

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

REGIONAL BENCH-COURT NO.3

Customs Appeal No. 11569 of 2015-DB

(Arising out of OIA-JMN-CUSTM-000-APP-067-15-16 dated 17/08/2015 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV))

Nitin Spinners Limited

19-17 Km Stone,
Chitor Road, Hamirgarh,
Bhilwara, Rajasthan

.....Appellant

VERSUS

Commissioner of Customs-Jamnagar(prev)

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar, Gujarat

.....Respondent

With

- (i) Customs Appeal No. 11833 of 2015 (Agarwal Coal Corporation Pvt Ltd)**
- (ii) Customs Appeal No. 12046 of 2015 (Hindustan Zinc Limited)**
- (iii) Customs Appeal No. 10349 of 2016 (Mosaic India P Ltd)**
- (iv) Customs Appeal No. 10355 of 2016 (C.C.-Jamnagar(prev) Vs. Mosaic India P Ltd)**
- (v) Customs Appeal No. 10396 of 2016 (C.C.-Jamnagar(prev) Vs. Hindustan Zinc Ltd)**
- (vi) Customs Appeal No. 11115 of 2016 (Essar Power Gujarat Ltd)**
- (vii) Customs Appeal No. 11410 of 2016 (A S R Multimetals Pvt Ltd)**
- (viii) Customs Appeal No. 11411 of 2016 (Gallantt Metal Ltd)**
- (ix) Customs Appeal No. 11444 of 2016 (D C M Shriram Consolidated Ltd)**
- (x) Customs Appeal No. 11561 of 2016 (Trinetra Cement Ltd)**
- (xi) Customs Appeal No. 12104 of 2016 (F C Agarwal Coal Pvt Ltd)**
- (xii) Customs Appeal No. 10112 of 2018 (ACC Limited)**
- (xiii) Customs Appeal No. 12024 of 2018 (The State Trading Corporation of India Ltd)**
- (xiv) Customs Appeal No. 12896 of 2018 (Electrotherm India Limited)**
- (xv) Customs Appeal No. 11784 of 2016 (Shree Cement Limited)**
- (xvi) Customs Appeal No. 11847 of 2016 (J K Lakshmi Cement Ltd)**

[(Arising out of OIA-JMN-CUSTM-000-APP-079-080-15-16 dated 18/09/2015 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-083-15-16 dated 23/09/2015 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIO-JMN-CUSTM-000-APP-123-15-16 dated 23/11/2015 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-122-125-15-16 dated 23/11/2015 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-127-128-15-16 dated 30/11/2015 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-239-15-16 dated 07/03/2016 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-009-16-17 dated 15/04/2016 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-007-010-16-17 dated 15/04/2016 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-038-16-17 dated 07/11/2016 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-41-42-17-18 dated 02/11/2017 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-04-18-19 dated 25/04/2018 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-020-18-19 dated 31/07/2018 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIO-28-ADDL-COMMISSIONER-2015` dated 08/10/2015 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV)),

(Arising out of OIA-JMN-CUSTM-000-APP-035-16-17 dated 29/06/2016 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV))]

APPEARANCE:

Shri Manish Jain, Shri Dhaval K Shah, Shri Hardik Modh, Mrs. Dimple Gohil, Shri S J Vyas, Shri P D Rachchh, Advocates and Shri Vipul Khandhar, Chartered Accountant for the Appellant- Assessee

Shri Sanjay Kumar, Superintendent (AR) appeared for the Respondent- Revenue

CORAM:

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

FINAL ORDER NO. 10469-10485/2025

DATE OF HEARING: 04.06.2025

DATE OF DECISION: 04.06.2025

SOMESH ARORA

1. The Advocates are present in the matter at Serial Nos.1-3 (Nitin Spinners Limited, Agarwal Coal Corporation Pvt Ltd, Hindustan Zinc Limited), Serial Nos.6-11 (Mosaic India P Ltd, Jamnagar(prev) vs. Mosaic India P Ltd, Jamnagar(prev) vs. Hindustan Zinc Ltd, Essar Power Gujarat Ltd, A S R Multimetals Pvt Ltd, Gallantt Metal Ltd), Serial Nos.13-17 (Trinetra Cement Ltd, F C Agarwal Coal Pvt Ltd, Acc Limited, The State Trading Corporation Of

India Ltd, Electrotherm India Limited) and Serial No.19 (Shree Cement Limited) as well as the Authorised Representative dealing with the matter at Serial No.12 (D C M Shriram Consolidated Ltd) and 20 (J K Lakshmi Cement Ltd) seek adjournment on the ground that the issue was kept pending and the bunch could not be disposed since the decision in Nayara Energy Limited and Shah Coal Pvt. Ltd Vs. C.C.- Jamnagar (Prev) reported in 2025 (4) TMI 834-Cestat Ahmedabad vide Final Order dated 08.04.2025 was not available and was pending due to difference of opinion.

2. It is stated position of both the sides that the same decision is now available in which the issue was remanded back to look in to various aspects regarding bills of entry, shifting of cargo and the resultant fact on the determination cost etc. Since the matter has been remanded, both sides agree with this decision and seek that these matters can also be remanded subject to the caveat that Advocates wanting to raise on any other issue should be allowed to do so. This court having noted the above stated decision is inclined to remand all these matters in view of the decision in Nayara Energy Limited and Shah Coal Pvt. Ltd Vs. C.C.- Jamnagar (Prev), which has certain directions which may be kept in mind by the adjudicating authority. We also make it clear that while deciding issues, which have been decided, ad-interim, by the case of Nayara Energy Limited and Shah Coal Pvt. Ltd Vs. C.C.- Jamnagar (Prev), any other issue unrelated to the issue in hand may be raised, if it is of legal nature. With above position, we remand the matters to adjudicating authority.

3. Appeals are allowed by way of remand.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)