



सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद
 OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD
 चौथी मंज़िल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड़ Ishwar Bhuvan Road,
 नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009.
 दूरभाष क्रमांक Tel. No. 079-26589281
 DIN-20251271MN00009909FB

क	फ़ाइल संख्या FILE NO.	S/49-148/CUS/AHD/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):	AHD-CUSTM-000-APP-471-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	17.12.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	Assessment Order dated 05.07.2024 in respect of Postal Parcel No. 218696 passed by Superintendent (Import), Customs, Foreign Post Office, Ahmedabad. (F.No. VIII/3523/218696/FPO/23-24)
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	17.12.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	Shri. Tejas Barot, 18, Prakash Society, Opp. Sunrise Park, Off Drive In Road, Vastrapur, Ahmedabad – 380052.
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)	बैगज 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, जल्ती 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 हजार 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 हजार 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 हजार 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

Shri. Tejas M. Barot, 18, Prakash Society, Opp. Sunrise Park, Off Drive In Road, Vastrapur, Ahmedabad – 380052 (hereinafter referred to as 'the appellant' or 'the importer') has filed the present appeal against the Assessment Order dated 05.07.2024 in respect of Postal Parcel No. 218696 passed by Superintendent (Import), Customs, Foreign Post Office, Ahmedabad (hereinafter referred to as 'the assessing officer').

2. Facts of the case in brief are that the appellant has purchased and imported a book set viz. "Encyclopedia of the laws of England" from United Kingdom through Foreign Post Office, Ahmedabad. In the Commercial Invoice dated 12.06.2004 issued by the supplier, the Item Description and Tariff Code have been shown as "Books" and "49019900" respectively. As regards proper classification of this Book set imported through Post Parcel, the appellant and the assessing officer have made several communications by email. The appellant was of the view that the imported book is classifiable under Customs Tariff Heading ("CTH") 4901; whereas, the assessing officer was of the view that as the book has been imported through Post it is classifiable under CTH 9804 under the category of personal use and it attracts total Customs duties @42.08% of CIF value. The assessing officer was of the view that the parcel containing imported Book can be classifiable under CTH 4901 only if the importer has an IEC Registration, which has not been submitted by the importer.

3. Vide email dated 05.08.2024, the importer had informed that he wants to receive the parcel on payment of duty under protest without prejudice to the rights and contentions as available under law. Vide email dated 14.08.2024, the importer has sought delivery of parcel on payment of duty as per Assessment Order dated 05.07.2024.

4. Particulars of the **Custom Appraisal Form**, i.e. **Assessment Order** dated 05.07.2024, for Parcel No. 218696, are as follows:

- On next page -



1	FOB Value	USD	646.13
2	Freight (Actual or 20% of FOB)	USD	25.09
3	Insurance (1.125% of 1+2)	USD	7.55
4	CIF Value (1+2+3)	USD	678.77
5	Handling Charges @1% of CIF Value	USD	6.79
6	Total	USD	685.56
7	Exchange Rate	INR	84.30
8	ASSESSABLE VALUE (6x7)	USD (sic	57,792.62
9	Basic Customs Duty @10% of 8	- it	5,779.26
10	Social Welfare Surcharge on BCD @ 10%	should	577.93
11	Value for IGST (8+9+10)	of INR/	64,149.81
12	IGST @28%	Rs.)	17,961.95
13	Total Duty (9+10+12)	INR/Rs.	24,319

5. Being aggrieved and dissatisfied with the above mentioned assessment order, the appellant has preferred present appeal.

6. As the appeal has been filed against assessment of duty, which has been paid by the appellant, there is no requirement of pre-deposit for filing appeal under Section 129E of the Customs Act, 1962. The appellant has filed the present appeal on 02.09.2024. In the Form C.A.-1, the date of communication of the impugned Order dated 05.07.2024 has been shown as 05.07.2024. As the appeal has been filed within normal period of 60 days as stipulated under Section 128(1) of the Customs Act, 1962, it has been admitted and being taken up for disposal on merits.

7. One set of the appeal memorandum has been sent to the assessing officer vide this office letter F.No. S/49-148/CUS/AHD/2024-25/3382 dated 08.11.2014 for comments. But, no reply thereof has been received. So, I have to rely on the documents and submissions made by the appellant.

GROUND OF APPEAL

8. In the grounds of appeal, the appellant has inter alia contested that the concerned authority has passed the impugned assessment order in violation of principles of natural justice as opportunity of personal hearing was not granted. Further, the Heading 4901



specifically pertains to printed books, whereas the Heading 9804 is omnibus entry relating to all dutiable goods imported for personal use. It is settled principle that specific entry always prevails over a general entry for the purpose of classification. The books imported by the appellant are for his professional use being a practicing lawyer and could not have been termed as goods for personal use. So, the appellant has contended that the book ought to have been assessed under the Heading 4901 and the impugned order deserved to be quashed.

9. Shri. Uday M. Joshi, Advocate, on behalf of the appellant, has submitted additional submissions vide email dated 27.06.2025, in which it has been stated that the issue involved pertains to classification of printed books "Encyclopedia of laws of England". The relevant entries are reproduced hereinbelow:

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets			
490110	- In single sheets, whether or not folded:			
			
	- Other			
4901 9100	-- Dictionaries and encyclopedias , and serial instalments thereof	(u)	10%	-
9804	All dutiable goods, imported for personal use			
9804 1000	- Drugs and medicines	kg	35%	-
9804 9000	- Other	kg	35%	-

10. In the additional submissions, it has been further mentioned that the imported goods are printed books viz. Encyclopedia of laws of England, and therefore are specifically covered under classification of tariff item no. 4901 (4901 9100). Reference has been made to Rule



3(a) of the General Rules for Interpretation of Schedule to Customs Tariff, which states that the heading which provides the most specific description shall be preferred to heading providing a more general description.

Personal Hearing

11. Personal Hearing in this matter held through video conference on 25.06.2025, which was attended by Shri Uday M. Joshi, Advocate. He reiterated the written submissions made at the time of filing of appeal. Further, vide email dated 27.06.2025, he also submitted additional written submissions, as mentioned hereinabove.

Findings

12. I have carefully gone through the impugned order and written as well as oral submissions made by or on behalf of the appellant. The issue to be decided in the present appeal is whether the imported book set viz. "Encyclopedia of laws of England" imported by the appellant merits classification under CTI 9804 9000 as assessed by the assessing officer or under CTI 4901 9100 as claimed by the appellant.

13. I do not find any legal backing in the view of the assessing officer, as mentioned in her email dated 22.07.2024, to the effect that classification under CTH 4901 will be applicable only if the importer has an IEC Registration. I have examined applicability of Rule 3(a) of the General Rules for Interpretation, which states that the heading provides most specific description shall be preferred to headings providing more general description. However, Chapter Note 1 of Chapter 98 prescribes, "This Chapter is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in this Schedule." Therefore, if any imported goods satisfy the conditions mentioned in the tariff entries of Chapter 98, they are classifiable under Chapter 98, even though they are covered under more specific headings of other Chapter.

14.1 So far as the present case is concerned, I find that a Chapter Note 7 has been inserted into Chapter 98 of the First Schedule (Import Tariff) to the Customs Tariff Act, 1975, vide the Finance (No.2) Act, 2019. The said Chapter Note is as under:



Heading 9804 is to be taken not to apply to printed books."

Observe that the above mentioned statutory Chapter Note has not been considered in the impugned assessment order.

14.2 The above-mentioned amendment by the Finance (No.2) Act, 2019, has been explained in the D.O. Letter F.No. 334/3/2019-TRU dated 05.07.2019 issued by the Joint Secretary (TRU-I) as under (extracts):

"Chapter 98

(1) Printed books imported for personal use are being excluded from the purview of heading 9804 of Chapter 98 of the First Schedule to the Customs Tariff Act, 1975 by amending the Chapter Notes to Chapter 98. [Clause 87 (a) of the Finance Bill, 2019 refers. By virtue of declaration under the Provisional Collection of Taxes Act, 1931, this change will come into force with immediate effect]."

In view of the above, it is clear that the imported printed book, viz. "Encyclopedia of laws of England", is excluded from the purview of the Heading 9804. Therefore, I am of the view that it is appropriately classifiable under Customs Tariff Item 49019100, which specifically includes encyclopedias.

15. I find that as per the views of the assessing officer, the printed book, i.e. encyclopedia, has been imported by the appellant for personal use. Further, after going through the Invoice, I find that only 1 set of the encyclopedia has been imported by the appellant, who is a practicing senior advocate. Thus, the encyclopedia has not been imported in commercial quantity. Therefore, it is clear that the book has not been imported for trading purpose, but it has been imported for personal use of the appellant himself.

16. As regards requirement of IEC code, I find that a default IEC Code 0100000053 has been given by DGFT for the category of importers as "Persons / Institutions / Hospitals importing or exporting goods for personnel use, not connected with trade or manufacture or agriculture." In the present case also, the printed book set imported by the appellant is for personal use and not connected with trade or manufacture or agriculture. Therefore, I find that the appellant need not require to possess IEC code for such occasional purchase in non-commercial quantity and this default IEC code 0100000053 can be used, as prescribed by DGFT Public Notice No. 17 (RE-2000)/1997-2002 dated 30.06.2000.

17. In view of the above discussion, I am of the view that the impugned assessment order is not legal and proper and therefore required to be set aside. In the present appeal, though the appellant claimed classification under Customs Tariff Item No. 49019100 but he has not



claimed any rate of duty and amount of duty payable under this CTI. Further, refund of differential duty, if any, neither arises prior to re-assessment nor claimed by the appellant at this stage.

18. In view of the above, I direct the assessing officer to pass an Order towards Reassessment by classifying the Encyclopedia book set under Customs Tariff Item No. 49019100 with applicable effective rate of duties. If the appellant wants to avail benefit of any particular Notification regarding applicable rates of Customs duties, he may communicate details of such Notification to the assessing officer within 15 days from the date of receipt of this order. The assessing officer shall pass the Order towards Reassessment by applying applicable effective rate of duties after 15 days, but before 90 days, from the date of receipt of this order and communicate the Reassessment Order to the appellant. The Deputy/Assistant Commissioner of Customs, Foreign Post Office, Ahmedabad, is also directed to ensure that the Reassessment Order shall be passed and communicated to the appellant within 90 days from the date of receipt of this order.

19. Accordingly, I pass the following order.

Order

I set aside the Assessment Order dated 05.07.2024, in respect of Postal Parcel No. 218696, passed by Superintendent (Import), Customs, Foreign Post Office, Ahmedabad, and directs him/her to reassess the imported Encyclopedia book set under Customs Tariff Item No. 49019100, as discussed hereinabove.

20. The appeal filed by Shri. Tejas M. Barot is allowed with consequential relief in accordance with law.



(Amit Gupta)
Commissioner (Appeals),
Customs, Ahmedabad

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

To

Shri. Tejas M. Barot

18, Prakash Society, Opp. Sunrise Park,

Off Drive In Road, Vastrapur,

Ahmedabad - 380052.

(email: tejasbarot@gmail.com tejasbarot@hotmail.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 House, Ahmedabad.
(email: cus-ahmd-guj@nic.in rra-customsahd@gov.in)
3. The Deputy/Assistant Commissioner of Customs, Foreign Post Office, Ahmedabad,
(email: fpo-ahmedabad@gov.in fpo.ahd@gmail.com) for information and necessary action.
4. The Superintendent of Customs (Import), Foreign Post Office, Ahmedabad,
(email: fpo-ahmedabad@gov.in fpo.ahd@gmail.com) for information and necessary action.
5. Shri. Uday M. Joshi, Advocate, Ahmedabad (email: udayjoshi62@yahoo.co.in).
6. Guard File.
