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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 10406 of 2022

(Arising out of OIO-AHM-CUSTM-000-COM-005-006-22-23 dated 28.04.2022 passed by Commissioner of Customs-Ahmedabad)

Colgate Palmolive India Ltd. **...Appellant**
SM-02, GIDC Industrial Estate, Near Bol Village
Sanand, Gujarat-382170

VERSUS

Commissioner of Customs, Ahmedabad **...Respondent**
Near Custom House, Near All India Radio
Navrangpura, Ahmedabad-Gujarat

APPEARANCE:

Shri Jitendra Motwani, Advocate appeared for the Appellant
Shri Girish Nair, Assistant Commissioner (AR) appeared for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

FINAL ORDER NO. 10475 /2026

DATE OF HEARING: 04.08.2026
DATE OF DECISION:04.08.2026

SOMESH ARORA

In the instant case, what was imported was product termed as 'Sorbitol' to provide moisture to the paste. Two show cause notices were issued to the party which was claiming that the item falls under Chapter 2905 but due to inadvertent mistake by the supplier which was later admitted, the same in certain documents came to be imported under Chapter heading 382460. He also points out that at this stage it is fairly settled but could not be considered by the adjudicating authority (as the decisions which are now in their favour were not relied upon at the time when arguments took place). The decisions stated by the advocate are as under:

- Commissioner of C.Ex., Hyderabad-III vs Unicorn Organics Limited 2005 (2) TMI 617 – CESTAT, Bangalore

- Commissioner of C.Ex., Chandigarh vs Sukhjit Starch & Chemicals Ltd. 2000 (119) ELT 506 (Tri.)
- CC Mundra vs Balkrishna Industries Ltd. 2021 (11) TMI 126 – CESTAT Ahmedabad
- PSL Ltd. vs Commissioner of Customs – Kandla 2015 (328) ELT 177 (Tri. Ahmd) upheld by Hon'ble Supreme Court 2016 (331) ELT A45 (SC)
- Nitta Gelatin India Ltd. vs Commissioner of Customs 2025 (6) TMI 1855 – Kerala High Court
- Svam Toyal Packaging Industries Pvt. Ltd. vs Pr. Commisioner of Customs 2025 (2) TMI-965-CESTAT New Delhi

His submission is that it is settled by above case law now that when goods are imported under Advance Authorisation Scheme, which is their case also and later on Export Obligation is fulfilled, it is not open to the department to consider what was imported or not imported.

2. Learned AR does not oppose the remand and consideration of these decisions.

3. We are therefore, inclined to remit the matter back to the adjudicating authority to have a fresh look in the light of above judgement or any other submissions to be made by the party. Appeal allowed by way of remand.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

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