

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 02

CUSTOMS Appeal No. 10374 of 2018-DB

[Arising out of Order-in-Original/Appeal No MUN-CUSTM-000-APP-267-17-18 dated 06.12.2017 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

Welspun Corp Ltd

Village Jolva & Vadalda Nr. Dahej,
Bharuch,
Gujarat-392130

...Appellant

VERSUS

C.C.-Mundra

Office Of The Principal Commissionerate Of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch,
Gujarat-370421

...Respondent

APPEARANCE:

Ms. Dimple Gohil, Advocate appeared for the Appellant
Shri Himanshu P Shrimali, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA
 HON'BLE MEMBER (TECHNICAL), C.L MAHAR**

FINAL ORDER NO. A/ 11893 /2023

DATE OF HEARING:05.09.2023
DATE OF DECISION: 05.09.2023

SOMESH ARORA

Learned Counsel, Ms. Dimple Gohil, appearing on behalf of the appellant states that the issue pertains to difference between physical weight and documented weight found while importing the goods. Physical weight was found to be in variation with the weight mentioned in the 4 documents to the extent of little more than 1 %. The learned Advocate seeks to place reliance in their own matter reported in 2019 (370) ELT 874 (Tri-Ahmd) in M/s. Welspun Corporation Ltd Vs. Commr of Customs- Mundra, where weight variation of 3.57% was condoned, and in recent matter reported in 2023(7) TMI 1069 (CESTAT-Ahmd), & Welspun Corporation Ltd Vs. C.C-Mundra, weight variation of 1.92 % was condoned. Learned Advocate therefore seeks condonation, in the instant case of weight variation which is slightly more than 1 %.

2. Learned AR reiterates the findings of the lower authority.
3. Considered. The issued is no longer *res integra* and is covered in two matters of the appellants itself, wherein the excess weight even higher in the present case was condoned. Following the judgments, we are inclined to condone the weight in this case also.
4. Accordingly, the appeal is allowed with consequential relief.

(Dictated & Pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(C.L MAHAR)
MEMBER (TECHNICAL)

PALAK