



सीमा शुल्क (अपील) आयुक्त का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), अहमदाबाद AHMEDABAD,
चौथी मंज़िल 4th Floor, हुडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड़ Ishwar Bhuvan Road,
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009
दूरभाष क्रमांक Tel. No. 079-26589281
DIN- 20250971MN000033753A

क	फ़ाइलसंख्या FILE NO.	S/49-404/CUS/AHD/2023-24
ख	अपील आदेश संख्या ORDER-IN- APPEAL No. (सीमा शुल्क अधिनियम, 1962 की धारा 128 क के अंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	AHD-CUSTOM-000-APP-241-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	12.09.2025
	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN- ORIGINAL NO.	OIO No. 73/ADC-ML/ICD-KHOD/O&A/2017 dt. 16.02.17 read with Final Order No.: 12367/2023 dt. 13.10.2023 passed by the CESTAT , Ahmedabad Bench
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	12.09.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Rushil Decor Limited, Corporate House, Thaltej- Shilaj Road, Thaltej, Ahmedabad, Gujarat. M/s. Rushil Decor Limited, S.No.: 125, Near Kalyanpura Patiya, Village-ITLA, Gandhinagar- Mansa Road, Gandhinagr-382 845.



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.	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.
	लिखित 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 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 शीर्षके 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 अपील 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; पांच 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	
	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

The CESTAT, Ahmedabad Regional Bench passed Final Order No.: 12367/2023 dt. 13.10.2023 in the matter of Customs Appeal No.: 11532/2019-DB filed by M/s. Rushil Decor Limited, S.No.: 125, Near Kalyanpura Patiya, Village-ITLA, Gandhinagar-Mansa Road, Gandhinagr-382 845 (herein after referred as the appellant) against the OIA No.: AHD-CUSTOM-000-APPP-169-17-18 dated 05.03.2018 passed by the Commissioner(Appeals), Customs, Ahmedabad. The CESTAT, Ahmedabad set aside the said OIA and remanded the matter to the Commissioner(Appeals) for passing a fresh order by following the principle of natural justice.

2. Brief facts of the case are that the appellant imported "Stainless Steel Press Plate WHM-1823-T(SF) Double Faces with chrome of different sizes" falling under CTH 7219 9090. The goods were cleared through Bills of Entry No. 8659537 and 8659372, both dated 20-03-2015, claiming the benefit of Notification No. 104/2009-Customs dated 14-09-2009, which exempts the goods from the entire Customs duty leviable. During a test audit of records by the CRA (Audit), Ahmedabad, for the period January 2015 to March 2015, it was observed that the appellant had cleared the goods without payment of Customs duty under an SHIS License dated 04-02-2014 by availing the benefit of the above exemption notification, as amended. The impugned goods are components, spares, or parts of lamination machinery. Accordingly, the importer was eligible to import goods up to 10% of the license value, provided a bond or undertaking was furnished to the Deputy Commissioner of Customs. In case of non-compliance with the conditions of the notification, an amount equal to the applicable Customs duty was liable to be paid.

3. On verification of SHIS license by the CRA (Audit), it was noticed that license was issued for the duty credit value of Rs. 85,05,053/- and they had cleared the impugned goods and duty amounting to Rs. 31,06,040/- was debited in the license. The Government, vide Notification No. 42/2012-Customs dated 22-06-2012, substituted Condition No. 4, which states that import of components and spares and parts, against the scrip shall be allowed only up to 10% of the duty credit amount in the said scrip originally issued. Accordingly, the importer is eligible up to 10% value of the duty credit scrip to be used for import of components, spares and parts of Capital Goods only, for the Capital Goods imported earlier, which comes to Rs 8,50,505/- in this case and excess of which resulted in incorrect avilment of exemption under SHIS License. Thus, the



appellant wrongly claimed the benefit of Notification No. 42/2012-Customs. Therefore, SCN dt. 02.03.2016 was issued and same was decided vide OIO No. 73/ADC-ML/ICD-KHOD/O&A/2017 dt. 16.02.17. The adjudicating authority ordered for confiscation of the goods, confirmed demand of Customs duty of Rs. 22,55,536/-, interest and imposed penalty of Rs. 5 lakhs under Custom Act, 1962.

3.1 The appellant, aggrieved by the OIO dt. 16.02.2017, filed appeal before the Commissioner (Appeals), Customs, Ahmedabad who vide no. OIA No.: AHD-CUSTM-000-APP-169-17-18 dt. 05.03.2018 uphold the order of the lower authority and rejected the appeal filed by the appellant.

3.2 Further, the appellant, aggrieved by the OIA dt. 05.03.2018, filed appeal before the CESTAT, Ahmedabad Bench. Vide Final Order No.: 12367/2023 dt. 13.10.2023. The CESTAT in its above order observed hearing notices could not be received by the appellant and the hearing could not be conducted. Opportunity of hearing can be given to the appellant. The impugned was set aside and remanded to the Commissioner(Appeals) for passing a fresh order by following the principle of natural justice. Hence this present appeal.

4. In pursuance of directions of the CESTAT, Ahmedabad Bench personal hearing was granted to the appellant. Shri Gaurav Kodrani, CA and Ms. Khusboo kundalia, CA appeared on behalf of the appellant and attended Personal hearing on 07.08.2025. They reiterated the submissions made at the time of filing of appeal.

4.1 The appellant filed additional submission vide their letter dt. 18.06.2025. The below mentioned main points submitted by the appellant in support of their reply:



The Appellant referred the definition of capital goods as provided under the exemption Notifications No.: 104/2009-Customs dated 14.09.2009 and Foreign Trade Policy 2009-2014. It is respectfully submitted that the definition of "Capital Goods" as provided under the relevant Exemption Notification and the Foreign Trade Policy (FTP) is materially and textually identical. This uniformity in definition under both legal instruments clearly establishes that the interpretation of "Capital Goods" must be consistent across the Exemption Notification and the Foreign Trade Policy (FTP). Therefore, goods recognized as capital goods under the FTP such as the stainless steel press plates in the present case must also be treated as capital goods for the purposes of customs exemption eligibility under the said

notification.

- Machinery is well recognized as falling within the ambit of "capital goods." In legal and technical usage, the term denotes equipment used in industrial production, distinct from consumer goods. The Oxford Dictionary describes it as "goods, especially machinery, plant, etc., used in producing commodities," while Black's Law Dictionary defines it as "equipment used for the production of other goods or services, also termed industrial goods. Machinery thus refers to equipment that performs operations to achieve a specific result, whether directly or indirectly in the manufacturing process. Accordingly, capital goods such as stainless steel press plates—essential for pressing and texturing in laminate production—clearly qualify as "machinery" and must be treated as such for purposes of customs and foreign trade policy.
- The appellant has outlined the detailed manufacturing process of laminate sheets and the key machinery and equipment involved therein, including, among others is Hydraulic Press Steel Plates machinery.
- It is important to note that Press Plates are specialized equipment performing crucial functions in the laminate manufacturing process. They are designed to press a large number of laminate sheets simultaneously while preventing them from sticking together. Further, Press Plates impart the required texture and design to decorative laminates, without which the finished product would be unmarketable.
- In view of the above, it is pertinent to note that the critical functions forming an integral part of the laminate manufacturing process are performed by Press Plates, which operate independently from other machinery. Moreover, the machinery to which the Press Plates are attached would be of no utility in the absence of these Press Plates, as their use is essential for pressing, texturing, and rendering the laminates marketable.
- The Appellant produced Chartered Engineer's Certificate dated 09.10.2023 issued pursuant to a detailed inspection and assessment of the functionality and application of the imported capital goods. This certificate substantiates the classification of the goods as Capital goods.
- Policy Circular No. 39 (RE-00)/2000-2001 dated 14.02.2001, issued by the Directorate General of Foreign Trade (PC-IV Section), Ministry of Commerce, Government of India, provides a list of Capital Goods eligible for benefits under the EPCG Scheme in accordance with the relevant provisions of the Foreign Trade



Policy. Sub-part (d) of Part A of the Annexure to the said circular specifically includes 'Press Plates' used in decorative and industrial laminates under the category of 'Capital Goods.' Thus, Press Plates are expressly recognized as Capital Goods under the Foreign Trade Policy.

- The Appellant relies upon judicial precedents wherein the Hon'ble Tribunal has categorically held that the definition of 'Capital Goods' under the Foreign Trade Policy (FTP) is uniform and equally applicable to both the EPCG Scheme and the SHIS Scheme. It has been consistently affirmed that Customs authorities cannot adopt divergent interpretations of the same goods under different schemes governed by a common policy framework. Furthermore, it is impermissible for the Department to contend that such goods merely constitute components of capital goods when the FTP expressly recognizes them as 'Capital Goods'

(a) Hon'able Tribunal in the case of Reliance Communications Infrastructure Ltd. v/s. CC, Bangalore (2009 (240) E.L.T. 461 (Tri. - Bang.)) has held that the definition of capital goods as per FTP is wide and once the policy allows such items, it is not open for customs to object that it only forms part of the capital goods.

(b) Hon'ble Tribunal in the case of 'COMMISSIONER OF CUSTOMS, CHENNAI Versus JSW STEEL LTD. (Tribunal - Chennai) (2016 (340) E.L.T. 262 (Tri. Chennai) has held that definition given in FTP is one and same for EPCG Scheme and SHIS Scheme and department cannot take a different view for same goods under both schemes.

(c) Hon'ble Tribunal in the case of 'SREE RAYALASEEMA HI-STRENGTH HYPO LTD. Versus C.C. (EXPORT), CHENNAI (Tribunal - Chennai) 2016 (333) E.L.T. 360 (Tri. Chennai) has held that once the licensing authorities have classified an item as "Capital Goods" and permitted its import under the EPCG Scheme, the Customs authorities are bound to honor such classification and allow the import accordingly. The goods fall squarely within the definition of capital goods as provided under Para 9.12 of the Foreign Trade Policy (FTP), which is identical to the definition contained in Customs Notification No. 104/2009-Cus. As such, these goods are eligible for benefit under the SHIS scrip. The SHIS scheme expressly refers to the definition of capital goods under the FTP, and there is no scope for Customs to adopt a contrary view. The goods in question are clearly covered under the scope of capital goods.

- It is submitted that Policy Circular No. 39 (RE-00)/2000-2001 was issued under the



framework of the Foreign Trade Policy (FTP) to clarify the classification of capital goods eligible under the EPCG Scheme. Since both the EPCG and SHIS Schemes are governed by the same FTP, the definition of capital goods under para 9.12 of the FTP applies uniformly to both. Customs Notification No. 104/2009-Cus also adopts this very definition. Accordingly, once the licensing authority has recognized Press Plates as capital goods under the FTP, Customs is bound to accept such classification for purposes of exemption under SHIS. The imported stainless steel Press Plates, being essential equipment in the manufacture of high-pressure laminates, thus clearly fall within the ambit of 'Capital Goods' as defined under the FTP and the relevant customs notification.

5. I have carefully examined the case records, the submissions made by the appellant during the course of the hearing, as well as the additional submission submitted by the appellants and documents/ papers evidence available on record.

It is observed that the SCN dated 02.03.2016 was issued to the appellant for wrongly availing the benefit of Notification No. 104/2009-Customs dated 14.09.2009 on the imported goods, namely 'stainless steel press plates with double faces and chrome of different sizes', by classifying them as Capital Goods. As a result, the appellant claimed 100% exemption from customs duty. However, the Department contends that the said imported goods are actually components, spares, and parts, which are eligible for duty credit scrip under SHIS only on 10% of their value. This SCN was adjudicated vide OIO No. 73/ADC-ML/ICD-KHOD/O&A/2017 dated 16.02.2017 confirming demand of duty, interest and penalty on the appellant. The appellant filed appeal against this OIO before the Commissioner(Appeals) Ahmedabad who vide OIA No.: AHD-CUSTM-000-APP-169 dated 17-18 dt. 05.03.2018 uphold the order of the lower authority and rejected the appeal filed by the appellant.

Aggrieved by this OIA, appeal was filed by the appellant before the CESTAT, Ahmedabad Bench, who vide Final Order No.: 12367/2023 dt. 13.10.2023 set aside the OIA and remanded to the Commissioner (Appeals) for passing a fresh order by following the principle of natural justice. The CESTAT in its said order observed that hearing notices could not be received by the appellant and the hearing could not be conducted. Opportunity of hearing can be given to the appellant.

In view of above, the issue is to be decided in the present appeal is whether, in the facts and circumstances of the case, the goods i.e. 'stainless steel press plates double faces with chrome of different sizes' covered under CTH 72199000 imported vide B/E No.: 8659537 and 8659372 both dated 20.3.2015 are capital goods eligible for full exemption under Notification No. : 104/2009-Customs dated 14.9.2009 as amended, or



components, spares/parts of the lamination machinery.

5.1 It is observed from the careful examination of the definitions of "Capital Goods" as provided under Notification No. 104/2009-Customs dated 14.09.2009 (as amended from time to time) and Chapter 9 of the Foreign Trade Policy (FTP) 2009-2014, it is found that both definitions are materially and textually identical. This uniformity demonstrates that the interpretation of "Capital Goods" is consistent across both legal frameworks. In view of this, the goods imported by the appellant, namely stainless steel press plates with double faces and chrome of different sizes, clearly fall within the definition of "Capital Goods" as recognized under the FTP. Accordingly, these goods are also covered under the definition provided in the exemption Notification No. 104/2009-Customs, and are eligible for the customs duty exemption as claimed by the appellant.

5.2 It is observed from the additional documents submitted by the appellant that the term "machinery," that it is clear that the term should be understood in its commonly accepted legal and technical sense. The Oxford Dictionary and Black's Law Dictionary, defines machinery includes equipment used in the production of goods or services, distinguishing it from consumer goods. Furthermore, the judgment in *Corporation of Calcutta v. Chairman, Cossipore and Chitpore Municipality* clarifies that machinery refers to mechanical contrivances, individually or in combination, that operate interdependently to produce a specific result. In view of the this, machinery may consist of individual parts or components that, when used together, perform a defined function in the production process. Accordingly, capital goods such as stainless steel press plates, which are essential in pressing and texturing laminates, are integral to the manufacturing process and fall within the definition of "machinery." Therefore, it can be safely concluded that the stainless steel press plates qualify as machinery and must be treated as capital goods for the purpose of availing benefits under the applicable customs and foreign trade policies.

5.3 Further, it is observed from its additional submission submitted details of manufacturing process of laminate goods and the use of goods imported i.e. 'stainless steel press plates double faces with chrome of different sizes' by the appellant in the manufacturing process. From the submission, it is evident that the Stainless Steel Press Plates play a crucial and integral role in the production line. The manufacturing steps clearly demonstrate that after paper impregnation, drying, cutting, and bonding, the sheets are subjected to high-pressure pressing where the press steel plates are used to separate individual laminate sheets and imprint textures or patterns on the surface. These press steel plates are not merely auxiliary items but are essential equipment required for the high-pressure pressing operation, which is a critical stage in laminate sheet



production. Without these plates, the pressing process cannot be carried out efficiently or at the required scale, nor can the laminates achieve the desired properties such as strength, surface texture, and durability. In view of this, it can be concluded that the Stainless Steel Press Plates used in the manufacturing of laminate sheets qualify as machinery or equipment within the meaning of "Capital Goods," as defined under Notification No. 104/2009-Customs and Chapter 9 of the Foreign Trade Policy, 2009-2014. Their use is directly linked to the manufacture or production of goods, thereby justifying their classification as capital goods for the purpose of customs exemption benefits.

5.4 Further, it is observed from the additional submissions, it is evident that *Press Plates* are not accessories but constitute an indispensable and critical machinery of the laminate manufacturing process. The functions performed by Press Plates — namely, pressing of multiple laminate sheets in one operation, preventing sticking, and imparting the requisite texture/design — are integral to the production of decorative laminates, without which the final product is rendered unmarketable.

It is further observed that the Press Plate machinery operates independently of other plant and machinery and that the utility of the associated equipment is entirely dependent upon the use of Press Plates. Accordingly, it is held that Press Plates form an essential machinery of the manufacturing process and merit classification and treatment as capital goods under the relevant provisions of law.

5.5 It is observed from the Chartered Engineer's Certificate produced by the appellants in its additional submission. The said certificate, issued after detailed inspection and functional assessment, indicates that the imported goods are designed for and capable of being used as *capital goods* in the manufacturing process. The evidentiary value of a Chartered Engineer's Certificate cannot be disregarded, as it is issued by a qualified technical expert after due examination of the machinery. In the present case, the certificate corroborates the Appellant's claim that the imported goods are indispensable to the manufacturing activity and are rightly classifiable as capital goods. The Chartered Engineer's Certificate lends substantial support to the Appellant's claim regarding the classification of the subject goods as capital goods. The same, when read in conjunction with the overall facts of the case and the governing provisions of the Foreign Trade Policy and Customs Notifications, justifies consideration of the goods as capital goods for the purpose of the present dispute.

5.6 It is also observed from the submissions of the Appellant along with the

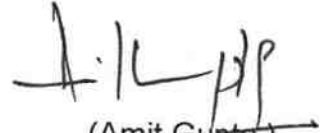


relevant provisions of the Foreign Trade Policy (FTP) and the Policy Circular that Chapter 9 of the FTP lays down definitions of various terms with the express objective of ensuring uniformity and consistency in interpretation. The definition of "Capital Goods" provided therein applies across the FTP framework unless a specific context requires otherwise. The Annexure to Policy Circular No. 39 (RE-2000)/1997-2002 dated 14.02.2001, issued under the EPCG Scheme, explicitly enumerates *Press Plates* as "Capital Goods" eligible for import for the manufacture and export of decorative/industrial laminates. This inclusion clarifies the policy intent and removes any ambiguity regarding the status of press plates. Since both the EPCG Scheme and SHIS Scheme are governed under the same FTP, the definition of "Capital Goods" must necessarily remain consistent for both. Accordingly, the reliance placed by the Appellant on the aforesaid circular is both proper and legally tenable. Further, contention observed in the previous orders passed by the departments that the said circular cannot be relied upon is not correct and justifiable and contrary to the scheme and structure of the FTP. The imported stainless steel press plates are, therefore, to be treated as *capital goods* within the meaning of the FTP, and the benefit claimed under the scheme cannot be denied on this ground.

5.7 It is further observed from the submissions of the Appellant reliance has been placed on three judgements. The decisions of the Hon'ble Tribunal in *Reliance Communications Infrastructure Ltd. v. CC, Bangalore* [2009 (240) E.L.T. 461 (Tri. - Bang.)], *CC, Chennai v. JSW Steel Ltd.* [2016 (340) E.L.T. 262 (Tri. - Chennai)], and *Sree Rayalaseema Hi-Strength Hypo Ltd. v. CC (Export), Chennai* [2016 (333) E.L.T. 360 (Tri. - Chennai)] consistently affirm the principle that the definition of "Capital Goods" under the Foreign Trade Policy (FTP) is uniform across all schemes, including the EPCG and SHIS Schemes. The Hon'ble Tribunal has categorically held that once the FTP and the licensing authorities recognize an item as capital goods, the Customs authorities cannot take a divergent view or contend that such goods merely constitute a part of capital goods. The binding nature of these decisions makes it clear that press plates, having been recognized as capital goods under the FTP framework, must be extended the same treatment under both EPCG and SHIS Schemes. In view of the settled legal position and consistent judicial pronouncements, Department's contention in the present matter is contrary and not proper. Accordingly, the imported stainless steel press plates are to be treated as capital goods under the FTP, and the benefit of the scheme cannot be denied.

6. In view of the foregoing discussion and findings, it is conclusively established that the stainless steel press plates imported by the Appellant are integral machinery in the manufacture of laminate sheets and squarely fall within the definition of

"Capital Goods" under Chapter 9 of the FTP as well as Notification No. 104/2009-Cus. The policy circulars, Chartered Engineer's Certificate, use of the goods in manufacturing process, and judicial precedents relied upon fully support this position. Accordingly, the denial of benefit by the lower authority is not sustainable. Therefore, the impugned order No.: 73/ADC-ML/ICD-KHOD/O&A/2017 dated 16.02.2017 is set aside and the appeal is allowed with consequential reliefs, if any, in accordance with law.


(Amit Gupta)

Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-404/CUS/AHD/2023-24

Date: 12.09.2025

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