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

REGIONAL BENCH-COURT NO. 1

Customs Misc. Application (Stay) No. 10550 of 2025
(On behalf of Applicant)
in
Customs Appeal No. 10928 of 2025 – DB
[C/Cross/10539/2025]

(Arising out of Order in Appeal MUN-CUSTM-000-APP-003-25-26 dated 08.04.2025 passed by the Commissioner of Customs (Appeals), Ahmedabad)

COMMISSIONER OF CUSTOMS– Mundra Customs ....Appellant
Office of the Pr. Commissioner of Customs,
Custom House, Mundra, Kutch,
Mundra Port and Special Economic Zone,
Mundra, Kachchh, Gujarat-370421

VERSUS

M/s. Indo Nippon Trading Company ......Respondent
656, 1st Floor, Right Trading Company,
Bara Hindu Rao, Central Delhi-110006

APPEARANCE:
Shri Jaspreet Singh Sukhija, Additional Commissioner (AR) for the Appellant
Dr Gervasis P Thomas, Advocate for the Respondent

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

Final Order No. 10112/2026

DATE OF HEARING/DECISION: 27.01.2026

SOMESH ARORA

M/s Indo Nippon Trading Company had imported used Animal Driven Vehicle (ADV) Tyres vide bill of entry No. 9984304 & 9984272 both dated 05.02.2024 which were lying in the Customs area without allowing their clearance by customs. The Customs authorities deputed a Chartered Engineer for conducting survey of the imported tyres who submitted its survey report dated 2nd April, 2024. The goods were therefore seized by the Customs Authorities vide seizure memo dated 22.04.2024. The importer filed an application with the office of Commissioner of Customs, Mundra for provisional release of goods which was rejected by the Additional Commissioner vide order dated 06.02.2025. The importer had filed a Special Civil Application No.

3624 of 2024 in February, 2024 with Hon'ble Gujarat High Court who vide order dated 3rd March, 2025, after considering the prayer made by the importer, directed them to file appeal before the Commissioner (Appeals) challenging the order dated 6th February, 2025 rejecting the application for provisional release, who shall decide the appeal within the period of four weeks from the date of receipt of such appeal memo after giving an opportunity of hearing to the petitioner.

2. In pursuance of above order of Hon'ble Gujarat High Court, the Commissioner of Customs (Appeals), Ahmedabad heard the appeal of the importer and vide impugned order dated 08.04.2025 ordered for Provisional release of the seized good subject to fulfilment of conditions specified therein. Against this order of Commissioner (Appeals), Revenue filed appeal as well as Miscellaneous application for staying the operation of the order of Commissioner (Appeals).

3. As per order dated 09.09.2025 of this Tribunal, it was mentioned by the Learned Advocate of the respondent that the department has agreed for seeking opinion from Indian Rubber Manufacturer Association (IRMA) and on receipt of the same, further decision can be taken by the department. On subsequent dates, i.e. 04.11.2025, 01.12.2025 & 13.01.2026, the matter was adjourned for want of opinion from IRMA.

4. On 27.01.2026, Learned Advocate submitted that Revenue had issued two show cause notices both dated 18.10.2024 (one for goods covered by bill of entry No. 9984272 & the other for bill of entry No. 9984304 both dated 05.02.2024). The show cause notice proposes rejection of declared value of goods, re-assessment of goods, confiscation of the goods mis-declared by the importer and imposition of penalty on them. He pleaded that he is no more pressing for provisional release of the seized goods but prays that the matter required expeditious adjudication of both the show cause notices.

5. Accordingly, we direct the adjudicating authority to complete the adjudication process within a period of one month, after taking on record all the submissions made by the importer. The party shall file detailed written submissions within the stipulated time, so as to facilitate completion of the adjudication within the timeframe prescribed by this Bench. It is further directed that the adjudication shall be carried out independently, without being influenced or prejudiced by any observations made at the stage of provisional release by the Commissioner (Appeals), as those observations were only of an ad-interim nature and do not lay down any final ruling.

6. As no prayer is being made for provisional release of the goods at this stage, stay application as well as Department's appeal against the impugned order have become infructuous and are accordingly, dismissed as such.

(dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Raksha