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

REGIONAL BENCH- COURT NO. 02

Customs Appeal No. 10110 of 2026

(Arising out of OIA No. MUN-CUSTM-000-APP-415-25-26 dated 20.11.2025 passed by Commissioner – Of Customs (Appeals) Ahmedabad)

SWASTIK OVERSEAS **.....Appellant**
Kila No.6/1/1/2-4, Village Jwahra, Sub
Tehsil Khanpur, Kala Gohana
Sonipat Haryana-131301

VERSUS

Commissioner of Customs-Mundra **.....Respondent**
Office of Pr. Comm. Of Customs,
Custom House Mundra, Kutch, Mundra Port
and Special Economic Zone, Kachchh, Gujarat-370421

<u>WITH</u>
Customs Appeal No. 10111 of 2026

(Arising out of OIA No. MUN-CUSTM-000-APP-416-25-26 dated 20.11.2025 passed by Commissioner – Of Customs (Appeals) Ahmedabad)

SHREE GANESH INDUSTRIES **.....Appellant**
Suraj Electronic Works, 24a B
Vishav Karma Colony, Raipur
Road, New Jawahar Nagar
Hisar, Haryana-125001

VERSUS

Commissioner of Customs-Mundra **.....Respondent**
Office of Pr. Comm. Of Customs,
Custom House Mundra, Kutch, Mundra Port
and Special Economic Zone, Kachchh, Gujarat-370421

APPEARANCE:
Shri. Manish Jain, Advocate for the Appellant
Shri.Himanshu Nachane, Superintendent (AR) for the Respondent

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

Final Order No. 10108-10109/2026

DATE OF HEARING:17.02.2026
DATE OF DECISION:17.02.2026

SOMESH ARORA

In the instant cases, importer of SWASTIK OVERSEAS and SHREE GANESH INDUSTRIES imported J3 Grade of stainless Steel Coils, which were subjected to RF & PP, indicated on the impugned order for violations of restriction/prohibitions.

2. Learned AR states that the issue is no more res Integra and stands decided by following decisions of Shri. Khatu Shyam Sales and Tubes LLP reported in 2026 (2) TMI 302-CESTAT-AHMEDABAD as well as the decision of vide Final Order No. 10085/2026 dated 12.02.2026 - D. Bhatia & Company Vs. Commissioner of Customs, Mundra which was specifically on J3 Grade of Stainless Steel and both of which are permitted by the concerned Ministry to be imported, without any hinder as has been allegation of breach of various sections against these importer by the Customs department.

3. Relying on above decisions, it is clear that the item was not restricted /prohibited in any manner and therefore on merits the matter is covered. Therefore, RF and fine has been incorrectly imposed on both these parties if above decisions are considered.

4. Learned AR confronted with the position that they are later positions which are in the favour of the party reiterates the finding of the lower authority.

5. Considering the decisions pointed out by the learned advocate given bythe Division Bench and this Court, it is clear that the issue is no more res Integra and on merits the matter is in favour of the party. If that be so, no penalty and RF can be justified, same are set aside with consequential relief.

6. Appeals allowed.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi