

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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 10580 of 2021

(Arising out of Order-in-Original No. AHM-CUSTM-000-COM-013-20-21 dated 21.01.2021 passed by Principal Commissioner of Customs - Ahmedabad)

Goodhope Clearing Forwarding Pvt Ltd.

...Appellant

2, Chruch Lane, 2md Floor, Suit No. 203,
Kolkata-West Bengal

VERSUS

C.C. – Ahmedabad

...Respondent

Custom House, Ahmedabad
Gujarat

APPEARANCE:

Shri Vikas Mehta, Consultant appeared for the Appellant

Smt. Sunita Menon, Superintendent (AR) appeared for the Respondent

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

FINAL ORDER NO. 11037 /2025

DATE OF HEARING: 11.11.2025

DATE OF DECISION: 11.11.2025

SOMESH ARORA

In the instant case, penalty on the CHA has been imposed despite their claim backed by documentary evidence of bill of entry for home consumption backed by check list which was fed into system indicating that despite exemption notification not having been claimed by CHA while filing the documents, Commissioner has made some reference to a dealing agency of the systems who gave a reply that some changes were made in the system on a particular lade which took effect all over India and once that is done this system will not permit benefit of Exemption Notification, unless the same is claimed. We find this is a general statement of which cognizance has been taken by the Commissioner in imposing penalty of Rs. 100000 under Section 112(a) and Rs. 50,000/- for misdeclaring under Section 114AA. The clarification given by the dealing agency is as follows:

“2.8.5 During the course of investigation, clarification was sought from the Directorate of Systems, New Delhi. The Directorate of Systems, with regard to updation of Exemption Notification no.55/2018-Cus dated 26/07/2018 in the EDI system, as claimed by NBAPL. In response, DG System office vide letter Ref No. IV (35)/17/2014/753 dated 26/02/2020 clarified that all updation in ICES is done

through the Directory Management Sites and made applicable uniformly at the same date and time at all the EDI locations. Further, based on TRU clarification with regard to calculation of IGST payable on Urea Imports based on the Pool Issue Price issued by Ministry of Chemicals and Fertilizers, certain amendments in calculation of PIP were made on 15/11/2018 and this Notification was given effect to all Urea falling under Tariff item 32021000. Further as only Fertilizer Marketing Entities are eligible to avail this benefit, revised calculations through Notification necessitated changes in ICEs so as to enable the application of the Notification only when the exemption as stipulated in the Notification was claimed."

As against this the check list filed by the CHA is at page 80 of the paper book is reproduced below showing that no exemption was claimed.

8985488
 24/11/2018

GOODHOPE CLEARING & FORWARDING PVT. LTD.
 Printed through Focus Server Edition Version 6.2.2.15 on 09/09/2019 02:47
 KOLKATA SEA CARGO (Sea Cargo)

Bill of Entry for Home Consumption - Checklist
 CHA : AABCG0705ACH001 [GOODHOPE CLEARING & FORWARDING PVT. LTD.]
 No & Date : 737 19-11-2018
 No & Date : 0311016979 (AADCN6245L)
 Importer Details : BLUESKY AUTOMOTIVE PVT LTD.
 : NH-6, DAGA COMPLEX, NEW ROAD, OPP.
 : PARK, SULATI, DHULAGARH,
 : RAH-711302
 Code : 6480004 (taken from High Sea Sale IEC)

Class : N
 Job Ref. No :
 Pocket No: 102

No : 2210605 23-11-2018
 Inward date :
 Port of Orgn. : SAUDI ARABIA
 L/AWB No : MSCUX357339
 Date : 09-11-2018
 No. of Pkgs. : 400.000BGS
 Marks :
 Des. :

Port of Loading : JUBAIL
 Port of Origin : JUBAIL
 Cntry of Consign : SAUDI ARABIA
 H.BL/AWB No :
 Date :
 Gross Wt. : 403935.000KGS

schcha BE : N
 High Sea Sale : Y
 Prior BE : Y
 CR No :
 Payment Method : T

Green channel : N
 Section 48 : N
 First Check : N
 UCR Type :

Invoice Sl. No : 1
 Inv No & Dt : 1909512104 09-11-2018
 Inv Val : 148726.8 USD TOI:CIF
 Freight : 0.00 0.000%
 Insurance : 0.00000 0.00000%
 Load : 0.00 0.000%
 Commission : 0.00 0.000%
 VB RefNo & Date :
 VB Load (Ass) :
 VB Load (Dty) :
 ISC Charges : 0.00 0.000%
 Iscount : 0.00%
 Erms Place :
 EO Code :
 EO Country :
 EO Role :
 Buyer and seller related : N
 Payment Terms : OTH - Others

Supplier Details :
 SAUDI BASIC INDUSTRIES CORPORATION (SABIC)
 P.O. BOX: 59090, RIYADH 11525
 SAUDI ARABIA
 SA
 Cust. House :
 HSS Load Rate: Amount : 220995.00
 Other Misc. Charges : 0.00 USD

Exchange Rate : 1.00 USD = 72.95

Item Details		Description				RSP		Load PROV	
Ino	Unit	End Use	Unit Price	CTH	C.Nota	C.NSNO	Cus Duty	BCD Amt (Rs)	CVD Amt (Rs)
nit		Country	Ass Val	CETH	E.Nota	E.NSNO	Exc Duty		
31021000 F UREA TECHNICAL GRADE 150 (FOR INDUSTRIAL USE ONLY)									
60.000000	GNX200	413.130000	31021000	050/2017/2268	5		5%	553530.80	
TS	SA	11070615.060							
		Social Welfare Surcharge						0.00	
		Addl Duty - (Imports)						55353.10	
		IGST				001/2017/III42 @ 18%		2102309.80	
		IGST Cess				001/2017/56 @ 0%		0.00	
		Rs.11070615.06				SAFEGUARD Duty		Rs.0.00	
		Rs.553530.80				Sch 2 Spl Excise Duty		Rs.0.00	
		Rs.0.00				GSIA		Rs.0.00	
		Rs.0.00				S.W. Surcharge		Rs.55353.10	
		Rs.0.00				Addl. Duty		Rs.0.00	
		Rs.0.00				SVB		Rs.0.00	
		Rs.0.00				IGST		Rs.2102309.80	
		Rs.0.00				IGST Cess		Rs.0.00	
		Rs.0.00							

CD
 VD
 NTID
 ESS
 TA
 ealth duty
 ealth Cess
 CD
 uty Payable :

Rs.2711193.70

uppees twenty seven lakh eleven thousand one hundred ninety three and paise seventy Only

ontainer Details

2210605	F	BEAU2012733
2210605	F	BEAU2974212
2210605	F	BEAU2979430
2210605	F	CXDU1453086
2210605	F	DFSU2771084
2210605	F	DFSU2867587
2210605	F	FRIU0117459
2210605	F	FCIU2587725
2210605	F	FCIU3961608

2210605	F	FCIU4200305	.	.			
2210605	F	FCIU5880070	.	.			
2210605	F	FCIU6066854	.	.			
2210605	F	GLDU5060981	.	.			
2210605	F	MEDU5857771	.	.			
2210605	F	MEDU6738308	.	.			
2210605	F	TCKU2706532	.	.			
2210605	F	TCLU2135913	.	.			
2210605	F	TCCU0139905	.	.			
2210605	F	TGHU0284326	.	.			
2210605	F	TRHU1543254	.	.			

Commercial Tax Declaration/IGST Declaration

State	Tax Type	Registration No	IGST AV	IGST	IGST Cess
G		19AXDCN6245L1Z1	11679498.9	2102309.8	0

IGST Duty/IGST NotificationDetails

Inv No	Item No	Ntfn No (L)	SL No	Duty Type	Addl. Flag	Ntfn No (E)	Sl No	Issued By
1	1	001/2017	11142	GST	IGST			
	1	001/2017	56	GST	IGST Cess			

High Sea Sale Details

IE Code :

0

Address 1:

0392062682
NANDAN PETROCHEM LIMITED
B-601, LOTUS CORPORATE PARK, RAM MA
NDIR LANE, JAY COACH JUNCTION
MUMBAI - 400063
6480004

Preceding Level :

0

Statement Details

Inv No	Item No	Dec Type	Declaration No	Date	Stmnt Type	Statement Code
	0	B			DEC	CUG00
		I/We declare that the contents of this Bill of Entry for goods imported against ab			DEC	CUG01
	0	B			DEC	CUV01
		I/We declare that the contents of the above mentioned invoice(s) and documents are			DEC	CUV02
	0	B			DEC	CUV03
		I/We declare that all conditions or restrictions, if any, imposed by the seller of			DEC	CUV03
	0	B			DEC	CUV03
		I/We declare that the price paid or payable by the importer is as per the details			DEC	CUV03
	0	B			DEC	CUV03
		I/We declare that there are no payments actually paid or payable for the imported			DEC	CUV03

Supporting Document Details

Inv No - Item No :

0 - 0

CHA LICENCE NO :

AABCG0705ACH001

IEC :

0311016979

Iss Gate ID :

SARA2493

IRN No. :

2018112000013077

Document Number :

MSCUZ357339

Doc type code :

705000 (Bill of lading)

Place of Issue :

SAUDI ARABIA

Issued Dt/Expiry Dt :

09-11-2018 /

Issuing Party Details :

SAUDI BASIC INDUSTRIES CORPORATION

Beneficiary Details :

NPL BLUESKY AUTOMOTIVE PVT LTD.

Inv No - Item No :

1 - 0

CHA LICENCE NO :

AABCG0705ACH001

IEC :

0311016979

Iss Gate ID :

SARA2493

IRN No. :

2018112000013076

Document Number :

1909512104

Doc type code :

331000 (Commercial invoice which incl

Place of Issue :

SAUDI ARABIA

Issued Dt/Expiry Dt :

09-11-2018 /

Issuing Party Details :

SAUDI BASIC INDUSTRIES CORPORATION

Beneficiary Details :

NPL BLUESKY AUTOMOTIVE PVT LTD.

DECLARATION

I/We Certify that the above entries are correct.

I/We further declare that wherever the RSP is applicable same has been truthfully declared

Signature of CHA

***** End of Checklist for Job No 737 *****

This substantiates the assertion of the CHA that no such exemption was claimed. In view of the foregoing, the very basis of the department’s finding is not free from doubt and the assertion of the CHA is supported by the documentary evidence, which shift the onus on the department and the same is not discharged properly. In view of the foregoing, this court is inclined to allow the benefit to the CHA by waiving the penalty. Same is ordered. Appeal of the appellant is allowed.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha