सत्यमेव जयते

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

DIN – 20260271MN0000999CE1

क	फ़ाइल संख्या FILE NO.	S/49-390 to 394/CUS/AHD/Jan/25-26 (5) S/49-408 to 459/CUS/AHD/Jan/25-26 (52) (Total 57 Appeals) S/49-476 to 539/CUS/AHD/Feb/25-26 (64) (Total 64 Appeals)
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	AHD-CUSTM-000-APP-562 to 682-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	26.02.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Total 57 + 64 OIOs =121 OIOs. 113 to 116/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (4) 120/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26 (1) 128 to 136/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (9) 141 to 166/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (26) 169 to 183/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (15) 188 to 189/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (2) 137 to 140/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (4) 190 to 206/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (17) 208 to 223/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (16) 225 to 241/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (17) 247 to 256/ICD-TUMB/DC-MK/REF/Metalloys/25-26 (10) all passed by the Deputy Commissioner, Customs, ICD-Tumb, Valsad, Gujarat.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	26.02.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Metalloys Recycling Ltd., 12, Niraj Industrial Estate, Off Mahakali Caves Road, Andheri (East), Mumbai-400093, Maharashtra. harish@metalloysrecycling.com / info@metalloysrecycling.com

आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

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 है.
	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)	बैगेज़ के रूप में आयातित कोई माल.
(a)	any goods exported
(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 दस्तावेज़ों 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 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस,दण्ड,जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/-(रूपए दो सौ मात्र)या रु.1000/-(रूपए एक हज़ार मात्र), जैसा भी मामला हो, से सम्ब न्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु.200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.
4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं

	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :	
	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण**,** पश्चिमी क्षेत्रीय पीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	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 हज़ार रुपए.**	
(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 हज़ार रुपए**	
(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 हज़ार रुपए.**	
(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. Metalloys Recycling Ltd., 12, Niraj Industrial Estate, Off Mahakali Caves Road, Andheri (East), Mumbai-400093, Maharashtra, (hereinafter referred to as "the Appellant") have filed total 121 (57 + 64) appeals challenging total 121 (57 + 64) Order-In-Originals, details as per Table-I & II below, (herein after referred to as "the impugned orders") passed by the Deputy Commissioner, Customs, ICD-Tumb, Valsad, Gujarat (herein after referred to as "the adjudicating authority").

TABLE - I

Sr. No	Appeal No.	BOE/Order No. & Date	OIO Date	OIO receipt date	Appeal Filed dt.	Filed in time limit
1	S/49-390/CUS/AHD/JAN/2025-26	113/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	27.10.25	04.11.25	05.01.26	Yes
2	S/49-391/CUS/AHD/JAN/2025-26	114/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	27.10.25	04.11.25	05.01.26	Yes
3	S/49-393/CUS/AHD/JAN/2025-26	115/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	27.10.25	04.11.25	05.01.26	Yes
4	S/49-392/CUS/AHD/JAN/2025-26	116/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	27.10.25	04.11.25	05.01.26	Yes
5	S/49-408/CUS/AHD/JAN/2025-26	120/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	17.11.25	30.11.25	19.01.26	Yes
6	S/49-409/CUS/AHD/JAN/2025-26	128/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	26.11.25	6.12.25	19.01.26	Yes
7	S/49-410/CUS/AHD/JAN/2025-26	129/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	26.11.25	4.12.25	19.01.26	Yes
8	S/49-411/CUS/AHD/JAN/2025-26	130/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	26.11.25	4.12.25	19.01.26	Yes
9	S/49-394/CUS/AHD/JAN/2025-26	131/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	3.12.25	9.12.25	05.01.26	Yes
10	S/49-412/CUS/AHD/JAN/2025-26	132/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	3.12.25	4.12.25	19.01.26	Yes
11	S/49-413/CUS/AHD/JAN/2025-26	133/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	3.12.25	4.12.25	19.01.26	Yes
12	S/49-414/CUS/AHD/JAN/2025-26	134/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	3.12.25	4.12.25	19.01.26	Yes
13	S/49-415/CUS/AHD/JAN/2025-26	135/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	3.12.25	4.12.25	19.01.26	Yes
14	S/49-416/CUS/AHD/JAN/2025-26	136/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	3.12.25	13.12.25	19.01.26	Yes
15	S/49-417/CUS/AHD/JAN/2025-26	141/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	10.12.25	17.12.25	19.01.26	Yes
16	S/49-418/CUS/AHD/JAN/2025-26	142/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	10.12.25	17.12.25	19.01.26	Yes
17	S/49-419/CUS/AHD/JAN/2025-26	143/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	10.12.25	20.12.25	19.01.26	Yes
18	S/49-420/CUS/AHD/JAN/2025-26	144/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	10.12.25	20.12.25	19.01.26	Yes
19	S/49-421/CUS/AHD/JAN/2025-26	145/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	10.12.25	20.12.25	19.01.26	Yes
20	S/49-422/CUS/AHD/JAN/2025-26	146/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.12.25	22.12.25	19.01.26	Yes
21	S/49-423/CUS/AHD/JAN/2025-26	147/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.12.25	23.12.25	19.01.26	Yes

22	S/49-424/CUS/AHD/JAN/2025-26	148/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	16.12.25	24.12.25	19.01.26	Yes
23	S/49-425/CUS/AHD/JAN/2025-26	149/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	16.12.25	26.12.25	19.01.26	Yes
24	S/49-426/CUS/AHD/JAN/2025-26	150/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	16.12.25	26.12.25	19.01.26	Yes
25	S/49-427/CUS/AHD/JAN/2025-26	151/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	16.12.25	24.12.25	19.01.26	Yes
26	S/49-428/CUS/AHD/JAN/2025-26	152/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	16.12.25	26.12.25	19.01.26	Yes
27	S/49-429/CUS/AHD/JAN/2025-26	153/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	18.12.25	26.12.25	19.01.26	Yes
28	S/49-430/CUS/AHD/JAN/2025-26	154/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	18.12.25	26.12.25	19.01.26	Yes
29	S/49-431/CUS/AHD/JAN/2025-26	155/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	18.12.25	26.12.25	19.01.26	Yes
30	S/49-432/CUS/AHD/JAN/2025-26	156/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	18.12.25	28.12.25	19.01.26	Yes
31	S/49-433/CUS/AHD/JAN/2025-26	157/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	18.12.25	28.12.25	19.01.26	Yes
32	S/49-434/CUS/AHD/JAN/2025-26	158/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	18.12.25	28.12.25	19.01.26	Yes
33	S/49-435/CUS/AHD/JAN/2025-26	159/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	18.12.25	28.12.25	19.01.26	Yes
34	S/49-436/CUS/AHD/JAN/2025-26	160/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	18.12.25	28.12.25	19.01.26	Yes
35	S/49-437/CUS/AHD/JAN/2025-26	161/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.12.25	29.12.25	19.01.26	Yes
36	S/49-438/CUS/AHD/JAN/2025-26	162/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.12.25	29.12.25	19.01.26	Yes
37	S/49-439/CUS/AHD/JAN/2025-26	163/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.12.25	29.12.25	19.01.26	Yes
38	S/49-440/CUS/AHD/JAN/2025-26	164/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.12.25	29.12.25	19.01.26	Yes
39	S/49-441/CUS/AHD/JAN/2025-26	165/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.12.25	29.12.25	19.01.26	Yes
40	S/49-442/CUS/AHD/JAN/2025-26	166/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.12.25	29.12.25	19.01.26	Yes
41	S/49-443/CUS/AHD/JAN/2025-26	169/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	29.12.25	08.01.26	19.01.26	Yes
42	S/49-444/CUS/AHD/JAN/2025-26	170/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	29.12.25	08.01.26	19.01.26	Yes
43	S/49-445/CUS/AHD/JAN/2025-26	171/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	29.12.25	08.01.26	19.01.26	Yes
44	S/49-446/CUS/AHD/JAN/2025-26	172/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	29.12.25	08.01.26	19.01.26	Yes
45	S/49-447/CUS/AHD/JAN/2025-26	173/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	29.12.25	08.01.26	19.01.26	Yes
46	S/49-448/CUS/AHD/JAN/2025-26	174/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	30.12.25	09.01.26	19.01.26	Yes
47	S/49-449/CUS/AHD/JAN/2025-26	175/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	30.12.25	09.01.26	19.01.26	Yes
48	S/49-450/CUS/AHD/JAN/2025-26	176/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	30.12.25	09.01.26	19.01.26	Yes
49	S/49-451/CUS/AHD/JAN/2025-26	177/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	30.12.25	09.01.26	19.01.26	Yes
50	S/49-452/CUS/AHD/JAN/2025-26	178/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	30.12.25	09.01.26	19.01.26	Yes
51	S/49-453/CUS/AHD/JAN/2025-26	179/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	30.12.25	09.01.26	19.01.26	Yes
52	S/49-454/CUS/AHD/JAN/2025-26	180/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	30.12.25	09.01.26	19.01.26	Yes

53	S/49-455/CUS/AHD/JAN/2025-26	181/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	30.12.25	09.01.26	19.01.26	Yes
54	S/49-456/CUS/AHD/JAN/2025-26	182/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	30.12.25	09.01.26	19.01.26	Yes
55	S/49-457/CUS/AHD/JAN/2025-26	183/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	30.12.25	09.01.26	19.01.26	Yes
56	S/49-458/CUS/AHD/JAN/2025-26	188/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	06.01.26	12.01.26	19.01.26	Yes
57	S/49-459/CUS/AHD/JAN/2025-26	189/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	06.01.26	12.01.26	19.01.26	Yes

TABLE - II

Sr. No	Appeal No.	BOE/Order No. & Date	OIO Date	OIO receipt date	Appeal Filed dt.	Filed in time limit
1	S/49-476/CUS/AHD/FEB/2025-26	137/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	08.12.25	16.12.25	06.02.26	Yes
2	S/49-477/CUS/AHD/FEB/2025-26	138/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	08.12.25	16.12.25	06.02.26	Yes
3	S/49-478/CUS/AHD/FEB/2025-26	139/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	08.12.25	16.12.25	06.02.26	Yes
4	S/49-479/CUS/AHD/FEB/2025-26	140/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	08.12.25	16.12.25	06.02.26	Yes
5	S/49-480/CUS/AHD/FEB/2025-26	190/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	06.01.26	16.01.26	06.02.26	Yes
6	S/49-481/CUS/AHD/FEB/2025-26	191/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	06.01.26	16.01.26	06.02.26	Yes
7	S/49-482/CUS/AHD/FEB/2025-26	192/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	06.01.26	16.01.26	06.02.26	Yes
8	S/49-483/CUS/AHD/FEB/2025-26	193/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	06.01.26	16.01.26	06.02.26	Yes
9	S/49-484/CUS/AHD/FEB/2025-26	194/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	07.01.26	17.01.26	06.02.26	Yes
10	S/49-485/CUS/AHD/FEB/2025-26	195/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	07.01.26	07.01.26	06.02.26	Yes
11	S/49-486/CUS/AHD/FEB/2025-26	196/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	07.01.26	17.01.26	06.02.26	Yes
12	S/49-487/CUS/AHD/FEB/2025-26	197/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	07.01.26	17.01.26	06.02.26	Yes
13	S/49-488/CUS/AHD/FEB/2025-26	198/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	07.01.26	17.01.26	06.02.26	Yes
14	S/49-489/CUS/AHD/FEB/2025-26	199/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	07.01.26	17.01.26	06.02.26	Yes
15	S/49-490/CUS/AHD/FEB/2025-26	200/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	07.01.26	17.01.26	06.02.26	Yes
16	S/49-491/CUS/AHD/FEB/2025-26	201/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	07.01.26	17.01.26	06.02.26	Yes
17	S/49-492/CUS/AHD/FEB/2025-26	202/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	07.01.26	17.01.26	06.02.26	Yes
18	S/49-493/CUS/AHD/FEB/2025-26	203/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	07.01.26	17.01.26	06.02.26	Yes
19	S/49-494/CUS/AHD/FEB/2025-26	204/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.01.26	20.01.26	06.02.26	Yes
20	S/49-495/CUS/AHD/FEB/2025-26	205/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.01.26	20.01.26	06.02.26	Yes
21	S/49-496/CUS/AHD/FEB/2025-26	206/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.01.26	20.01.26	06.02.26	Yes

22	S/49-497/CUS/AHD/FEB/2025-26	208/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.01.26	20.01.26	06.02.26	Yes
23	S/49-498/CUS/AHD/FEB/2025-26	209/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.01.26	20.01.26	06.02.26	Yes
24	S/49-499/CUS/AHD/FEB/2025-26	210/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.01.26	20.01.26	06.02.26	Yes
25	S/49-500/CUS/AHD/FEB/2025-26	211/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.01.26	20.01.26	06.02.26	Yes
26	S/49-501/CUS/AHD/FEB/2025-26	212/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.01.26	20.01.26	06.02.26	Yes
27	S/49-502/CUS/AHD/FEB/2025-26	213/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	12.01.26	20.01.26	06.02.26	Yes
28	S/49-503/CUS/AHD/FEB/2025-26	214/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	13.01.26	20.01.26	06.02.26	Yes
29	S/49-504/CUS/AHD/FEB/2025-26	215/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	13.01.26	20.01.26	06.02.26	Yes
30	S/49-505/CUS/AHD/FEB/2025-26	216/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	13.01.26	20.01.26	06.02.26	Yes
31	S/49-506/CUS/AHD/FEB/2025-26	217/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	13.01.26	20.01.26	06.02.26	Yes
32	S/49-507/CUS/AHD/FEB/2025-26	218/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	13.01.26	20.01.26	06.02.26	Yes
33	S/49-508/CUS/AHD/FEB/2025-26	219/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	13.01.26	20.01.26	06.02.26	Yes
34	S/49-509/CUS/AHD/FEB/2025-26	220/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	13.01.26	20.01.26	06.02.26	Yes
35	S/49-510/CUS/AHD/FEB/2025-26	221/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	13.01.26	20.01.26	06.02.26	Yes
36	S/49-511/CUS/AHD/FEB/2025-26	222/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	13.01.26	20.01.26	06.02.26	Yes
37	S/49-512/CUS/AHD/FEB/2025-26	223/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	13.01.26	20.01.26	06.02.26	Yes
38	S/49-513/CUS/AHD/FEB/2025-26	225/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.01.26	24.01.26	06.02.26	Yes
39	S/49-514/CUS/AHD/FEB/2025-26	226/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.01.26	24.01.26	06.02.26	Yes
40	S/49-515/CUS/AHD/FEB/2025-26	227/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.01.26	24.01.26	06.02.26	Yes
41	S/49-516/CUS/AHD/FEB/2025-26	228/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.01.26	24.01.26	06.02.26	Yes
42	S/49-517/CUS/AHD/FEB/2025-26	229/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.01.26	24.01.26	06.02.26	Yes
43	S/49-518/CUS/AHD/FEB/2025-26	230/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.01.26	24.01.26	06.02.26	Yes
44	S/49-519/CUS/AHD/FEB/2025-26	231/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	19.01.26	24.01.26	06.02.26	Yes
45	S/49-520/CUS/AHD/FEB/2025-26	232/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	20.01.26	25.01.26	06.02.26	Yes
46	S/49-521/CUS/AHD/FEB/2025-26	233/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	20.01.26	25.01.26	06.02.26	Yes
47	S/49-522/CUS/AHD/FEB/2025-26	234/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	20.01.26	25.01.26	06.02.26	Yes
48	S/49-523/CUS/AHD/FEB/2025-26	235/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	20.01.26	20.01.26	06.02.26	Yes
49	S/49-524/CUS/AHD/FEB/2025-26	236/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	21.01.26	26.01.26	06.02.26	Yes
50	S/49-525/CUS/AHD/FEB/2025-26	237/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	21.01.26	26.01.26	06.02.26	Yes
51	S/49-526/CUS/AHD/FEB/2025-26	238/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	21.01.26	26.01.26	06.02.26	Yes
52	S/49-527/CUS/AHD/FEB/2025-26	239/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	21.01.26	26.01.26	06.02.26	Yes

53	S/49-528/CUS/AHD/FEB/2025-26	240/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	21.01.26	26.01.26	06.02.26	Yes
54	S/49-529/CUS/AHD/FEB/2025-26	241/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	21.01.26	26.01.26	06.02.26	Yes
55	S/49-530/CUS/AHD/FEB/2025-26	247/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	23.01.26	26.01.26	06.02.26	Yes
56	S/49-531/CUS/AHD/FEB/2025-26	248/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	23.01.26	26.01.26	06.02.26	Yes
57	S/49-532/CUS/AHD/FEB/2025-26	249/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	23.01.26	26.01.26	06.02.26	Yes
58	S/49-533/CUS/AHD/FEB/2025-26	250/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	23.01.26	26.01.26	06.02.26	Yes
59	S/49-534/CUS/AHD/FEB/2025-26	251/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	23.01.26	26.01.26	06.02.26	Yes
60	S/49-535/CUS/AHD/FEB/2025-26	252/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	23.01.26	26.01.26	06.02.26	Yes
61	S/49-536/CUS/AHD/FEB/2025-26	253/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	23.01.26	26.01.26	06.02.26	Yes
62	S/49-537/CUS/AHD/FEB/2025-26	254/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	23.01.26	26.01.26	06.02.26	Yes
63	S/49-538/CUS/AHD/FEB/2025-26	255/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	23.01.26	26.01.26	06.02.26	Yes
64	S/49-539/CUS/AHD/FEB/2025-26	256/ICD-TUMB/DC-MK/REF/METALLOYS/2025-26	23.01.26	26.01.26	06.02.26	Yes

2. As the issue involved is identical in all the 121 appeals, they are being taken up simultaneously for disposal. Facts of the case, in brief, as borne out from the impugned orders, are that the Appellant had imported various variety of Scrap (herein after referred to as "the impugned goods") and had filed Bills of Entry under self-assessment for clearance of goods for home consumption. However, all these Bills of Entry were re-assessed by the proper officer, who rejected the value declared by the appellant and enhanced the value of the goods, which resulted in excess payment of duty.

2.1 The appellant, in respect of the appeals mentioned at Sr. Nos. 01 to 04 and 09 of Table-I above (being five appeals in total), had initially preferred appeals before the Commissioner (Appeals), Customs, Ahmedabad. The Commissioner (Appeals), Customs, Ahmedabad, vide Order-in-Appeal Nos. AHD-CUSTM-000-APP-142-23-24, AHD-CUSTM-000-APP-143-23-24 and AHD-CUSTM-000-APP-144-23-24, all dated 14.08.2023, disposed of the said appeals by granting partial relief to the appellant. Being aggrieved by the said Orders-in-Appeal, the appellant preferred further appeals before the CESTAT, Ahmedabad Bench. The Hon'ble CESTAT, Ahmedabad Bench, vide Final Order Nos. 11639–11641 dated 25.07.2024, set aside the orders passed by the Commissioner (Appeals), Customs, Ahmedabad and allowed the appeals with consequential relief, in accordance with law.

2.2 Further, the appellant, in respect of the appeals mentioned at Sr.No.: 05 to 08 and 10 to 57, in total 52 appeals as per Table-I above, had initially preferred appeals before the Commissioner (Appeals), Customs, Ahmedabad. The Commissioner (Appeals), Customs, Ahmedabad, vide OIAs - AHD-CUSTM-000-APP-108-24-25 dt.

AHD-CUSTM-000-APP-562 to 682-25-26

21.06.2024, AHD-CUSTM-000-APP-111-24-25 dt. 21.06.2024, AHD-CUSTM-000-APP-116-24-25 dt. 25.06.2024, AHD-CUSTM-000-APP-152-23-24 dt. 16.08.2023, AHD-CUSTM-000-APP-154-23-24 dt. 18.08.2023, AHD-CUSTM-000-APP-183-23-24 dt. 27.07.2023 and AHD-CUSTM-000-APP-294-24-25 dt. 10.02.2025, setting aside the impugned order with consequential reliefs.

2.3 In pursuance of the aforesaid order passed by the Hon'ble CESTAT, Ahmedabad Bench and the Orders-in-Appeal passed by the Commissioner (Appeals), Customs, Ahmedabad, the appellant filed refund claims of excess duty paid along with claims for interest before the refund sanctioning authority. The Deputy Commissioner, Customs, ICD, Tumb, after examining and considering the relevant statutory provisions governing refund, sanctioned the refund of excess duty paid vide a total of 57 impugned orders, as detailed in Table–I above. However, in the said impugned orders, there is no mention regarding granting of the interest claimed by the appellant.

2.4 The appellant, in respect of the appeals mentioned at Sr. Nos. 01 to 64 of Table-II above (being 64 appeals in total), had previously preferred appeals before the Commissioner (Appeals), Customs, Ahmedabad. The Commissioner (Appeals), Customs, Ahmedabad, vide Order-in-Appeal No. AHD-CUSTM-000-APP-111-24-25 dated 21.06.2024 and Order-in-Appeal No. AHD-CUSTM-000-APP-294-24-25 dated 10.02.2025, set aside the previous respective Orders-in-Originals and granted consequential relief to the appellant.

2.5 The adjudicating authority, in pursuance of the directions contained in the aforesaid two Orders-in-Appeal passed by the Commissioner (Appeals), Customs, Ahmedabad, and after examining the relevant statutory provisions governing refund, sanctioned the refund of excess duty paid by the appellant vide 64 impugned orders, as detailed in Table–II above. However, it is observed that in the said impugned orders, there is no discussion or finding with regard to the grant of interest as claimed by the appellant.

3. Being aggrieved with the impugned orders passed by the Adjudicating Authority, the Appellant have filed the present total 121 appeals (total 57 appeals as per Table-I & total 64 appeals as per Table II above). The Appellant, have raised various contentions and filed detailed submissions as given below in support of their claims in their appeal memorandum :

I. DENIAL OF INTEREST CAUSES SEVERE PREJUDICE TO AN MSME AND RESULTS IN UNJUST FINANCIAL BURDEN DUE TO BANK FINANCE

1. The Appellant is a duly registered Micro, Small and Medium Enterprise (MSME) and carries on its business operations with limited working capital resources, substantially dependent for working capital on bank finance, cash credit limits and other borrowing facilities.

2. The excess customs duty in the present case was collected on account of arbitrary enhancement of value, and remained blocked with the Government for nearly four to five years. However, the Appellant ultimately succeeding before the Hon'ble CESTAT.

3. During the entire period of illegal retention of funds, the Appellant was compelled to borrow funds from banks at commercial rates of interest in order to sustain its business operations, meet import obligations, and honour export and domestic commitments.

4. Denial of statutory interest on delayed refund compels the Appellant to effectively finance the Government interest-free, while itself bearing heavy interest costs, which is manifestly arbitrary and inequitable.

5. Such action disproportionately affects MSMEs, frustrates ease of doing business, and violates Articles 14, 19(1)(g) and 300A of the Constitution of India. The impugned refund orders, having failed to consider this grave financial prejudice, are therefore unsustainable in law.

II. IMPUGNED REFUND ORDERS ARE CONTRARY TO SECTION 27A OF THE CUSTOMS ACT, 1962

1. Section 27A of the Customs Act, 1962 provides for payment of interest on delayed refunds and embodies the legislative intent that the Government must compensate an assessee for use of its money beyond the statutorily prescribed period

2. In the present case, refund has been sanctioned after an inordinate delay of several years, yet interest has been denied on a hyper-technical and mechanical interpretation of the provision.

3. Interest under Section 27A is automatic and mandatory once the refund is delayed beyond the prescribed period and is not dependent upon the discretion of the authority.

4. The impugned refund orders defeat the object of Section 27A and are therefore liable to be set aside.

III- DUTY PAID PURSUANT TO ENHANCEMENT IS DEEMED TO BE PAID UNDER PROTEST (CISCO SYSTEMS)

1. Not granting interest assumably due to the duty was not paid under protest is wholly untenable.

2. The Hon'ble CESTAT in Cisco Systems India Pvt. Ltd., affirmed by the Hon'ble Delhi High Court and the Hon'ble Supreme Court, has conclusively held that filing of appeal itself constitutes protest as contesting the enhancement in itself is a protest, as also observed by High Court and Supreme Cout

3. The Appellant consistently contested the enhancement from inception and ultimately succeeded before the Hon'ble CESTAT

4. Absence of a specific endorsement of under protest' on the ICEGATE portal cannot defeat substantive statutory and constitutional rights.

5. The impugned refund orders are contrary to binding precedent under Article 141 of the Constitution of India.

IV EXCESS DUTY COLLECTED WITHOUT AUTHORITY OF LAW - ILLEGAL LEVY AB INITIO (ARTICLE 265)

1. Upon the Hon'ble CESTAT setting aside the enhancement of assessable value in entirety, the legal consequence is that the excess duty collected from the Appellant stood collected without authority of law.

2. Article 265 of the Constitution mandates that no tax shall be levied or collected except by authority of law.

3. Retention of such illegally collected amount without interest is unconstitutional and impermissible.

V- ILLEGAL RETENTION OF MONEY VIOLATES ARTICLE 300A AND RESULTS IN UNJUST ENRICHMENT OF THE STATE

1. Money lawfully belonging to the Appellant constitutes property under Article 300A of the Constitution of India.

2. Continued retention of such money without payment of interest amounts to deprivation of property without authority of law

VI- BINDING JURISDICTIONAL JUDGMENT OF THE BOMBAY HIGH COURT (AJAY INDUSTRIAL CORPORATION)

1. The Hon'ble Bombay High Court in Ajay Industrial Corporation Ltd. has categorically held that retention of excess duty without authority of law is impermissible and that interest is compensatory and mandatory.

2. Being a judgment of the jurisdictional High Court, the same is binding on the Respondent authorities.

3. Denial of interest in the present case is therefore directly contrary to the said binding judgment.

VII- PERSUASIVE AUTHORITY OF THE ORISSA HIGH COURT (VEDANTA LTD.)

1. The Hon'ble Orissa High Court in Commissioner of Customs v. Vedanta Ltd. has held that statutory provisions relating to interest cannot be interpreted to legitimise arbitrary retention of money by the State.

2. The Hon'ble Court emphasised that substantial justice must prevail over technical interpretation and that interest is payable where the Department retains amounts for inordinate periods.

3. The ratio fully supports the Appellant's case for grant of interest.

VIII. IMPUGNED ORDERS ARE NON-SPEAKING AND VIOLATIVE OF PRINCIPLES OF NATURAL JUSTICE

1. The impugned refund orders do not deal with the detailed submissions and binding judicial precedents relied upon by the Appellant.

2. The orders not considering interest and are therefore non-speaking.

3. Such orders are violative of principles of natural justice and are liable to be set aside on this ground alone.

IX - Right to Amend, Alter, or Add Grounds of Appeal:

The appellants reserve the right to amend, alter, or add to the grounds of appeal as necessary and the appellant be granted PH before the order is passed in the matter

In the facts and circumstances of the case, the Appellant humbly prays to direct the Respondent to grant interest on the full excess duty amount from the date of deposit until the date of its refund. To direct the interest to be calculated at a compensatory rate of 18% per annum. To direct the Respondent to further grant interest on the delayed payment of interest from the date of the principal refund until the date the interest is paid. Grant any further and other reliefs as may be deemed fit in the facts and circumstances of the case.

4. Personal hearing in the matter was held on 12.02.2026 through virtual mode. Shri Harishankar Pandey, Representative of the appellant, appeared and attended the personal hearing on behalf of the Appellant. He reiterated the submissions already made at the time of filing of the appeal.

4.1 He also filed additional submissions as Post Hearing written submissions dated 18.02.2026, contents of the same are as under:

- *That the present appeals are confined exclusively to the grant of interest / compensatory relief on excess customs duty refunded pursuant to Order-in-Appeal No. AHD-CUSTM-000-APP-294-24-25 dated 10.02.2025, and Hon'ble CESTAT Final Order No. 11639-11641/2024 dated 25.07.2024. The principal refund stands sanctioned. The dispute concerns only the interest component.*
- *That all impugned Refund Orders record that the enhancement was set aside, accept that excess duty was paid, hold unjust enrichment not applicable, sanction refund under Section 27(2), remain completely silent on interest. There is no discussion of Section 27A consequential relief, compensatory entitlement or judicial precedents cited. Thus, the omission is systemic and not case-specific.*
- *That the Order-in-Appeal No. 294 and Hon'ble CESTAT Final Order set aside enhancement in its entirety and allowed appeals and granted consequential relief. Consequential relief cannot be restricted to the principal refund alone. Once levy*

fails Refund follows. Restitution follows. Compensation follows. Partial implementation amounts to incomplete compliance with binding appellate orders.

- *That the Refund Orders themselves acknowledge that Enhancement was unsustainable, declared value was accepted, excess duty arose due to wrongful loading. Therefore, the duty collected stood without the authority of law ; that the retention for 4–5 years without compensation violates article 265 (No tax without authority of law), Article 300A (Right to property).*
- *That the Supreme Court Law says that Interest Is Compensatory. In the matter of Sandvik Asia Ltd. v. CIT 2006 (196) E.L.T. 257 (S.C.), it was held that wrongful retention must be compensated., Interest is restitutionary and indemnifying. The Supreme Court observed that failure to compensate for prolonged deprivation seriously affects the rule of law. In the matter of Union of India v. Tata Chemicals Ltd. 2014 (306) E.L.T. 7 (S.C.) , it was held the State cannot unjustly enrich itself by retaining amounts without the authority of law. Interest is compensatory and flows from restitution principles. In the case of Riba Textiles – Direct Authority on Interest from Date of Deposit CESTAT Chandigarh – Riba Textiles. Interest from the date of deposit till realization.*
- *That the Punjab & Haryana High Court, Commissioner of Central Excise v. Riba Textiles Ltd. CEA No. 8 of 2022 dated 14.03.2022 , Riba Texttile – where the High Court upheld that Interest payable from the date of deposit, Sandvik Asia applicable, the department cannot avoid compensatory consequences. This directly supports the Appellant's claim for interest from the date of excess payment.*
- *That in the case of Sony Pictures Networks India Pvt. Ltd. v. Union of India : SONY PICTURES - KERALA HIGH COURT held that Interest payable after 3 months from the appellate order and Rate of 12% upheld following Supreme Court precedent. The CESTAT Principal Bench , in the matter of BBM Impex held that Interest under Section 129EE of Customs Act Payable from the date of deposit till refund and Rate @12% following Sandvik Asia order. This is directly under the Customs Act and squarely applicable. Further, the appellant submitted case laws of Reliance Industries Ltd. v. Union of India 2010 (256) E.L.T. 36 (Bom.), it says that Interest is compensation for wrongful retention. Case law of Rochem India Pvt. Ltd. v. Union of India 2015 (322) E.L.T. 577 (Bom.), it says Refund arising after appellate proceedings cannot deprive the assessee of interest. Case law of Ajay Industrial Corporation Ltd. v. Assistant Commissioner of Customs it confirms that Procedural practice cannot defeat substantive entitlement to interest. These are binding in the present jurisdiction. Further, two more case laws (i) R S Enterprise Versus Commissioner of Customs, New Delhi (ICD TKD) (2023)5 Centax 82 (Tri.-Delhi) and (ii) BBM Impex Pvt Ltd Versus Principal Commissioner of Customs, New Delhi in the Final Order No.: 50737/2022 in the Customs Appeal No.: 51662 of 2022-SM.*
- *That the Appellant is a registered MSME. It is submitted that during 2019–2025 Excess duty remained blocked. Bank working capital interest was paid. Liquidity was impaired. This denial of interest results in State is enjoying interest-free funds and MSME bearing financial burden resulted into Economic imbalance. Grant of interest restores neutrality.*
- *That without prejudice even under Section 27A, interest is payable after statutory delay. However, the present claim is not merely statutory delay but compensatory restitution for prolonged unlawful retention. The appellant prayer direct grant of compensatory interest from the respective dates of payment of excess duty till the*

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date of refund; Hold that such grant would give full and effective implementation to Order-in-Appeal No. 294 dated 10.02.2025 and Hon'ble CESTAT Final Order dated 25.07.2024; Pass such further order as deemed fit in the interest of justice.

5. Before going into the merits of the case, I find that as per appeal memorandum, all 121 appeals (57 appeals as per Table-I and 64 appeals as per Table-II above) , have been filed within statutory time limit of 60 days prescribed under Section 128(1) of the Customs Act, 1962. Further, the present appeal being a refund matter, the requirement of pre-deposit under Section 129 of the Customs Act, 1962 does not arise. As the appeal has been filed within the stipulated time-limit and pre-deposit requirement has been fulfilled, it has been admitted and being taken up for disposal on merits.

6. I have carefully gone through the impugned orders, the appeal memorandums filed by the Appellant, the submissions made by the Appellant during the course of the hearing, additional submission as well as the documents and evidence available on record. It is observed that the Appellant has contended that the adjudicating authority has not granted any interest on the refund sanctioned. Accordingly, the issue to be decided in these present appeals is whether the impugned orders, as per Table-I and Table-II above, passed by the adjudicating authority, in so far as it does not sanction interest on the refunded amount, is legal and proper in the facts and circumstances of the case.

6.1 It is observed that the Appellant had imported various varieties of scrap and filed Bills of Entry under self-assessment for clearance of the goods for home consumption. However, the said Bills of Entry were re-assessed by the proper officer by rejecting the declared value and enhancing the value, which resulted in excess payment of duty. Aggrieved by the enhancement of the assessable value, the Appellant preferred appeals before the appellate authorities, namely the Hon'ble Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench, and the Commissioner (Appeals), Customs, Ahmedabad. The said appellate authorities, after due consideration, set aside the enhancement of value and decided the matter in favour of the Appellant.

6.2 Accordingly, in pursuance of the orders passed by the Hon'ble Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench, and the Commissioner (Appeals), Customs, Ahmedabad, the Appellant filed refund claims for the excess duty paid, along with claims for applicable interest, before the jurisdictional refund sanctioning authority. Upon examination of the relevant statutory provisions governing refunds, the Deputy Commissioner of Customs, ICD, Tumb, sanctioned the refund of the excess duty paid vide 121 impugned Orders-in-Original (57 OIOs as per Table I and 64 OIOs as per Table II above). However, the said impugned orders are completely silent with regard to the grant of interest as claimed by the Appellant. No findings or reasons have been recorded concerning the entitlement to interest. Aggrieved by the non-grant of interest, the Appellant has preferred the present appeals against all 121 impugned orders as per Table-I and II, specifically contesting the denial of statutory interest on the refunded amount.

6.3 It is observed from the Statement of facts submitted by the appellant in their appeal memorandum that the appellant submitted that pursuant to the finality of the Order-in-appeals and the CESTAT order, the appellant filed application for re-assessment and refund of excess duty paid, alongwith a claim for statutory interest under section 27A of the Customs act, 1962. The appellant submitted that the department sanctioned the refund of the principal amount without any mention of interest or consequential relief vide their impugned orders. The appellant further submitted that the impugned refund orders do not deal with the detailed submissions and binding judicial precedents relied upon by the Appellant. The orders not considering interest and are therefore non-speaking. Such orders are violative of principles of natural justice and are liable to be set aside on this ground alone. The appellant in its additional submission stated that the impugned orders do not contain any discussion on section 27A, consequential relief, compensatory entitlement and judicial precedents cited by them.

6.4 It is observed that the adjudicating authority, vide the impugned orders detailed in Table-I and Table-II above, has sanctioned the refund of excess duty paid. However, the said orders neither mention nor discuss the issue of grant of interest on the sanctioned refund amount. The Appellant has submitted in the appeal memorandum that no interest has been granted on the refunds sanctioned vide the impugned orders. On perusal of the impugned orders, it is evident that there is no discussion or finding with respect to the claim of interest on the refund amount. It is further observed from the appeal memorandum that the Appellant had specifically claimed interest on the refund under Section 27A of the Customs Act, 1962. The impugned orders reveal that the adjudicating authority has neither considered the Appellant's submissions regarding the claim of interest nor recorded any reasons for not granting the same. Thus, the impugned orders, to the extent they fail to deal with the claim of interest, are non-speaking orders. In view of the above, I find it appropriate to remand the matter to the adjudicating authority for the limited purpose of examining and deciding the Appellant's claim for interest in accordance with law, after duly considering the submissions made by the Appellant.

Accordingly, the matter is remanded back to the adjudicating authority for considering the request of interest made by the appellant and pass a speaking order by following the principles of natural justice in terms of sub-section (3) of Section 128A of the Customs Act, 1962. 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. The adjudicating authority, while passing the order in remand proceedings, shall also consider the submissions made in the present appeal and pass speaking order after following principles of natural justice.

7. Accordingly, the appeals of the appellant, detailed as per Table-I and Table-II, are allowed by way of remand.

(AMIT GUPTA)
Commissioner (Appeals)
Customs, Ahmedabad

Date: 26.02.2026

F.No: S/49-390 to 394/CUS/AHD/Jan/25-26 (5)
F.No.: S/49-408 to 459/CUS/AHD/Jan/25-26 (52)
F.No.: S/49-476 to 539/CUS/AHD/Feb/25-26 (64)

By Email (As per Section 153(1)(c) of the Customs Act, 1962.

Through Speed Post:

M/s. Metalloys Recycling Ltd.,
12, Niraj Industrial Estate, Off Mahakali
Caves Road, Andheri (East),
Mumbai-400093, Maharashtra.

info@metalloysrecycling.com harish@metalloysrecycling.com

Copy to:

1. The Chief Commissioner of Customs Gujarat, Custom House, Ahmedabad. (email: ccoahm-guj@nic.in)
2. The Principal Commissioner of Customs, Custom House, Ahmedabad. (email: cus-ahmd-guj@nic.in rra-customsahd@gov.in)
3. The Deputy Commissioner of Customs, ICD- TUMB, Dist.-Valsad-396150. (cusicd-tumb@gov.in)
4. Guard File.