

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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 10118 of 2022

(Arising out of AHM-CUSTOM-000-COM-012-21-22 dated 10.11.2021 passed by
Commissioner of Customs-Ahmedabad)

Commissioner of Customs-Ahmedabad

...Appellant

Office of Pr. Commr. of Customs, 1st Floor
Custom House, Opp. Old High Court, Navrangpura
Ahmedabad-Gujarat-380009

VERSUS

Sunshine Overseas

...Respondent

100% EOU, Plot No. 439 GIDC, Kabilpore
Navsari, Gujarat

WITH

- | | | | | |
|--------|----------------|-----|------------|----------------------|
| (i) | Customs Appeal | No. | 10577/2025 | (Customs Ahmedabad); |
| (ii) | Customs Appeal | No. | 10578/2025 | (Customs Ahmedabad) |
| (iii) | Customs Appeal | No. | 10579/2025 | (Customs Ahmedabad) |
| (iv) | Customs Appeal | No. | 10580/2025 | (Customs Ahmedabad) |
| (v) | Customs Appeal | No. | 10581/2025 | (Customs Ahmedabad) |
| (vi) | Customs Appeal | No. | 10582/2025 | (Customs Ahmedabad) |
| (vii) | Customs Appeal | No. | 10583/2025 | (Customs Ahmedabad) |
| (viii) | Customs Appeal | No. | 10584/2025 | (Customs Ahmedabad) |
| (ix) | Customs Appeal | No. | 10585/2025 | (Customs Ahmedabad) |
| (x) | Customs Appeal | No. | 10586/2025 | (Customs Ahmedabad) |
| (xi) | Customs Appeal | No. | 10587/2025 | (Customs Ahmedabad) |
| (xii) | Customs Appeal | No. | 10588/2025 | (Customs Ahmedabad) |
| (xiii) | Customs Appeal | No. | 10589/2025 | (Customs Ahmedabad) |
| (xiv) | Customs Appeal | No. | 10590/2025 | (Customs Ahmedabad) |

(Arising out of AHM-CUSTOM-000-COM-012-21-22 dated 10.11.2021 passed by
Commissioner of Customs-Ahmedabad)

APPEARANCE:

Shri Sanjay Kumar, Authorised Representative appeared for the Appellant
None appeared for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER(TECHNICAL)**

FINAL ORDER NO. 10521-10535 /2025

DATE OF HEARING: 01.07.2025

DATE OF DECISION: 01.07.2025

SOMESH ARORA:

We have heard the appeal on merits as none appeared for the respondent. It is the stated position by the Departmental Representative that the Commissioner who was adjudicating authority in the matter had allowed the appeal of the party by following the decision of Canon India Limited in Civil Appeal No. 1827/2018 dated 09.03.2021 which in review has now been set aside by the Hon'ble Supreme Court as reported in 2024 (390) ELT 545 (S.C.) in Commissioner of Customs vs Canon India Private Limited, in which it was held that DRI officers are proper officer. The relevant portion is as under:-

"Subject to the observations made in this judgment, the officers of Directorate of Revenue Intelligence, Commissionerates of Customs (Preventive), Directorate General of Central Excise Intelligence and Commissionerates of Central Excise and other similarly situated officers are proper officers for the purposes of Section 28 and are competent to issue show cause notice thereunder. Therefore, any challenge made to the maintainability of such show cause notices issued by this particular class of officers, on the ground of want of jurisdiction for not being the proper officer, which remain pending before various forums, shall now be dealt with in the following manner :"

2. In view of foregoing and following the decision of Canon India in the review matter as reported in 2024 (390) ELT 545 (S.C.) the appeal of department is liable to be accepted. Same is directed accordingly. Appeals of the department are allowed.

3. Appeals allowed.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**

Neha