



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद
OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,
 चौथी मंजिल 4th Floor, हड्को भवन HUDCO Bhawan, ईश्वर भुवन रोड Ishwar Bhuvan Road
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DIN-20250671MN000000E0DB

क	फाइल संख्या FILE NO.	(i) S/49-71/CUS/AHD/2024-25 (ii) S/49-392/CUS/AHD/2023-24
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-CUSTM-000-APP-92 & 93-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	24.06.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN- ORIGINAL NO.	Speaking Order No. 19/DC/ICD-KHOD/Imp/Meditech/2023 dated 17.10.2023
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	24.06.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Meditech Devices Pvt. Ltd. 24, Gujarat Pharma Techno Park, Opp. Zydus Pharma SEZ, Metoda, Sari, Ahmedabad - 382213.



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 (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।</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>(a) any goods exported</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>(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.</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> <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 शीर्ष के 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 व्याज, 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</p>
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	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 निप्पलिखित 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 मंजिल, 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 निप्पलिखित शुल्क संलग्न होने चाहिए-	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हजार 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 रूपए 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 रूपए 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 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

This appeal has been filed by M/s. Meditech Devices Pvt. Ltd., 24, Gujarat Pharma Techno Park, Opp. Zydus Pharma SEZ, Metoda, Sair Ahmedabad - 382213, (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Speaking Order No. 19/DC/ICD-KHOD/ Imp/Meditech/2023 dated 17.10.2023 (hereinafter referred to as 'the impugned order') passed by the Deputy Commissioner of Customs, ICD Khodiyar (hereinafter referred to as the 'adjudicating authority').

2. Facts of the case, in brief, are that the appellant had filed a Bill of Entry No. 7780388 dated 11.09.2023 for the goods imported from China, arrived under Bill of Lading No. NLSHAMD23072194 dated 10.08.2023, declaring the goods as below:

Item No.	CTH	Description
1	90189099	Raw Material for Manufacturing of Surgical Products Main Handle and Firing Handle (Parts for Mfg Skin Stapler)
	90189099	Raw Material for Manufacturing of Surgical Products Clips (Part required for Mfg Skin Stapler)


The said BE came up for Out of Charge ('OOC') after assessment at Faceless Assessment Group ('FAG') and examination of the goods. The Examination report read as "Stapler Type Item". On examination of the impugned goods, it appeared that the same is as good as complete Skin Stapler i.e. capable of implanting pin in skin independently. However, the appellant had availed benefit of Sr. No. 564 of Notification No 50/2017-Cus. dtd. 30.06.2017 wherein BCD applicable is 2.5% Ad Valorem. The benefit of concessional rate of BCD @ 2.5% under Sr. No. 564 of Notification No. 50/2017-Cus. dtd. 30.06.2017 is available on raw materials used for manufacturing the appliance of CTH 9018 and not on the appliances as a whole. The appellant was given query dtd. 27.09.2023 in the system as to why the benefit of concessional rate of BCD @ 2.5% under Sr. No. 564 of Notification No. 50/2017-Cus. dtd. 30.06.2017 should not be denied to them and to re-assess the Bill of Entry by according benefit of concessional rate of BCD @ 7.5% Adv. under Sr. No. 563A of Notification No. 50/2017-Cus. dtd. 30.06.2017.

2.2 The appellant, vide their letter uploaded in the system E-sanchit vide IRN No. 2023092900107152, has put forth their contention claiming the impugned goods as

"raw material (CTH 90189099) for the manufacturing of Skin Stapler (CTH 90189099)" and not Skin Stapler. Further, the appellant, vide their letter dtd. 04.10.2023 E-sanchit vide IRN No. 2023100400110677 requested to re-assess the BE by removing benefit of Sr. No. 564 of Notification No. 50/2017 dtd. 30.06.2017. They volunteered to pay the differential duty arising on account of the said re-assessment but desired speaking order regarding the re-assessment. Accordingly, the BE was re-assessed giving benefit of concessional rate of BCD @ 7.5% Adv. under Sr. No. 563A of Notification No. 50/2017 dtd. 30.06.2017 and given out of charge.

2.3 The adjudicating authority vide the Para 7 of the impugned order held that the goods imported vide Bill of Entry No. 7780388 dtd. 11.09.2023 were not entitled for benefit of Sr. No. 563A [sic – Sr. No. 564] of Notification No. 50/2017-Cus. dtd. 30.06.2017 and re-assessment carried out of the said Bill of Entry by extending benefit of concessional rate of BCD @ 7.5% Adv. under Sr. No. 563A of Notification No. 50/2017 dtd. 30.06.2017, was proper.

3. SUBMISSIONS OF THE APPELLANT:

Being aggrieved with the impugned order, the Appellant has filed the present ~~appeal~~ ~~order~~ wherein they have submitted grounds which are as under:

3.1 The appellant has submitted that by the said Order it is held that the imported goods are stapler and not the raw material of stapler and hence classifiable under Sr. No. 563A of the Notification no. 50/2017 dated 30-6-2017 wherein applicable BCD is @ 7.5% contrary to the appellant's claim of classification under Sr. No. 564 of the said Notification wherein applicable BCD is @ 2.5%. It is submitted that the appellant is the manufacturer of Medical device viz. Skin Stapler. While appellant manufacturer locally procures some of the parts of stapler viz. Pin Cartridge - Medical Grade 304SS, Protective Nail Bin - SS and Fixing Pin - SS; the other Parts viz. Main Handle, Firing Handle and clips are being imported by the appellant. Without the said imported parts, the skin stapler cannot be used. Further, this skin stapler is meant and capable for one time use and hence Cartridge and Pin cannot be said as its consumable but a part of the whole device and therefore classifiable under CTH 90189029 and falls within the scope of Sr. No. 564 of the Notification 50/2017 dated 30-06-2017.

3.2 The appellant has declared the goods based on the invoice of foreign supplier which described the goods as "Raw material for manufacturing of surgical product - main Handle with Firing Handle (parts Required for Manufacturing of Skin



Stapler)" which is therefore correctly described and hence also re-assessment of bill of entry is not tenable. It is further submitted there is no dispute that appellant has fulfilled the conditions of said notification 50/2017 which is a condition precedent for claiming benefit of Sr. No. 564 of notification 50/2017 dtd. 30.06.2017; hence also the benefit is correctly claimed.

3.3 The adjudicating authority erred in holding that as per General Interpretative Rule 2(A), subject goods bear essential Characteristics of Skin Stapler and accordingly the imported goods are finished/complete Stapler. The adjudicating authority erred in not appreciating that Rule 2(A) provides that a part of a complete item should be classified with the chapter heading of such complete item of which it is a part, whereas controversy in the present matter is whether the imported items are part of the complete item or a complete item themselves. As submitted herein above, the imported items are not complete item but parts of the Skip Stapler, the same are eligible for concessional rate of duty of 2.5%. Thus, the appellant contended that reliance placed on Rule 2 (A) is therefore misplaced.

PERSONAL HEARING:

4. Personal hearing was granted to the Appellant on 29.05.2025 following the principles of natural justice wherein Shri Rahul Gajera, Advocate, appeared on behalf of the Appellant. He reiterated the submissions made in the appeal memorandum.

DISCUSSION AND FINDINGS:

5. As the appellant has cleared the goods on payment of higher rate of duty as assessed by the Customs Department, Pre-Deposit under the provisions of Section 129E of the Customs Act, 1962, does not require in the present case. The appeal has been filed on 12.12.2023 against the impugned Order dated 17.10.2023. In the form No. CA-1, the date of communication of the impugned order has been mentioned as 18.10.2023. As the appeal has been filed within the normal period of 60 days, as prescribed under Section 128(1) of the Customs Act, 1962, it has been taken up for disposal on merits.

6. I have carefully gone through the case records, impugned order passed by the Deputy Commissioner, Customs, ICD-Khodiyar and the defence put forth by the Appellant in their appeal and during the hearing.

6.1 On going through the material on record, I find that following issue is required to be decided in the present appeal:



Whether the imported goods are "complete Skin Staplers" or "raw materials/parts for manufacturing Skin Staplers," and consequently, their eligibility for concessional rate of 2.5% Basic Customs Duty under Sr. No. 564 of Notification No. 50/2017-Cus.

6.2 The adjudicating authority applied General Rule of Interpretation (GRI) 2(a) to classify the imported goods as a "complete Skin Stapler." GRI 2(a) states: "Any reference in a heading to a goods shall be taken to include a reference to that goods incomplete or unfinished, provided that, as presented, the incomplete or unfinished goods has the essential character of the complete or finished goods."

6.3 The Appellant has provided a detailed "Work Instruction - Assembly Process of Skin Stapler" as Exhibit B in the appeal memo. This document clearly lists the imported items as:

- "Main handle with firing handle" (Import)
- "Clips" (Imported as "Raw materials for manufacturing surgical clips")

And the in-house produced/procured parts as:

- "Pin Cartridge" (Inhouse production)
- "Protective nail bin" (Inhouse)
- "Fixing pin" (Inhouse)
- "Spring Seat" (as per Appellant's submission, locally procured)



6.4 Further, the diagram (titled "SPRING SEAT," "MAIN HANDLE," "NAIL PUSHING PLATE," "NAIL BIN," "FIRING HANDLE") further illustrates that the imported components, while crucial, do not by themselves constitute a functional "Skin Stapler." A skin stapler requires the assembly of all these components, including the spring seat and pins, to be capable of implanting a pin independently. Without the spring seat and pins, the imported handle and firing mechanism cannot perform the essential function of a skin stapler. In this case, the imported parts, lacking critical components like the spring mechanism and the actual pins, cannot be considered "substantially complete" so as to possess the "essential character" of a skin stapler. They are clearly identifiable as parts meant for assembly into a larger product. Therefore, the adjudicating authority's reliance on GRI 2(a) to classify the imported items as a "complete Skin Stapler" is misplaced. The imported goods are indeed parts/raw materials, which were to be used in manufacture of Skin Stapler.

6.5 The appellant has also submitted a copy of their Licence No. MFG/MD/2019/000149 dated 26.08.2019 in Form MD-5 issued by Food and Drugs Control Administration, which is a Licence to Manufacture for Sale or for Distribution of Class A or Class B medical devices. In the said Licence the product 'SKIN STAPLER' has been listed at Sr. No. 7.

6.6 Notification No. 50/2017-Cus. dated 30.06.2017, at Sr. No. 564, provides for a concessional BCD of 2.5% for:

"Raw materials, parts or accessories for use in manufacture of goods falling under heading 9018, 9019, 9020, 9021 or 9022 .."

The final product, "Skin Stapler," falls under CTH 9018 (Instruments and appliances used in medical, surgical, dental or veterinary sciences). The imported items, being "Main Handle and Firing Handle" and "Clips" for manufacturing skin staplers, are clearly "parts or accessories for use in manufacture of goods falling under heading 9018."

6.7 The Appellant has explicitly stated that they comply with Condition 9 of Notification No. 50/2017, which typically requires the importer to furnish a bond and undertake to use the imported goods for the specified manufacturing purpose. There is no dispute raised by the adjudicating authority regarding compliance with this condition. Given that the imported goods are demonstrably parts used in the manufacture of a medical device falling under CTH 9018, and the Appellant has fulfilled the conditions of the notification, they are rightly eligible for the concessional BCD of 2.5% under Sr. No. 564 of Notification No. 50/2017-Cus.

6.8 The adjudicating authority's finding that the imported goods appear "as good as complete Skin Stapler i.e. capable of implanting pin in skin independently" is not supported by the factual evidence of the manufacturing process provided by the Appellant. The absence of critical components like the spring seat and pins, which are essential for the independent functioning of a skin stapler, clearly indicates that the imported items are incomplete parts, not a functional device. The adjudicating authority appears to have based its conclusion on a superficial examination rather than a comprehensive understanding of the product's components and functionality.

7. Based on the detailed discussion and findings, I conclude that the imported goods are correctly described as "raw materials/parts for manufacturing surgical

products" under CTH 90189099. They do not possess the "essential character" of a complete skin stapler, and thus, the application of GRI 2(a) by the adjudicating authority was erroneous. The Appellant is eligible for the concessional Basic Customs Duty of 2.5% under Sr. No. 564 of Notification No. 50/2017-Cus. dated 30.06.2017, as they are using these imported parts for the manufacture of goods falling under CTH 9018 and have complied with the conditions of the said notification.

8. In view of the above findings, I hereby pass following order:

ORDER:

- (i) I hereby set aside the impugned Speaking Order No. 19/DC/ICD-KHOD/Imp./Meditech/2023 dated 17.10.2023.
- (ii) I hold that the imported goods, "Main Handle and Firing Handle (parts for manufacturing stapler)" and "Clips (parts for manufacturing skin stapler)" classifiable under CTH 90189099 qualify under as "Raw materials, parts or accessories for use in manufacture of goods falling under heading 9018" and thereby the impugned goods are eligible for the concessional rate of Basic Customs Duty of 2.5% under Sr. No. 564 of Notification No. 50/2017-Cus. dated 30.06.2017.
- (iii) I direct the adjudicating authority, i.e. Deputy/Assistant Commissioner of Customs, ICD Khodiyar, to reassess the Bill of Entry No. 7780388 dated 11.09.2023 in above terms and communicate the re-assessed Bill of Entry to the appellant. After reassessment of the impugned Bill of Entry, the appellant is required to file refund claim, along with documents, including documents regarding the 'unjust enrichment', with the office of the adjudicating authority.

The appeal filed by M/s. Meditech Devices Pvt. Ltd. is hereby allowed in above terms.




(AMIT GUPTA)
Commissioner (Appeals),
Customs, Ahmedabad

F.Nos. (i) S/49-71/CUS/AHD/2024-25
(ii) S/49-392/CUS/AHD/2023-24

Date: 24.06.2025

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

To

M/s. Meditech Devices Pvt. Ltd.
24, Gujarat Pharma Techno Park,
Opp. Zydus Pharma SEZ,
Matoda, Sari, Ahmedabad-382213.
(email: sales@meditechdevices.com modimeditechdevices@gmail.com)

Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
(email: ccoaahm-guj@nic.in)
2. The Principal Commissioner of Customs, Ahmedabad.
(email: cus-ahmd-guj@nic.in ; rra-customsahd@gov.in)
3. The Deputy/Assistant Commissioner of Customs, ICD-Khodiyar.
(email: icdkhd-ahd@gov.in)
4. Shri. Rahul Gajera, Advocate (email: rahulgajera1982@gmail.com)
5. Guard File.



[Note for office use: The appellant has filed an appeal No. S/49-392/CUS/AHD/ 2023-24 against the impugned order on 12.12.2023. The appeal was not filed in the prescribed Form CA-1 and some of the required documents were missing. The appellant was requested to remove the discrepancies. So, the appellant has filed the appeal in the prescribed Form with missing documents on 04.06.2024. As the appellant has filed Form CA-1 on 04.06.2024, a separate appeal No. S/49-71/CUS/AHD/2024-25 was given to the said appeal by mistake. Later it has found that both appeal No. S/49-392/CUS/AHD/ 2023-24 and No. S/49-71/CUS/AHD/2024-25 are one and same. The said appeal numbers are being disposed of by this order.]
