



सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद
 OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD
 चौथी मंज़िल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड Ishwar Bhuvan Road,
 नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009.
 दूरभाष क्रमांक Tel. No. 079-26589281
DIN-20251071MN00006176B5

क	फ़ाइल संख्या FILE NO.	F.No. S/49-171/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-294-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	27.10.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	Bill of Entry No. 4294674 dated 02.07.2024 filed with ICD-Tumb.
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	27.10.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Great White Global Pvt. Ltd. Survey No. 32/2, 35/2, 36, 36/1, 38, 39, Village – Gundalv, Taluka – Pardi, Valsad, Gujarat – 396195.

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
(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 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 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. Great White Global Pvt. Ltd., Survey No. 32/2, 35/2, 36, 36/1, 38, 39, Village – Gundalv, Taluka – Pardi, Valsad, Gujarat – 396195 (hereinafter referred to as 'the appellant') has filed the present appeal against assessment of Bill of Entry No. 4294674 dated 02.07.2024 filed with ICD-Tumb (hereinafter referred to as 'the impugned Bill of Entry').

2. Facts of the case, in brief, are that the appellant has filed the impugned Bill of Entry for import of copper wires. The name of the supplier has been shown in the Bill of Entry as Metrod (OFHC) Sdn. Bhd., Malaysia. Vide Sr.No.8 of Notification No. 1/2020-Customs (CVD) dated 08.01.2020, Countervailing Duty ('CVD') @2.47% was imposed on Continuous Cast Copper Wire originating from Malaysia and produced by M/s. Metrod Malaysia Sdn. Bhd.

3. The foreign producer viz. M/s. Metrod (Malaysia) Sdn. Bhd. and Others have filed Anti Dumping Appeal No. 50987 of 2020 and Others with Hon'ble CESTAT, New Delhi. Vide Final Order No. 51069-51072/2021 dated 08.03.2021 [2021 (3) TMI 404 – CESTAT New Delhi], Hon'ble CESTAT set aside imposition of 2.47% CVD, as mentioned at Sr.No.8 of the Notification dated 08.01.2020 and allowed all the four Anti-Dumping Appeals including Appeal No. 50987 of 2020.

4. According to the appellant, in respect of goods being imported under impugned Bill of entry dated 02.07.2024, the appellant had filed a checklist on the ICEGATE portal without adding CVD, giving reference to the CESTAT order. However, a query was raised on the portal with respect to levy of CVD. In its reply, the Appellant reiterated that consequent to setting aside of Sr.No. 8 of the Notification No. 1/2020-Customs (CVD) by the Hon'ble CESTAT by order dated 08.03.2021, no CVD is payable on the goods being imported. However, ignoring the response submitted by the Appellant, the impugned Bill of Entry dated 02.07.2024 has been assessed with CVD of 2.47%.

5. The Appellant has stated to have submitted a letter dated 09.07.2024 to the Deputy/Assistant Commissioner of Customs, ICD-Tumb, in which they have filed objection to the assessment being made, and also requested to provide specific reasons and legal basis for levying 2.47% CVD despite of the Order passed by Hon'ble CESTAT. The appellant further mentioned that they did not agree with assessment however, as the material was urgently required at their production plant, they have deposited the CVD amount **under**



protest, for clearing the goods. The appellant has also requested a reasoned order be passed forthwith.

6. The appellant has submitted a printout of email dated 16.07.2024, 2:06 PM, sent from the email id, 'icdtumb@gmail.com' in a similar matter in respect of another Bill of Entry No. 4328978 dated 04.07.2024 filed by them with ICD-Tumb. Content of the said email is as under:

"Subject: Re: Bill of Entry No. 4328978 dated 04.07.2024

Please refer to your letter dated 15.07.2024 regarding request for reasons for application of Countervailing duties in non-compliance with the Hon'ble CESTAT order dated 08.03.2021 in reference of Bill of Entry No. 4328978 dated 04.07.2024.

In this regard, it is informed that as per the Para III (d) of the Minutes of the meeting of NAC 4/4a (metal products) held on 04.04.2024, it has been decided that "until the Notification No. 1/2020-Cus (CVD), dated 08.01.2020, is amended, the CVD is to be levied on imports of "Continuous Cast Copper Wire Rods" from Malaysia, as provided under the subject Notification. Further, protective demand is to be issued in respect of consignments which have been cleared without levying CVD thereon."

This is for information.

Regards

ICD Tumb"

7. Being aggrieved against assessment of **Bill of Entry No. 4294674 dated 02.07.2024** read with the reasons mentioned in the email dated 16.07.2024 (which is in respect of another Bill of Entry of the appellant involving similar issue), the appellant has filed the present appeal, mainly on the following grounds.

GROUND OF APPEAL (Gist)

8. At the very outset, the appellant submitted that despite their request, a speaking order has yet not issued by the adjudicating authority under Section 17(5) of the Act. It is trite that non-issuance of a speaking order severely impairs the right to file an appeal by the assessee and is therefore, violative of the principles of natural justice. It is, therefore,



submitted that the impugned assessment having been made without issuing a reasoned order, is liable to be set aside on this count itself.

9. Without prejudice to the above, the appellant submitted that in any case, vide the impugned assessment, the Department is seeking to re-agitate the issue already settled by the Learned CESTAT, vide its Order dated 08.03.2021 in the case of Metrod Malaysia, wherein CVD imposable on the imports of impugned goods manufactured by Metrod Malaysia has already been set aside. As the said decision of the Hon'ble CESTAT has not been further challenged by either the Ministry of Finance or DGTR, thus, the said Order has attained finality qua the Department. Once this is the position, the Department has no authority to invoke Entry 8 of Notification No. 1 dated 08.01.2020 which admittedly has been set aside by the Learned CESTAT vide order dated 08.03.2021.

10. Moreover, as undisputedly the said order has not been stayed by the Hon'ble Supreme Court or any other court till date, the Department is bound to comply with the same.

11. Without prejudice to the above, though no reasoned order has yet been issued, by the email dated 16.07.2024 issued in respect of similar assessment made for BoE no. 4328978 dated 04.07.2024, the Department has made a reference to the minutes of the National Assessment Committee 4/4a meeting dated 04.04.2024, wherein apparently a decision was taken that until the Notification No. 1/2020-Cus (CVD), dated 08.01.2020, is amended, CVD in terms of Sr. No. 8 of Notification no. 1/2020-Cus (CVD) would remain payable, even though the same has been set aside by the Ld. CESTAT.

12. In this regard, the Appellant submits that this position is clearly in the teeth of the order passed by the Hon'ble CESTAT, and thereby violative of doctrine of judicial discipline and *stare decisis*. The appellant placed reliance on the decision of the Hon'ble Supreme Court in case of **Kamalakshi Finance Corporation Ltd.** reported at **1991 (55) ELT 433 (SC)**], wherein it was held that the principles of judicial discipline require that the orders of the higher appellate authorities shall be followed unreservedly by the subordinate authorities.

13. Without prejudice to the above, the appellant submitted that there is no requirement under the law for amendment of any Notification or any provision, once the same has been set aside by the jurisdictional authority. An appeal under Section 9C of the Customs Tariff



Act, 1975, lies before the CESTAT against a notification imposing CVD. Therefore, once order is issued by the appellate forum (i.e. the CESTAT), the Notification has to be read with the order of the Hon'ble CESTAT and no separate modification in the Notification is warranted. The appellant therefore submitted that the assessment made in the impugned Bill of Entry is without authority of law and hence, *ex-facie* perverse.

14. Without prejudice to the above, the appellant further submitted that **the said minutes of NAC meeting dated 04.04.2024 has already been stayed by the Hon'ble Gujarat High Court by order dated 26.07.2024, issued in SCA No. 10814 of 2024.** As such, the assessment made in terms of the decision taken in the said meeting deserves to be set aside forthwith.

15. On the above grounds the appellant has requested to quash and set aside the assessment made on Bill of Entry No. 4294674 dated 02.07.2024, to the extent it levies CVD @ 2.47% and allow the Appeal with consequential relief.

16. One set of the appeal memorandum has been sent to the Deputy Commissioner, ICD-Tumb, vide this office letter F.No. S/49-171/CUS/AHD/2024-25/3451 dated 08.11.2024 for comments on this appeal. However, no reply thereof has been received. So, I proceed to the decide the appeal on the basis of documents submitted by the appellant.

17. As this appeal has been filed against assessment of Countervailing Duty, which is stated to have been paid before clearance of goods, Pre-Deposit under the provisions of Section 129E of the Customs Act, 1962, does not require.

PERSONAL HEARING:

18. Opportunities for Personal Hearing through video conference were granted to the appellant on 13.05.2025, 18.06.2025 and 10.09.2025. Vide email dated 10.09.2025, the appellant sought adjournment and requested to reschedule the PH after 15 days. In order to follow the principles of natural justice, a common Personal Hearing was fixed on 15.10.2025 in respect of three appeals filed by the appellant, which was attended by Ms. Ananya Maitin, Advocate of M/s. TLC Legal, on behalf of the appellant. She reiterated the written submissions made at the time of filing of appeal. Further, she submitted a copy of an Order dated 26.07.2024 of Hon'ble High Court of Gujarat in SCA No. 10814/2024 in appellant's own



case. She also relied upon the decision Hon'ble Bombay High Court in the matter of *Dimension Data India Pvt. Ltd. Vs. Commissioner of Customs* – 2021 (376) ELT 192 (Bom.) and stated that Section 149 of the Customs Act empowers the proper officer to amend the Bill of Entry at any future point of time, so as to enable sanction of excess duties paid by them.

DISCUSSION REGARDING TIME-LIMIT FOR FILING APPEAL

19. It is to be decided as to whether the present appeal has been filed within the time-limit, as prescribed under the provisions of Section 128(1) of the Customs Act, 1962 or not. Section 128(1) states that an appeal before Commissioner (Appeals) can be filed within sixty days from the date of communication of decision or order.

20. In the present case, the appeal has been filed on **09.09.2024**. The particulars mentioned by the appellant at Sr. Nos. (1) to (4) of the Form No. C.A.-1 are as under:

FORM NO. C.A.-1		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <div style="text-align: right; font-weight: bold;">1</div> <div style="text-align: center;"> <div>कार्यालय आयुक्त</div> <div>सीमा शुल्क(अपील), अहमदाबाद.</div> <div style="font-weight: bold; font-size: 1.2em;">09 SEP 2024</div> <div>OFFICE OF THE COMMISSIONER</div> <div>CUSTOMS (APPEALS), AHMEDABAD.</div> </div> </div>
[See Rule 3 of the Customs (Appeal) Rules, 1982]		
Form of Appeal to the [Commissioner (Appeals)] under Section 128 of the Customs Act, 1962		
(1) Appeal No	:of 2024	
(2) Name and address of the appellant	: Great White Global Pvt. Ltd., Survey No. 32/2, 35/2, 36, 36/1, 38, 39, Village - Gundalav, Taluka-Pardi, Valsad, Gujarat-396 195	
(3) Designation and address of the officer passing the decision or order appealed against and the date of the decision or order.	: Email dated 16.07.2024 along with Bill of Entry No. <u>4294674</u> dated <u>02.07.2024</u> assessed by Deputy Commissioner of Customs, Inland Container Depot (ICD) – Tumb, S. No. 44/1/P.K. 2, Village-Tumb, Tal.: Umbergaon, Dist.: Valsad, Gujarat-396 150. Date of the Order: 16.07.2024	
(4) Date of communication of the decision or order appealed against to the appellant.	: 16.07.2024	



21. From the above particulars mentioned in the Form C.A.-1, it can be seen that the appellant has filed appeal against Email dated 16.07.2024 along with Bill of Entry No. 4294674 dated 02.07.2024. After going through the said Email dated 16.07.2024, I find that it is sent by ICD-Tumb in respect of Bill of Entry No. 4328978 dated 04.07.2024 and there is no reference to the impugned Bill of Entry No. 4294674 dated 02.07.2024 in the said Email. Further, in the 'Reliefs Claimed' portion in the appeal memorandum, the appellant has requested to quash and set aside the assessment made on Bill of Entry No. 4294674 dated 02.07.2024 without any reference to the Email 16.07.2024.

22. After going through the appeal memorandum, I am of the view that the appeal has been filed against assessment made on Bill of Entry No. 4294674 dated 02.07.2024, but as the time-limit for filing appeal was over, the appellant has also challenged the Email dated 16.07.2024 (which was in respect of another Bill of Entry) just to cover up the period of limitation. Such approach of the appellant is not appreciable.

23. Now, I shall examine whether the present appeal filed on 09.09.2024 against the assessment of Bill of Entry No. 4294674 dated 02.07.2024, has been filed within time-limit or not. The appeal against assessment is required to be filed within 60 days from the date of communication of assessment as per Section 128(1) of the Customs Act, 1962. So, it is to be ascertained on which date the assessment/re-assessment of the impugned Bill of Entry has been communicated to the appellant. **Section 153** of the Customs Act, 1962, prescribes **modes for services of notice, order etc.** As per **clause (ca)** of Sub-Section (1) of Section 153, an order, decision, etc. may be served by **making it available on the common portal**. As per Section 2(7B) of the Customs Act, 1962, the term 'common portal' has been defined as Common Customs Electronic Portal referred to in Section 154C. Notification No. 33/2021-Cus (NT) dated 29.03.2021 has been issued under the provisions of Section 154C, through which the URL <https://icegate.gov.in> has been notified as 'common portal'. So, I am of the view that the assessment/re-assessment of Bill of Entry done through Customs EDI System and made available in the common portal ICEGATE is to be treated as served to the appellant as per the provisions of Section 153(1)(ca) of the Customs Act, 1962, as amended by the Finance Act, 2021. So, the appellant was required to file appeal within the normal period of 60 days from the date the assessment/re-assessment.

24. From enquiry in ICEGATE website, it can be seen that the impugned Bill of Entry No.



4294674 dated 02.07.2024 has been **assessed on 05.07.2024**. So, as discussed in the above Para, the assessment was communicated and served to the appellant through the common portal of ICEGATE on **05.07.2024**, as per the amended provisions of Section 153(1)(ca) of the Customs Act, 1962. Therefore, the appellant was required to file appeal within **60 days, i.e. by 03.09.2024 (Tuesday)**, as per the provisions of Section 128(1) of the Customs Act, 1962. Whereas, in the case on hand, the appellant has filed appeal on **09.09.2024** in this office, i.e. after a **delay of 6 days**.

25. The provisions regarding **condonation of delay in filing of appeal** have been given in **first Proviso to Section 128(1)** of the Customs Act, 1962. Accordingly, the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days. Whereas, in the present case, the appellant has not filed any application for condonation of delay and not mentioned any cause, which prevented them for filing appeal within the normal period of sixty days. In absence of any application for condonation of delay and mention of any cause, which results into delay in filing of appeal, I am unable to condone the delay in filing of present appeal.

26. In view of the above position, I am of the view that the present appeal filed by M/s. Great White Global Pvt. Ltd. is liable to be rejected on the ground of delay, as it has been filed beyond the period of sixty days from the date of communication of the assessment of Bill of Entry No. 4294674 dated 02.07.2024 and without showing any cause of delay.


27. In view of the above discussion, I pass the following order:

ORDER

I reject the appeal filed by M/s. Great White Global Pvt. Ltd. against assessment of Bill of Entry No. 4294674 dated 02.07.2024 being time-barred, as per the provisions of Section 128 of the Customs Act, 1962.



F.No. S/49-171/CUS/AHD/2024-25


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

Date: 27.10.2025

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

To

M/s. Great White Global Pvt. Ltd.
Survey No. 32/2, 35/2, 36, 36/1, 38, 39,
Village - Gundalv, Taluka - Pardi,
Valsad, Gujarat - 396195.
(email: export@great-white.in)



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, ICD-Tumb.
(email: cusicd-tumb@gov.in)
4. Ms. Ananya Maitin, Advocate, M/s. TLC Legal, Mumbai.
(email: ananya@tlclegal.in info@tlclegal.in)
5. Guard File.
