



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

DIN – 20251064WS000000AFBB

क	फ़ाइल संख्या FILE NO.	S/49-195/CUS/AHD/24-25
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	AHD-CUSTOM-000-APP-300-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	28.10.2025
च	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	40/AC/DAHEJ/REFUND/2024-25 dated 30.08.2024 passed by the AC, Customs, Custom House, Dahej, Bharuch, Gujarat.
छ	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	28.10.2025
ज	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s GAIL (India) Limited, 16-Bhikaji Cama Place, R.K.Puram, New Delhi- 110 066



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
(d)	4 copies of the Application for Revision.
	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रुपए दो सौ मात्र) या रु. 1000/- (रुपए 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 रुपए 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	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 रुपए या उससे कम हो तो एक हजार रुपए.	
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;	
(ख)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रुपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हजार रुपए	
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;	
(ग)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रुपए से अधिक हो तो; दस हजार रुपए.	
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees	
(घ)	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 हैं, 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 GAIL (India) Limited, 16-Bhikaji Cama Place, R.K.Puram, New Delhi-110 066 (hereinafter referred to as 'the Appellant') have filed the present appeal challenging the Order – In – Original No.: 40/AC/DAHEJ/REFUND/2024-25 dated 30.08.2024 (hereinafter referred to as 'the impugned order') passed by the AC, Customs, Custom House, Dahej, Bharuch, Gujarat (hereinafter referred to as 'adjudicating authority').

2. The facts of the case, in brief, are that the Appellant filed a refund claim for the excess Customs duty paid, which arose due to the difference between the provisional assessment and the final assessment of 16 Bills of Entry, before the Assistant Commissioner of Customs, Customs House, Dahej. Vide OIO NO.: 17/DC/SRT/Refund/2017 dt. 20.03.2017 rejected the refund claim on the grounds of time bar.

2.1 Aggrieved by this OIO dt. 20.03.2017, appeal was filed before the Commissioner(A), Customs, Ahmedabad who vide, OIA No.: AHD-CUST-000-APP-039-18-19 dated 24.05.2018 upheld the findings of the OIO and rejected the appeal filed by the appellant.

2.2 Against OIA dt. 24.05.2018, the appellant filed appeal with the CESTAT, Ahmedabad who vide Final Order No.: FO/C/A/11824/2023-24 dt. 25.08.2023 allowed the appeal of the appellant.

2.3 The Revenue preferred Tax Appeal with the Hon'ble High Court of Gujarat which was dismissed vide order No.: R/Tax Appeal No.: 211/2024 dt. 13.06.2024.

2.4 As the issue had attained finality, the Appellant submitted a refund claim along with interest before the Assistant Commissioner of Customs, Customs House, Dahej, vide letter dated 10.02.2024. The adjudicating authority, after due consideration of the facts, records, and submissions placed on file, passed Order-in-Original No. 40/AC/DAHEJ/REFUND/2024-25 dated 30.08.2024, whereby a refund amounting to ₹7,78,92,658/- was sanctioned, and an amount of ₹5,999/- was rejected under Section 27 of the Customs Act, 1962. The adjudicating authority, in his impugned order, has failed to address or record any findings on the Appellant's claim for interest.



Being aggrieved with the impugned order passed by the Adjudicating Authority with respect to not granting refund of interest portion, the Appellant have filed present appeal. The Appellant have, *inter-alia*, submitted detailed submissions on following points in support of their contentions:

- That the Appellant at the outset submits that the Impugned Order is a non-

speaking order to the extent it has not dealt with a refund of interest in terms of Section 27A of the Customs Act, 1962 and, on this ground, alone, the Impugned Order becomes liable to be set aside to the extent it is against the Appellant. The Appellant further submits that the Ld. Commissioner has passed the Impugned Order without considering any of the submissions made by the Appellants. No proper reason whatsoever has been given in the Impugned Order as to how the submissions or evidence brought on record do not Prima facie show a substantial delay in sanctioning the claim of refund applicable in the facts of the present case. The Ld. Commissioner has mechanically passed the Order without accounting for the interest payable to the Appellant on the grounds of Section 18(4) of the Act.

- That it is submitted that there has been a significant delay in sanctioning the refund rightfully claimed by the Appellant herein. Due to the amount not being refunded beyond the period of three months from the date of final assessment, the Appellant is entitled to refund under terms of Section 18(4) of the Customs Act, 1962. Thus, in view of this, the Appellant submits that the Impugned Order does not take into consideration the relevant date (i.e. three months from the date of final assessment).
- That it is submitted that the order sanctioning refund to the Appellant was passed after more than 7 years and 7 months of filing of the refund claim (25.10.2016). The Appellant is entitled to a refund of interest from the expiry of three months from the date of the refund application, i.e., three months from 25.10.2016 which is 25.01.2017. It is submitted that the interest on delayed refunds ought to have been calculated from the expiry of three months from the date of application in terms of Section 27A of the Customs Act, 1962.
- That it is submitted that the Appellant made a specific prayer for refund along with interest before the Hon'ble CESTAT, Ahmedabad vide the Appeal filed in Appeal No. C/12326/2018.
- ★ That the appellant quoted and submitted various case laws passed by the appellate authorities in his favor that it is rightly eligible to interest for a delayed refund of excess duty from the expiry of three months from the date of the refund claim filed on 25.10.2016.



PERSONAL HEARING:

4. Personal hearing in the matter was held on 15.10.2025. Ms. Raksha Bhandari, Advocate, appeared for hearing on behalf of the Appellant through virtual mode. She had reiterated the submissions made at the time of filing of appeal.

DISCUSSION & FINDINGS:-

5. I have carefully gone through the appeal memorandum as well as records of the case and the submissions made on behalf of the Appellant during the course of hearing. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority not sanctioning interest on refund of differential duty payment, in the facts and circumstances of the case, is legal and proper or otherwise.

5.1 The Appellant has filed the present appeal on 25.10.2024. In the Form C.A.-1, the date of communication of the impugned Order-In-Original dated 30.08.2024 has been shown as 31.08.2024. Thus, the appeal has been filed within normal period of 60 days, as stipulated under Section 128(1) of the Customs Act, 1962. As the appeal has been filed against rejection of interest on the refund of differential duty payment and no demand has been raised vide the impugned order, pre-deposit under the provisions of Section 129 E of the Customs Act, 1962 is not required. As the appeal has been filed within the stipulated time-limit, it has been admitted and being taken up for disposal on merits.

5.2 In the matter, copy of appeal memorandum submitted by the appellant was forwarded to the adjudicating authority, Custom, Custom House, Dahej , Bharuch vide letter dated 11.11.2024 for submitting their comments on the grounds of appeal raised by the appellant. However, no reply has been received in the matter from the adjudicating authority.

6. It is observed that the adjudicating authority vide the impugned order has sanctioned the refund of the excess Customs duty paid by them on account final assessment. It is further observed that the appellant, in their appeal memorandum, has contended that interest shall be payable if the refund is not granted within three months from the date of finalization of assessment under Section 18(4) of the Customs Act, 1962. However, it is clarified that while Section 18(4) provides for refund of excess duty arising from final assessment, the liability to pay interest on delayed refund arises only under Section 27A, which stipulates that interest becomes payable after three months from the date of receipt of the refund application by the proper officer, till the date of actual refund. It is observed from the impugned order that the adjudicating authority has neither considered the appellant's submission regarding claim of interest, nor given any finding for not considering the same in the impugned order. Hence, the impugned order is non – speaking order so far as it does not deal with the appellant's claim for interest on refund. Hence, I find it appropriate to remand back the matter to the adjudicating authority for examining the Appellant's claim of interest made in the present appeal.

7. In view of the above, I find remitting the present appeal to adjudicating authority for passing fresh order, after examining the submissions made by the Appellant regarding interest on the excess Customs duty paid against final assessment made by them, has become sine qua non to meet the ends of justice. Accordingly, the case is remanded back to the adjudicating authority, in terms of sub- section 3 (b) of Section 128A of the Customs Act, 1962, for passing a fresh order 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 Pvt. Ltd. [2012-TIOL-1317-CESTAT-DEL] and 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.

8. In view of above, I set aside the impugned order to the extent of not granting refund of interest and allow the appeal filed by the Appellant by way of remand to the adjudicating authority for passing fresh order after considering the submissions made by the Appellant in the present appeal on record. The Adjudicating Authority shall examine the available facts, documents, submissions and issue speaking order afresh following principles of natural justice and legal provisions.

9. The appeal preferred by the Appellant is allowed by way of remand.



(Signature)
(Amit Gupta)

Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-195/CUS/AHD/24-25

Date: 28.10.2025

By Speed Post.

To,
M/s GAIL (India) Limited,
16-Bhikaji Cama Place,
R.K.Puram, New Delhi- 110 066

Copy to:

1. The Chief Commissioner of Customs Gujarat, Custom House, Ahmedabad.
(email: ccoahm-guj@nic.in)
2. The Principal Commissioner of Customs, Custom House, Ahmedabad.
(email: cus-ahmd-guj@nic.in rra-customsahd@gov.in)
3. The Deputy/Assistant Commissioner of Customs, Dahej . (sup.ch-cusdahej@gov.in) .
4. Ms. Raksha Bhandari, Advocate, (manish.jain@lakshmisri.com)
5. Guard File.