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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 11017 of 2021

(Arising out of AHD-CUSTM-000-APP-923-21-22 dated 23.09.2021 passed by Commissioner of Customs (Appeals), Ahmedabad)

Arvind Electropumps **...Appellant**
100% EOU, Plot No. 62-63, Phase-I,
Modern Bakery Road, GIDC,
Ahmedabad-382 330

VERSUS

C.C. – Ahmedabad **...Respondent**
Custom House, Near All India Radio
Navrangpura-Ahmedabad, Gujarat

APPEARANCE:
Shri Manish Jain, Advocate appeared for the Appellant
Ms. Sunita Menon, Superintendent (AR) appeared for the Respondent

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

FINAL ORDER NO. 10873 /2025

DATE OF HEARING: 04.11.2025
DATE OF DECISION:04.11.2025

SOMESH ARORA

A duty of Rs. 14,75,832/- has been demanded from the appellants under Section 28(8) of the Customs Act, 1962 for the period of dispute which is 2014-15 to 2015-16. Show Cause Notice was issued for applying extended period in 2019. Learned Advocate stated that the issue is no more res-integra and is covered by the decision of Apex Court in the matter of CCE vs Suresh Synthetics reported in 2007 (216) ELT 662 (SC) in which Hon’ble Apex Court has held that for the goods manufactured in EOU, the applicable duty is Central Excise duty and not customs duty.

2. Learned AR is unable to produce any decision to the contrary and therefore, reiterates the findings.

3. Considered. In view of the stated position by the advocate for the appellant, the issue is already covered in case law cited (supra) of the Hon’ble Supreme Court. In view of the matter being covered appeal is allowable. Same is allowed with a consequential relief.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha