Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.3

Customs Appeal No.10768 of 2021
(Arising out of OIA-KDL-CUSTM-000-APP-001-21-22 dated 11/05/2021 passed by Commissioner of CUSTOMS-AHMEDABAD)

MARUTI SUZUKI INDIA LTD ....**Appellant**
Plot No 1 Phase 3a Imt Manesar Gurgaon
Gurugram, Haryana

VERSUS

C.C.-KANDLA ....**Respondent**
Custom House, Near Balaji Temple,
Kandla, Gujarat

APPEARANCE:
Shri. Manish Jain, Advocate for the Appellant
Shri. Himanshu P Shrimali, Superintendent (AR) for the Respondent

CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU
HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

Final Order No. 11649 /2024

DATE OF HEARING: 24.07.2024
DATE OF DECISION:24.07.2024

RAJU

This appeal has been filed by Maruti Suzuki India Ltd., against rejection of refund claim by them.

2. Learned Counsel for the appellant pointed out that they have filed Bill of Entry claiming benefit of Notification No. 152/2009-Cus dated 31.12.2009 However, the said notification was not appearing in the EDI system due to some internal error, and therefore, the benefit of said notification could not be allowed while assessing the Bill of Entry. The appellant therefore had to pay the Customs Duty. Thereafter, the appellant applied for amendment to the Bill of Entry under Section 149, which was subsequently allow and the Bill of Entry was re-assessed. He produced a screenshot of the EDI System containing the remark regarding re-assessment of the documents. He pointed out that the Original adjudicating authority did not have been benefit of this information and therefore concluded that there is no re-assessment done. Learned Counsel also pointed out that the another letter dated 18.12.2019 issued by Assistant Commissioner, Group-IV, addressed to the Deputy Commissioner Refund Customs House stating that the appellants are

entitled to the refund of duty and interest. He pointed out that the refund was rejected merely on the ground that the appellant have failed to produce the re-assess Bill of Entry.

2. Learned AR reiterated the findings of the lower authorities. He relied on the decision of Hon'ble Apex Count in the case of PRIYA BLUE INDUSTRIES LTD.-2004 (172) ELT 145 (S.C).

3. We have considered the rival submissions. We find that the Original Adjudicating Authorities in para 12.3 of the Order-in-Original has stated that the appellants have filed to produce the re-assessed Bill of Entry and therefore the refund was rejected. That is the primary ground for rejection of the refund claim. From the Screenshot of the EDI System produced by the learned Counsel it appears that the said Bill of Entry was re-assessed, after following the procedure under Section 149 of the Customs Act.

3.1 In this background, we set aside the impugned order and remand the matter back to the original adjudicating authority for fresh adjudication after considering all the facts and examining the order of reassessment, if any.

4. Appeal is allowed by way of remand.

(Dictated and pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi