CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 2

CUSTOMS APPEAL NO. 50638 OF 2025

[Arising out of Order in Appeal No CC(A)CUS/D-II/TKD/392/2024-25 dated 05.11.2024 passed by the Commissioner of Customs (Appeals), New Delhi]

ARTEX TEXTILE PVT LTD **APPELLANT**
Khasra No. 902/290, Shalimar Village
Landmark Near Sheesh Mahal Park
New Delhi-110088

Vs.

PRINCIPAL COMMISSIONER, CUSTOMS (IMPORT)-NEW DELHI TUGHLABAD **RESPONDENT**

Appearance:
Present for the Appellant : Shri Prem Ranjan Kumar, Advocate
Present for the Respondent: Shri V.J. Saharan, Authorised Representative

CORAM:
HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO. 50881 /2026

DATE OF HEARING/DECISION : 11/05/2026

ASHOK JINDAL

1. The appellant has filed this appeal against the impugned order wherein the appeal has been dismissed upholding that the appeal is not maintainable before the Commissioner (Appeals).

2. The facts of the case are that the appellant imported certain consignment of polyester lining cloth and polyester knitted fabrics. At the time of filing the Bills of Entry, they paid duty vide utilizing scrips. Later on, the duty paid was sought to be refunded by order dated 04.02.2015 by the adjudicating authority but the said refund claim

was sanctioned to be through re-credit through Focus credit scheme, focus market scheme, Vishes Krishi Upaj Yojna and DEEV. When the appellant approached for taking that re-credit the schemes were abolished and no refund was given to the appellant. In consequent the order of the adjudicating authority dated 04.02.2015, the appellant approached to the adjudicating authority for sanctioning the refund claim in cash or through RTGS. The said claim of the appellant was rejected vide order dated 11.11.2022 wherein it has been intimated that they are no able to disburse the refund through RTGS instead of order in licence credit in absence of any such instructions or circular. The said order was challenged before the learned Commissioner (Appeals) who dismissed their appeal holding that by way of this proceedings, the appellant seeks extension of time as they have not filed any appeal against the order of the adjudicating authority dated 04.02.2015. Therefore, refund claim cannot be sanctioned.

3. Against that order the appellant is before me.

4. Learned counsel for the appellant submits that as per the order dated 04.02.2015, they were entitled to get the refund through re-credit but the said scheme has been abandoned, in that circumstances, they are entitled to take cash refund or through RTGS. The authorities below has not considered the claim on merits but dismissed the claim on technical grounds. Therefore, refund claim is sanctioned to them. To support this contention he relied on the decision of this Tribunal in their own case vide Final Order No. 50438/2020 dated 24.2.2020.

5. On the other hand learned authorized representative supported the impugned order and submitted that by way of filing mere a letter, the claim cannot be entertained.

6. Heard the parties and considered the submissions.

7. I find that as per order dated 04.02.2015, the appellant is entitled for refund. The only issue remained how the refund is to be disbursed to the appellant. The adjudicating authority sanctioned the refund claim through re-credit in their scrips the said order has attained finality which is not been challenged by the Revenue on merits whether the appellant is entitled for refund or not?

8. Now the issue arises how the appellant get the refund when the procedure of re-credit through scrips has been abandoned by revenue themselves revenue. In that circumstances, appellant is entitled to claim refund through cash or RTGS has prayed by them on earlier occasion. Therefore, I hold that appellant is entitled for the refund by way of cash or through RTGS as prayed by their letter dated 31.10.2022.

9. In these terms the appeal is disposed of.

[order dictated and pronounced in open court]

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Tejo