



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- 20250971MN000000F90F

क	फाइलसंख्या FILE NO.	S/49-140/CUS/AHD/2024-25
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-CUSTM-000-APP-218-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	11.09.2025
	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN- ORIGINAL NO.	Order – In – Original No. 12/DC/CHH/REFUND/2024-25, dated 12.06.2024
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	11.09.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Spectrum Dyes & Chemicals Private Limited, Block No. 481/A/1 – 483 – 484 – 503A – 504 and 505A, N. H. No. 48, Village – Palsana, Surat, Gujarat – 394315



- 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.
- 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)	बैगों 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 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, 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; 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	
(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. Spectrum Dyes & Chemicals Private Limited, Block No. 481/A/1 – 483 – 484 – 502 - 503A – 504 and 505A, N. H. No. 48, Village – Palsana, Surat, Gujarat – 394315 (hereinafter referred to as 'the Appellant') has filed the present appeal challenging Order-in-Original No. 12/DC/CHH/REFUND/2024-25 dated 12.06.2024 (hereinafter referred to as 'the impugned order'), passed by the Deputy Commissioner of Customs, Customs House, Hazira (hereinafter referred to as 'the adjudicating authority'), whereby the refund claim of Rs. 6,45,000/- was rejected under Section 27 of the Customs Act, 1962.

2. Facts of the case, in brief, are that the Appellant had filed refund of late filing fees of 22 Bills of Entry. The details of Bills of Entry are as under:

TABLE - I

Sr. No.	Bill of Entry	Date
1.	7755045	26.05.2020
2.	7762749	27.05.2020
3.	7762417	27.05.2020
4.	7762420	27.05.2020
5.	7762513	27.05.2020
6.	7766779	28.05.2020
7.	7766785	28.05.2020
8.	7770345	28.05.2020
9.	7766784	28.05.2020
10.	7770339	28.05.2020
11.	7770072	28.05.2020
12.	7770589	28.05.2020
13.	7770557	28.05.2020
14.	7770644	28.05.2020
15.	7770524	28.05.2020
16.	7769893	28.05.2020
17.	7769883	28.05.2020
18.	7769992	28.05.2020
19.	7770398	28.05.2020
20.	7770120	28.05.2020
21.	7773958	29.05.2020
22.	7773957	29.05.2020



2.1 The refund claim was rejected vide Order-in-Original No. 24/DC/CHH/REFUND/2022-23 dated 04.08.2022, issued by the Deputy Commissioner of Customs, Hazira Port, Surat, on the ground that the Customs Act, 1962 contains no provision, rule, or section permitting refund of late fee charges paid. Being aggrieved with the said OIO, the appellant filed appeal before the Commissioner (Appeals), Customs, Ahmedabad. The Commissioner (Appeals) vide his OIA No. AHD-CUSTM-000-APP-446-23-24 dated 20.02.2024 allowed the appeal of the appellant by way of remand to the

adjudicating authority for passing fresh adjudication order after examining the available facts, documents, submissions made by the Appellant in the present appeal and issue speaking order following principles of natural justice and legal provisions.

2.2 In the remand proceedings, the adjudicating authority, vide Order-in-Original No. 12/DC/CHH/REFUND/2024-25 dated 12.06.2024, rejected the refund claim of the Appellant on the ground that the three emails relied upon by the Appellant—dated 28.05.2020 at 11:42 AM and 4:38 PM (both addressed to the Principal Commissioner, Customs, Ahmedabad), and 30.05.2020 (addressed to the Deputy Commissioner, Customs, Hazira Port)—did not contain any request for waiver of late fee charges in respect of the 22 Bills of Entry, as claimed.

The adjudicating authority further observed that the Appellant had submitted a copy of their letter dated 02.06.2020 to the Deputy Commissioner, Custom House, Hazira Port, Surat, seeking waiver of late fees for the said 22 Bills of Entry. Since the Bills of Entry had already been finalized between 26.05.2020 and 29.05.2020, the Appellant had the option to forward their waiver request in time through email but failed to do so. Moreover, the Appellant could not provide any material evidence to justify the delay in making the waiver request.

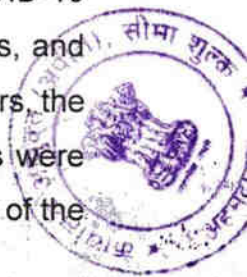
The adjudicating authority also rejected the three case laws cited by the Appellant in support of their claim for refund of late fees. The authority further examined Public Notice No. 10/2020 dated 30.03.2020 and its addendum dated 04.05.2020, but observed that the Appellant had not sought reassessment of the 22 Bills of Entry for waiver of late fees, despite having the option to do so through email. It was further noted that the Customs Act, 1962 contains no provision, rule, or section permitting refund of late fee charges already paid. In view of these findings, the adjudicating authority rejected the refund claim of the Appellant.

Being aggrieved with the impugned order passed by the Adjudicating Authority, the Appellant have filed the present appeal. The Appellant, *inter-alia*, have raised various contentions and filed detailed submissions as given below in support their claims:

- the Appellant respectfully submits that the delay in filing the Bills of Entry was solely on account of unforeseen and extraordinary circumstances arising from the COVID-19 pandemic and the consequent nationwide lockdown. The lockdown imposed severe restrictions on the movement of goods and personnel, as well as on access to essential services, including customs clearance facilities. These factors, which were completely beyond the control of

the Appellant, directly led to the late filing of the Bills of Entry.

- Public Notice No. 10/2020 dated 30.03.2020, read with its addendum dated 04.05.2020, clearly provides that for consignments arriving at the port between 21.03.2020 and 17.05.2020, no late fees shall be charged for delayed filing of Bills of Entry "for the time being and till further orders." Since no subsequent orders have been issued, the waiver continued to apply. Accordingly, no late fee could be levied on our consignments which arrived on or before 17.05.2020.
- Further, Mumbai Customs (NS-I), vide Public Notice No. 71/2020 dated 27.05.2020, expressly granted waiver of late fees for Bills of Entry with entry inward dates up to 31.05.2020, provided they were filed by 08.06.2020. The Customs Act being a central law, such relaxation cannot be denied to ports under Ahmedabad Zone. Since all their Bills of Entry were filed before 08.06.2020, no late fee was payable.
- The appellant submitted vide emails dated 28.05.2020 and 30.05.2020 clearly contain their request for waiver of late fees during the national lockdown period till 31.05.2020, both in the subject line and in the content. They also specifically referred to the waiver benefit extended by JNPT, Nhava Sheva till 31.05.2020. Due to the COVID-19 restrictions and the sensitive nature of their chemical consignments, they paid the late fees as directed by the Assessing Officer for 22 Bills of Entry (26.05.2020 to 29.05.2020) while simultaneously approaching higher authorities through the said emails for waiver of the charges. However, no response has been received to their requests till date.
- The appellant submitted that the delay in submitting the waiver request was due to multiple factors, including the unforeseen circumstances of the COVID-19 pandemic, the incomplete Public Notice issued by Ahmedabad Customs, and the clearer guidance provided by Mumbai Customs. In view of these factors, the delay was beyond their control. It is further submitted that the late fees were paid in good faith and with bona fide intention to duly comply with the law of the land.
- The appellant submitted following case laws in support of their refund claim of late fee paid:
 - (a) M/s Jindal Stainless Limited Vs. The Commissioner of Customs, Vishakhapatnam-Cus
 - (b) M/s Blueleaf Trading Company Vs. The Commissioner of GST & Central Excise, Tiruchirapalli
 - (c) M/s Ecom Gill coffee Trading Pvt. Ltd. Vs. Commissioner of Customs, Tuticorin.



4. Personal hearing in the matter was held on 07.08.2025. Shri Balbir Singh Pilania, DGM, Shri Gaurav R. Bharucha, AGM Taxation and Shri Ajit B Parmar, Dy Manager, attended personal hearing through virtual mode. They reiterated the submissions made at the time of filing of appeal.

5 I have carefully examined the appeal memorandum, the case records, the submissions made by the appellant during the course of the hearing, as well as the documents and evidence available on record. The issue to be decided in the present appeal is whether, in the facts and circumstances of the case, the adjudicating authority's rejection of the refund of the amount paid as late fee charges for the delayed filing of 22 Bills of Entry, as mentioned in Table – I above, is legal and proper.

5.1 It is observed that the appellant filed refund of late filing fees paid in respect of 22 Bill of Entry as mentioned in Table-I. This Refund claim was rejected by the Dy. Commissioner of Customs, Customs House, Hazira Port vide OIO No. 24/DC/CHH/REFUND/2022-23 dated 04.08.2022. The appellant filed appeal before the Commissioner (Appeals), Customs, Ahmedabad against this OIO dt. 04.08.2022 who vide OIA No. AHD-CUSTOM-000-APP-446-23-24 dated 20.02.2024 allowed the appeal of the appellant by way of remand to the adjudicating authority for passing fresh adjudication order after examining the available facts, documents, submissions made by the Appellant in the present appeal and issue speaking order following principles of natural justice and legal provisions.

5.2 In pursuance of above direction in remand proceedings, the adjudicating authority rejected the appellant's refund claim vide Order-in-Original No. 12/DC/CHH/REFUND/2024-25 dated 12.06.2024. The adjudicating authority, while rejecting refund claim, held that the three emails viz. dated 28.05.2020 at 11:40 AM and 4:38 PM (both addressed to the Principal Commissioner, Customs, Ahmedabad), and 30.05.2020 (addressed to the Deputy Commissioner, Customs, Hazira Port) relied upon by the appellant did not have a request of waiver of late fee charges for the 22 Bills of Entry. The adjudicating authority further noted that the appellant's letter dated 02.06.2020 seeking waiver of late fees was submitted after the 22 Bills of Entry were finalized between 26.05.2020 and 29.05.2020. The appellant had the opportunity to request the waiver earlier via email but failed to do so and provided no evidence to explain the delay. The adjudicating authority rejected the three case laws cited by the appellant in support of the refund claim. After examining Public Notice No. 10/2020 dated 30.03.2020 and its addendum dated 04.05.2020, the authority observed that the appellant did not seek



reassessment of the 22 Bills of Entry for waiver of late fees, despite having the option to do so via email. It was also noted that the Customs Act, 1962 contains no provision allowing a refund of already paid late fee charges. Based on these findings, the refund claim was rejected.

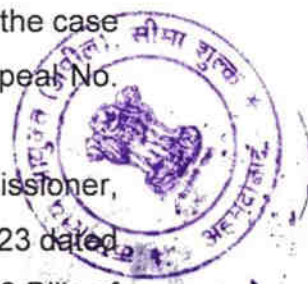
5.3 It is observed in the previous appeal proceedings before the Commissioner (Appeals), Customs Ahmedabad, vide OIA No.: AHD-CUSTM-000-APP-446-23-24 dated 20.02.2024, the appellate authority had thoroughly considered all the facts and figures of the case and concluded that there is no bar to granting the waiver of late fees in question, giving due consideration to the gravity of the circumstances in the present case, which can also be refunded to the Appellant in light of the case laws cited by the appellant.

It is observed that the appellate authority quoted legal provisions of Section 46 (3) of the Customs Act, 1962 and Regulation 4 of the Bill of Entry (Electronic Integrated Declaration and Paperless Proceeding) Regulations, 2018 and concluded that it become clear that while the amount of late presentation charges has been prescribed for default, however, Regulation 4 (3) mandates that, before imposing such charges, the proper officer should be satisfied that there was no sufficient reason for delay in filing Bill of Entry.

It is observed that the appellate authority, with respect to the Public Notice No. 10/2020 dated 30.03.2020 & its addendum dated 04.05.2020, positively opined and confirmed that the waiver was provided for a certain period in these Public Notices, still on the ground of exigency and sufficient case, waiver can be extended in terms of the proviso to the Regulation 4(3), depending upon the evaluation of situation by verifying the facts. In support of this, he quoted the decision of Hon'ble CESTAT, Chennai in the case of M/s. Ecom Gill Coffee Trading Pvt. Ltd. – 2019 (10) TMI.72 – (Customs Appeal No. 42103 of 2018) which covers this aspect.

It is observed that the first adjudicating authority i.e. Deputy Commissioner, Adani Hazira Port, Hazira, Surat who vide OIO No.: 24/DC/CHH/REFUND/2022-23 dated 04.08.2022 rejected the refund of the late filing fees in respect of the aforesaid 22 Bills of Entry on the ground that there are no provisions, rules & section in the Customs Act, 1962, which allows refund of late fee charged paid. In this regard, the appellate authority, quoted and confirmed that this issue in the present appeal is covered by the decision of Hon'ble CESTAT, Hyderabad in the case of M/s. Jindal Stainless Limited (Appeal No. 30507 of 2022).

The appellate authority further observed and confirmed that there is no dispute that the Appellant had paid the late filing fees of the aforesaid 22 Bills of Entry and filed the refund claim. However, despite the Appellant's letters dated 28.05.2020 and 02.06.2020 to the Principal Commissioner of Customs, Ahmedabad and the Deputy Commissioner of Customs, Hazira requesting for waiver of late filing fees and their



request for waiver of late filing fees was not considered by any of the competent authority.

The appellate authority further confirmed that in view of the legal provisions under Section 46 (3) of the Customs Act, 1962 and the judicial pronouncement above, he is of the considered view that there is no bar in giving waiver of late fees in question, giving due consideration to the gravity of the circumstances in the present case, which can also be refunded to the Appellant in light of the case laws cited above.

5.4 The appellate authority by confirming above legal facts and figures in positive manner, observed that request of the appellant made vide letters dt. 28.05.2020 and 02.06.2020 addressed to the Principal Commissioner of Customs, Ahmedabad and the Deputy Commissioner of Customs, Hazira, for waiver of late filing fees was not considered by any of the competent authority. He further observed that while passing the OIO No.: 24/DC/CHH/REFUND/2022-23 dated 04.08.2022, the adjudicating authority also has not taken into consideration or recorded his findings on the said request letters for waiver of late filings fees. By observing this, the appellate authority allowed the appeal by way of remand to the adjudicating authority for passing fresh adjudication order in the matter.

6. In view of the foregoing legal facts and circumstances, I find that the previous appellate authority, through his reasoned order OIA No. AHD-CUSTOM-000-APP-446-23-24 dated 20.02.2024, has already examined in detail the legal provisions under Section 46(3) of the Customs Act, 1962 as well as the relevant judicial pronouncements. He concluded that there is no restriction on granting waiver of late fees in the present case, particularly considering the gravity of the circumstances involved. Accordingly, the late fees paid can also be refunded to the Appellant in light of the case laws cited.



6.1 Now, I proceed to examine the two letters dt. 28.05.2020 and 02.06.2020 addressed to the Principal Commissioner of Customs, Ahmedabad and the Deputy Commissioner of Customs, Hazira, for waiver of late filing fees filed by the appellant. In the present matter, the appellant had written total three letters viz. 28.05.2020 addressed to the Principal Commissioner of Customs, Ahmedabad, the letters dt. 30.05.2020 and 02.06.2020 to the Deputy Commissioner of Customs, Hazira for waiver of late filing fees for late filing of Bills of entry during national Lock Down period.

6.2 The appellant vide above three letters requested to the appropriate authority for waiver of Late Fees Charges for late filing of Bills of Entry during the National lockdown period till 31.05.2020. it was submitted that immediate relief measures were taken by the Customs authority during the lockdown period, especially the waiver of late fees for delayed filing of Bills of Entry vide Public Notice No. 10/2020 dated 04.05.2020 and its addendums dt. 04.05.2020. This waiver was restricted only for consignments arriving

between 21.03.2020 and 17.05.2020 (till the end of the 3rd lockdown phase). The Ministry of Home Affairs extended the national lockdown further till 31.05.2020 (4th phase). Unfortunately, the benefit of waiver was not extended for this period, despite industries facing severe disruptions in manpower and material movement, due to which they could not file their Bills of Entry on time. In these difficult times, the demand for late fees imposes an additional financial burden on already struggling industries. Further, the appellant submitted that JNPT has extended similar relief, and they request the same be applied uniformly across India. They requested to the appropriate authority to extend the waiver of late fees for filing of Bills of Entry up to 31.05.2020 (or till the end of lockdown, whichever is earlier).

6.3 The appellant, in his appeal memorandum dated 06.08.2024, further submitted that no response or communication was received from the appropriate authority with respect to the three letters sent earlier. Given the sensitive nature of the chemicals and the increasing demurrage charges payable to the shipping company, the appellant proceeded to make the payment of late fees amounting to Rs. 6,45,000/- as informed by the assessing office for the 22 Bills of Entry filed during the period from 26.05.2020 to 29.05.2020. The records of correspondence establish that the appellant had requested the appropriate authority for a waiver of the late fees for the delayed filing of the Bills of Entry. It is also on record that no reply or response was provided by the authority in this regard.

7. Having carefully considered the facts and circumstances of the case, the submissions made by the appellant, the records on file, and the decisions rendered by the previous appellate authority vide OIA No. AHD-CUSTOM-000-APP-446-23-24 dated 20.02.2024, it is established that the appellant, during the national lockdown period, faced unprecedented challenges in manpower availability and logistics, which hindered timely filing of the Bills of Entry. Immediate relief measures such as waiver of late fees were announced vide Public Notice No. 10/2020 dated 30.03.2020 and its addendum dated 04.05.2020 for consignments arriving between 21.03.2020 and 17.05.2020. However, no such waiver was extended for consignments arriving up to 31.05.2020, despite the continuation of lockdown and operational disruptions. The appellant made repeated representations through three letters dated 28.05.2020 addressed to the Principal Commissioner of Customs, Ahmedabad, and dated 30.05.2020 and 02.06.2020 addressed to the Deputy Commissioner of Customs, Hazira, requesting waiver of late fees for Bills of Entry filed between 26.05.2020 and 29.05.2020. These representations went unanswered by the competent authorities. In the absence of any response and



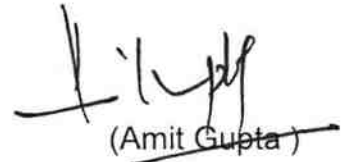
facing mounting demurrage charges, the appellant paid late fees of Rs. 6,45,000/- for the said 22 Bills of Entry during the lockdown period.

7.1 The previous appellate authority also, after considering Section 46(3) of the Customs Act, 1962, Regulation 4(3) of the Bill of Entry (Electronic Integrated Declaration and Paperless Proceedings) Regulations, 2018, and the judgments of Hon'ble CESTAT in the cases of **M/s. Ecom Gill Coffee Trading Pvt. Ltd. – 2019 (10) TMI.72 – Customs Appeal No. 42103 of 2018** and **M/s. Jindal Stainless Limited (Appeal No. 30507 of 2022)**, concluded that imposing late fees without sufficient reason is contrary to the regulatory framework and that waiver could be granted depending on the evaluation of facts. It is further noted that the adjudicating authority in OIO No. 24/DC/CHH/REFUND/2022-23 dated 04.08.2022 rejected the refund claim without taking into account the appellant's representations properly.

7.2 Based on the submissions, applicable legal provisions, relevant case laws, and the absence of any response from the appropriate authorities, it is held that the appellant's request for waiver of late filing fees is justified considering the gravity of circumstances and disruption caused during the national lockdown; there appears no bar under the Customs Act or applicable regulations to grant such waiver; The late fees amounting to Rs. 6,45,000/- paid by the appellant can be refunded in light of the circumstances and judicial pronouncements.

8. In view of the foregoing factual and legal position, the appellant's appeal is allowed. The impugned Order-in-Original dated 12.06.2024 is set aside. The adjudicating authority is directed to process and grant the refund of late fees amounting to Rs. 6,45,000/- paid by the appellant in respect of the 22 Bills of Entry filed between 26.05.2020 and 29.05.2020, after verifying the records, ensuring compliance with procedural requirements, and issuing orders consistent with this decision and the applicable legal provisions.




(Amit Gupta)

Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-140/CUS/AHD/2024-25

Date: 11.09.2025

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By Speed Post.

To,

सत्यापित/ATTESTED

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

M/s. Spectrum Dyes & Chemicals Private Limited,
Block No. 481/A/1 – 483 – 484 – 503A – 504 and 505A,
N. H. No. 48, Village – Palsana,
Surat,
Gujarat – 394315



Copy to:

1. ✓ The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Principal Commissioner of Customs, Custom House, Ahmedabad.
3. The Deputy Commissioner, Customs, Custom House, Hazira Port, Surat.
4. Guard File.