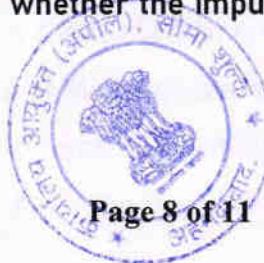
5. Similar grounds of appeal, with some changes of applicable dates, numbers, amounts, etc., have been submitted by the appellant in their other four appeals covered in this Order.

Personal Hearing:

6. Personal Hearing in this case was held in virtual mode on 18.06.2025, which was attended by Shri Ghanshyam Chudasama, Head – Indirect Tax, of the appellant company. He reiterated the written submissions made by them.

Findings:

7. I have carefully gone through the facts of the case and written as well as oral submissions made by or on behalf of the appellant. The issue, which is to be decided in the present appeals, is that whether the impugned orders granting refund as re-



credit in MEIS scrips instead of granting refund in cash, are legal and proper, or otherwise.

8. I find that in all the five impugned Orders-In-Original, the adjudicating authority has observed that the appellant is eligible for refund of the amount of duty paid through scrips, but the claimant has to approach DGFT for re-credit of scrips. He further observed that the DGFT is authorized agency who is empowered to re-credit the scrips; and the adjudicating authority did not hold any jurisdiction for re-credit of scrips. The adjudicating authority further observed that the importer is eligible for re-credit of scrips; however, the importer is required to apply to DGFT for getting their scrips properly re-credited. After observing as above, in the adjudicating authority has not sanctioned the cash refund of the duty, which was paid through debit in MEIS scrips, as shown in column [7] of the Table-1.

9. I find that the appellant, in the present appeals, has submitted various Judgments/Orders, as mentioned hereinabove, in support of their contention that when MEIS Scheme is not-existent, refund should be given to them in cash instead of by way of re-credit it scrips. However, after going through the impugned Orders-in-Original, it appears that no such contentions have been raised by the appellant before the adjudicating authority and no findings of the adjudicating authority on this issue are available in the impugned orders. Thus, the contentions raised in the appeal memorandum have been raised first time before the appellate authority and the adjudicating authority had no occasion to consider the same. Further, copies of the present appeals have been sent by this office to the adjudicating authority for comments on the grounds raised in the appeal, but no response has been received. Further, I observe that the impugned orders have been passed without providing opportunity of personal hearing to the appellant and thus, the impugned orders have been passed without following principles of natural justice. Thus, I am of the view that the matters fall under the provisions of Section 128A(3)(b)(i) of the Customs Act, 1962, and so, the cases are required to be remanded back to the adjudicating authority for considering submissions of the appellant and passing fresh orders after following principles of natural justice.

10. As regards powers of Commissioner (Appeals) to remand the matters, I 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 Orders of Hon'ble Tribunals in cases of Prem Steels P. Ltd. [2012-TIOL-1317-CESTAT-DEL] and 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.

11. It may be noted that while passing this order, no opinion or views have been expressed on merits and submissions made by the appellant, which shall be examined by the adjudicating authority. The appellant is directed to make written submission before the adjudication authority, i.e. the Deputy/Assistant Commissioner of Customs, Custom House, Dahej.

Order:

12. In view of the above findings, I set aside the impugned five Orders-in-Original passed by the Assistant Commissioner, Custom House, Dahej, and I allow the five appeals filed by M/s. Hindalco Industries Ltd. (Unit: Birla Copper), Dahej, by way of remand to the adjudicating authority.



(AMIT GUPTA)
Commissioner (Appeals)
Customs, Ahmedabad

By e-mail [As per Section 153(1)(c) of the Customs Act, 1962]

To

M/s. Hindalco Industries Ltd. (Unit: Birla Copper),
P.O. Dahej, Dist. Bharuch.
(email: rishi.mahamia@adityabirla.com ghanshyam.chudasama@adityabirla.com)

Copy to:

1. The Chief Commissioner of Customs, Ahmedabad Zone, Customs House, Ahmedabad. (email: ccoaahm-guj@nic.in)
2. The Pr. Commissioner of Customs, Ahmedabad.
(email: cus-ahmd-guj@nic.in ; rra-customsahd@gov.in)
3. The Deputy/Assistant Commissioner of Customs, Custom House, Dahej, Dist. Bharuch. (email: chdahej@gmail.com , sup.ch-cusdahej@gov.in)
4. Guard File.

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