



सीमाशुल्क(अपील) आयुक्तकाकार्यालय,  
OFFICE OF THE COMMISSIONER OF CUSTOMS(APPEALS),अहमदाबाद AHMEDABAD,  
चौधीमंज़िल 4th Floor, हडको बिल्डिंगHUDCO Building, ईश्वर भुवन रोड IshwarBhuvan Road,  
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009  
दूरभाषक्रमांक Tel. No. 079-26589281  
DIN- 20250771MN0000999EB4

क	फाइलसंख्या FILE NO.	(1) S/49-148/CUS/MUN/2024-25 (2) S/49-149/CUS/MUN/2024-25 (3) S/49-150/CUS/MUN/2024-25 (4) S/49-151/CUS/MUN/2024-25
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 की धारा 128कके अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	MUN-CUSTM-000-APP-146 to 149 -25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	14.07.2025
ङ	उद्भूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	(1) Bill of Entry No. 4521995 dated 16.07.2024 (2) Bill of Entry No. 4521497 dated 15.07.2024 (3) Bill of Entry No. 4521213 dated 15.07.2024 (4) Bill of Entry No. 4438816 dated 10.07.2024
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	14.07.2025
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	M/s. Pradeep Industries F-25/9 Sector-7, Rohini Delhi-110085



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.
	खेत सम्बन्धित आदेश/Order relating to :
(क)	बैगेंज 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 शीर्षक 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 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, केन्द्रीय उत्पाद शुल्क व सेवा कर अपील अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench





	दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2nd 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 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**

M/s. Pradeep Industries, F-25/9 Sector-7, Rohini, Delhi-110085 ( hereinafter referred to as the 'appellant') have filed the following four appeals in terms of Section 128 of the Customs Act, 1962, as per details given in Table – I below, challenging the assessment made in the Bills of Entry mentioned therein which were filed at Customs, Mundra Port.

**TABLE – I**

Sr. No.	Appeal File No.	Bill of Entry No. & date
1	S/49-148/CUS/MUN/2024-25	4521995 dated 16.07.2024
2	S/49-149/CUS/MUN/2024-25	4521497 dated 15.07.2024
3	S/49-150/CUS/MUN/2024-25	4521213 dated 15.07.2024
4	S/49-151/CUS/MUN/2024-25	4438816 dated 10.07.2024

2. As the issue involved is identical in all the 4 appeals, they are taken up simultaneously for disposal. Facts of the case, in brief, as per appeal memorandum, are that the appellant had imported the goods namely Cold Rolled Stainless Steel Coils Grade J-3. On arrival of the goods, the appellant filed the Bills of Entry (as per Table-I above) along with all relevant import documents such as commercial invoice, packing list, Bill of Lading etc. The appellant also filed their registration copy showing that they are registered under Steel Import Monitoring System (SIMS)

2.1 The value declared by the appellant was enhanced by the Assessing authority during assessment as per Table-II below .

**Table-II**

Sr. No.	BE No.	Declared goods	Value declared ( USD/Kg)	Enhanced value ( USD/Kg)
1	4521995	Cold rolled Stainless Steel Coils Grade J-3	1.08	1.298
2	4521497	Cold rolled Stainless Steel Coils Grade J-3	1.090	1.29-1.300
3	4521213	Cold rolled Stainless Steel Coils Grade J-3	1.08	1.295-1.300
4	4438816	Cold rolled Stainless Steel Coils Grade J-3	1.10	1.295





The appellant in order to save detention / demurrage charges paid the duty however, under protest and also requested for necessary speaking order be passed to enable them to deal with the same in accordance with law. However, no speaking order was passed per the provision of section 17 (5) of the Customs act, 1962.

3. Being aggrieved with the assessment of impugned Bills of Entry the appellant have filed the present appeals . In their grounds of appeal they have mainly contended as under:

- The respondent has erred in loading the value of the goods without any justification or reason. The respondent failed to appreciate that the appellant declared the true and correct transaction value and all the details as has been declared by the appellant was duly considered and was not found to be having any discrepancy however, so far as the value of the goods is concerned same has been loaded by the respondent.
- The rejection of the value declared by the appellant has been done without following any due procedure as set out in the Customs Valuation Rules and so much so as no speaking order is passed the appellant is not aware as to how and on what count the value has been rejected.
- The respondent failed to appreciate that the Under Rule 3 of the Customs Valuation Rules, the transaction value should be accepted as the value of imported goods unless there is reasonable doubt regarding the truth or accuracy of the declared value. In this case, there was no evidence of misdeclaration, and no proper inquiry or investigation was conducted before loading the value. Rule 12 of the Customs Valuation Rules provides that if the proper officer has reasons to doubt the accuracy of the declared value, the importer must be informed of the basis of such doubt The officer is required to furnish reasons and allow the importer an opportunity to justify the declared value. In this case, the proper procedure under Rule 12 was not followed, and the value was loaded arbitrarily without affording us an opportunity to respond

The respondent failed to appreciate that the basic tenet of natural justice mandates that no adverse action should be taken against any person without providing them an opportunity to be heard. The sudden and unexplained loading of the value of goods without any show-cause notice violates this principle, depriving the appellant a fair chance to defend our position.



- The Hon'ble Courts have repeatedly emphasized that the customs authorities must justify the loading of the value with clear and cogent reasons. In *Eicher Tractors Ltd. Vs. Commissioner of Customs, Mumbai* 12000 (122) ELT 321 (SC)], the Supreme Court held that the transaction value is the primary basis for valuation, and the customs authorities cannot arbitrarily reject it without valid grounds.

The respondent has erred in not passing any order as has been provided under section 17 (5) of the Customs Act, 1962. As per Section 17(5) of the Customs Act, 1962, where the proper officer re-assesses the goods under Section 17(4), he is required to pass a speaking order within 15 days of the re-assessment, unless the importer accepts the re-assessed value in writing. In the present matter, the value was re-assessed (by loading the declared value), but no speaking order has been issued as mandated by law. Section 17(5) of the Customs Act reads as follows: *"Where any re-assessment done under sub section (4) is contrary to the self-assessment done by the importer or exporter and in cases other than those where the importer or exporter as the case may be confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill as the case may be."*

- The issuance of a speaking order is an essential requirement under the law, as it provides the rationale behind the re-assessment and enables the importer to understand the grounds for the revised valuation. Without such an order, the appellant is left in the dark regarding the reasons and evidence for the re-assessment. Following judgments are relevant in this matter
- 2015 (328) E.L.T 10 (Mad.) *SANJIVANI NON-FERROUS TRADING PVT LTD. Versus COMMISSIONER OF CUSTOMS, CHENNAI-IV*
  - *Eicher Tractors Ltd. Vs. Commissioner of Customs, Mumbai* [2000 (122) ELT 321 (SC)]

#### PERSONAL HEARING

4. Personal hearing in the matter was granted following the principles of natural justice and the same was held in virtual mode on 02.07.2025. Shri Shubhankar Jha,






Advocate, appeared for hearing on behalf of the all the appellants. He reiterated the submissions made at the time of filing of appeals.

### **DISCUSSION AND FINDINGS**

5. Before going into the merits of the case, I find that as per appeal memorandum, out of 4 appeals one appeal has not been filed within statutory time limit of 60 days prescribed under Section 128(1) of the Customs Act, 1962. The details of the date of communication of the order appealed against and date of filing of the said appeal as per appeal memorandum are mentioned against each, as under:-

**TABLE-III**

Sr. No.	Appeal File No.	Date of communication/ Assessment	Date of filing appeal	Delay beyond 60 days
1	S/49-149/CUS/MUN/2024-25	24.07.2024	24.09.2024	2

5.1 It is observed that in above appeal in Table-III above, there is delay of 2 days in filing of appeal beyond the stipulated period of 60 days. In their application for condonation for delay, the appellant has submitted that the delay was caused due to the reason that there was some error in calculation of appeal period. It is further submitted that the delay is bonafide in nature and is not deliberate and requested for condonation.

5.2 The delay upto 30 days in filing of appeal beyond the time limit of 60 days is condonable as stipulated under Section 128(1) of the Customs Act, 1962. Therefore, in the interest of justice, I take a lenient view and allow appeal as per Table-III filed by the appellant as admitted by condoning the delay of 2 days in filing appeal under the proviso to the Section 128(1) of the Customs Act, 1962.

5.3 Now coming to the merits of the case, the issue to be decided in the present appeals is whether the assessment made in the Bills of Entry mentioned at Table -II above at a higher rate in the facts and circumstances of the case, is legal and proper or otherwise.

5.4 I find that all the 4 appeals have been filed against assessment of Bills of Entry. It is observed that the Hon'ble Supreme Court in case of ITC Ltd Vs CCE Kolkata [2019 (368) ELT216] has held that any person aggrieved by any order which would



*[Handwritten signature]*

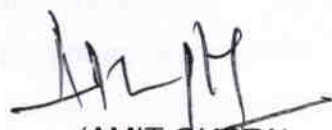
include self-assessment, has to get the order modified under Section 128 or under relevant provisions of the Customs Act, 1962. Hence, the appeals preferred by the appellant against assessment in the impugned Bills of Entry are maintainable as per the judgment of the Supreme Court in ITC case supra.

5.5 It is further 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. Accordingly, all the 4 appeals filed by the appellant as per Table-I are allowed by way of remand.



सत्यापित/ATTESTED  
अधीक्षक/SUPERINTENDENT  
सीमा शुल्क (अपील), अहमदाबाद.  
CUSTOMS (APPEALS), AHMEDABAD.

  
(AMIT GUPTA)  
Commissioner (Appeals)  
Customs, Ahmedabad

Date: 14.07.2025

- (1) F.No. S/49-148/CUS/MUN/2024-25
- (2) F.No. S/49-149/CUS/MUN/2024-25
- (3) F.No. S/49-150/CUS/MUN/2024-25
- (4) F.No. S/49-151/CUS/MUN/2024-25

2416



By Registered Post A.D/E-Mail.

To,

M/s. Pradeep Industries  
F-25/9 Sector-7, Rohini  
Delhi-110085

Copy to :-

1. ✓ The Chief Commissioner of Customs, Ahmedabad zone, Customs House, Ahmedabad.
2. The Pr. Commissioner of Customs, Customs House, Mundra
3. The Deputy/Assistant Commissioner of Customs, Customs House, Mundra
4. Guard File.

