

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

REGIONAL BENCH- COURT NO.1

**Customs Appeal No. 11019 of 2015**

(Arising out of OIA No. KDL-CUSTOM-000-APP-502-14-15 dated 27.03.2015 passed by Commissioner (Appeals)-Ahmedabad)

**Sharda Impex**

Sahakari Lati Bazar, Zone-2  
Behind Gita Mandir,  
Ahmedabad-Gujarat

**...Appellant**

*VERSUS*

**Commissioner of Customs-Kandla**

Custom House, Near Balaji Temple  
Kandla-Gujarat

**...Respondent**

**APPEARANCE:**

Shri GUnjan Shah, C.A. appeared for the Appellant

Shri P. Ganesan, Superintendent (AR) appeared for the Respondent

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

**FINAL ORDER NO. 11369 /2025**

DATE OF HEARING: 27.11.2025

DATE OF DECISION:27.11.2025

**SOMESH ARORA**

In the instant case, the appellants were allowed benefit of refund of Special Additional Duty (SAD) for import under Notification No. 102/2007-Cus dated 14.09.2007 by the adjudicating authority. However later on the department found that DGCEI/DGCI had conducted investigations alleging that the sales invoices submitted for refund claims corresponding to timber imported under different Bills of entry, or locally sourced timber, had mismatches in logs quantity though the CBM (cubic meter) quantities matched. It was alleged that invoices were manipulated by endorsing incorrect Bills of Entry post facto to claim refunds. In all 25 parties were investigated by DGCEI. Learned Chartered Accountant points out that the appeals in several cases have been allowed and he has placed on record two decisions of this Tribunal i.e. Ahmedabad Tribunal dated 13.09.2025 in the case of Sanjay Furniture Palace and Anil Aggarwal vs CC-Kandla as well as this Tribunal decision dated 15.04.2024 in Om Prakash Satish Kumar vs CC-Kandla. He indicated that many other appeals have also been allowed.

2. The Authorised Representative was asked whether the appeals of those sellers who provided materials to the importers have been allowed or not? Learned AR wanted time to check the status of the parties involved in relation to the present appellant and also whether their decisions were allowed by this Tribunal or not?

3. Considered.

4. It is clear that many importers or suppliers who claimed to be similarly placed filed appeals before this Tribunal which were allowed. If it is so, then the matter is remanded to the Commissioner (Appeals) to check who were the concerned suppliers in case of this particular appellant and whether their appeals have been allowed or not? If the appeals have been allowed, the Commissioner (Appeals) will allow the benefit as has been claimed by the appellant who has been favourably adjudicated by the adjudicating authority. Matter is therefore, remanded with above direction. Appeals allowed by way of remand.

(Dictated & Pronounced in the open court)

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

Neha