CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Early Hearing Application No. 85409 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87051 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited **.... Appellant**
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V **.... Respondent**
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

WITH

Customs Early Hearing Application No. 85625 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87022 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited **.... Appellant**
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V **.... Respondent**
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85626 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87023 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited **.... Appellant**
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85627 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87024 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85628 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87025 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85629 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87026 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85630 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87027 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85631 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87028 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85632 of 2023

(on behalf of Appellant)

In

Customs Appeal No. 87029 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85633 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87030 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85634 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87031 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85635 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87032 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85636 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87033 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85637 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87034 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85638 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87035 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85639 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87036 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85640 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87037 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85641 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87038 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85642 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87039 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85643 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87040 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85644 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87041 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85645 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87042 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85646 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87043 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85671 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87044 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85670 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87045 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85669 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87046 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85668 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87047 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85667 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87048 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85666 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87049 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85665 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87050 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85664 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87052 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85663 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87053 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85662 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87054 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85661 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87055 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85660 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87056 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85659 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87057 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85658 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87058 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85657 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87059 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85656 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87060 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85655 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87061 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85654 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87062 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited **.... Appellant**
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V **.... Respondent**
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85653 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87063 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited **.... Appellant**
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V **.... Respondent**
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85652 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87064 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited **.... Appellant**
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V **.... Respondent**

JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85650 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87065 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85649 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87066 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85648 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87067 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

AND

Customs Early Hearing Application No. 85647 of 2023
(on behalf of Appellant)

In

Customs Appeal No. 87068 of 2021

(Arising out of Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/ Appeals dated 23.08.2021 passed by the Commissioner of Customs (Appeals-II), JNCH, Nhava Sheva)

M/s Tata Motors Limited .... Appellant
Geetanil, 13-19 Nagindas Master Road,
Hutatama Chowk, Mumbai- 400 001.

Versus

Commissioner of Customs (Import), NS-V .... Respondent
JNCH, Nhava Sheva, Taluka- Uran,
Dist- Raigad, Maharashtra- 400 707.

Appearance:

Shri Akhilesh Kangasia a/w Ms. Madhura Khandekar, Advocates for the Appellants

Shri Ram Kumar, Auth. Representative for the Respondents

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86279-86325/2023

Date of Hearing: 30.08.2023
Date of Decision: 30.08.2023

Per: S.K. Mohanty

The appellant has filed these miscellaneous applications, seeking early hearing of the appeals. The prayer made by the appellant is considered and accordingly, the miscellaneous applications are allowed. With the consent of both sides, the appeals are being taken up for hearing today and a common order is being passed.

2.1 Brief facts of the case are that the appellant M/s Tata Motors Limited is engaged *inter alia,* in the manufacture of passenger cars, trucks, vans, buses etc. During the disputed period, the appellant had filed the Bills of Entry (B/Es) for clearance of various imported goods, claiming exemption from customs duty provided under Notification

No.24/2015-Cus. dated 08.04.2015 by producing Merchandise Export from India Scheme (MEIS) scrips. The B/Es were assessed by the customs authorities at the port of import, in providing the exemption with regard to the Basic Customs Duty (BCD) as per the said notification. However, the department had assessed Social Welfare Surcharge (SWS) at the rate of 10%. The said assessed amount was paid by the appellant under protest.

2.2 The appellant had assailed the assessments done in the B/Es on the ground that since payment of BCD was exempted in terms of notification dated 08.04.2015, the appellant was not required to pay SWS inasmuch as 10% of 'zero' rated BCD is also 'zero' and cannot be calculated @ 10% on the notional basis amount of Basic Customs Duty, as assessed by the department.

2.3 The appeals filed by the appellant were disposed of by the learned Commissioner (Appeals) vide Order-in-Appeal No. 609 to 663 (Gr.V/VA/VB)/2021(JNCH)/Appeals dated 23.08.2021 (for short, referred to as 'impugned order'), without extending the benefit of Zero duty SWS to the appellant. In support of denial of such benefit, the learned Commissioner (Appeals) has held that the notification No.24/2015-Cus., has not provided for any exemption of SWS and that when the customs duty was paid by the appellant through MEIS scrip, they were liable to pay the SWS as per the prescribed rate.

2.4 Feeling aggrieved with the impugned order the appellants have filed these appeals before the Tribunal.

3. Learned Advocate appearing for the appellant submitted that though the learned Commissioner (Appeals) had passed 55 nos. of appeals in respect of the assessed B/Es, but the appellant has only filed appeal against 47 B/Es and on the remaining, no appeals were filed, owing to the reason of smallness of SWS amount. He further submitted that the SWS amount was required to be calculated at the rate of 10% on the BCD amount leviable on importation of the goods and that since the BCD amount was NIL as per the notification dated 08.04.2015, the appellant was not required to pay any SWS, since 10% of 'zero' becomes 'zero' only. He has relied upon the judgement dated 10.08.2022 passed by the Hon'ble Bombay High Court in the case of *La Tim Sourcing (India)*

Pvt; Ltd. Vs. Union of India (Writ Petition No. 8677 of 2019) and judgement dated 15.11.2022 in the case of *La Tim Metal & Industries Limited Vs. The Union of India and Ors.,* (Writ Petition No. 12183 of 2022), reported in 2022 (11) TMI 1099, to strengthen the case of the appellant that it should not be liable to pay the adjudged amount of SWS. Learned Advocate also referred the Circular No.3/2022-Customs dated 01.02.2022 to state that SWS is not leviable/payable, in case where the BCD amount is calculated at NIL/Zero rated.

4. On the other hand, learned Authorized Representative appearing for Revenue has relied upon the letter dated 14.11.2022 addressed by the Under Secretary to the Government of India, Tax Research Unit, Department of Revenue to the Commissioner of Customs (NS-III), to state that in terms of Circular No. 2/2020-Customs dated 10.01.2020 the appellant was liable to pay SWS. In support of levy of SWS, the learned AR has relied upon the judgement of Hon'ble Supreme Court in the case of *Unicorn Industries Vs. Union of India, 2019 (370) E.L.T. 3 (S.C.).* With regard to the judgement of Hon'ble Bombay High Court delivered in the case *La Tim Sourcing (India) (supra)* and *La Tim Metal & Industries Limited (supra)*, he submitted that the department has filed Review Petitions against those judgements and as such, the ratio therein cannot be considered for deciding the present appeals.

5. Heard both sides and perused the case records.

6. The incidence of levy of customs duty is on importation of goods into India from a place outside India. However, Section 25 of the Customs Act, 1962, has empowered the Central Government for issuance of notification, in exempting the goods either conditionally or unconditionally, subject to the satisfaction that in the public interest, issuance of such exemption notification is necessary/expedient. In exercise of the powers conferred under Section 25 *ibid*, in this case the Central Government had issued the Notification No.24/2015-Customs dated 08.04.2015, in exempting the goods from payment of Basic Customs Duty, on their importation into India under the duty credit scrip issued by the Regional Authority under the MEIS. Imported goods also attract Social Welfare Surcharge (SWS) in terms of the provisions of Section 110 of the Finance Act, 2018. Sub-section (3) of Section 110 *ibid* has provided that the SWS shall be calculated at the rate of ten percent

on the BCD amount. The appellant did not pay the SWS, in view of the fact the BCD was NIL as per notification dated 08.04.2015. However, the department did not accept such plea of the appellant and had confirmed the adjudged demands, holding that no specific exemption has been provided for non-payment of the SWS and that since the customs duty was paid by the appellant through MEIS scrip, it was liable to pay 10% of the amount of BCD, representing the SWS.

7. MEIS was launched as an incentive scheme for the export of goods in the Foreign Trade Policy (FTP) for the period 2015-2020. The said scheme intends to incentivise the export of goods manufactured in India. The incentives under the scheme are calculated as percentage of the realized Free-On-Board (FOB) value of export in foreign exchange or FOB value of exports as per the shipping bills in free foreign exchange. The incentives are allocated through a MEIS duty credit scrip. This scrip contains the details of the eligible incentives in terms of the quantity of goods exported and the benefits obtained under different exemption notifications. This is basically an accounting document to demonstrate actual availment of the incentives in terms of the value of goods exported. To illustrate the same, we may say that if the realized FOB value is Rs.20 lakhs and the incentives provided for the scheme is 5%*advalorem*; then in such case, the importer of the goods shall be eligible for availing the benefit on account of the incentives to the tune of Rs.1 lakh. In other words, the benefit under the scheme will be restricted upto Rs.1 lakh, which is commensurate to the volume of export achieved by the scrip holder. To ensure that the benefit under the MEIS is subject to achievement of the export obligation, though the Central Government has exempted the goods, vide notification dated 08.04.2015 (supra), but have provided various conditions, including the conditions, contained in para 2(5), which are reproduced herein below:

> *"(5) that the said scrip is produced before the proper officer of customs at the time of clearance for debit of the duties leviable on the goods and the proper officer of customs taking into account the debits already made under this exemption and debits made under the notification Nos. 20/2015-Central Excise, dated the 8th April, 2015 and 10/2015-Service Tax, dated the 8th April, 2015, shall debit the duties leviable on the goods, but for this exemption;"*

8. Relevance of the above condition is to the effect that, though the goods imported under MEIS scrip are exempted from payment of customs duty, but to ensure that the incentive is within the permissible

limit, the devise of maintaining the records have been prescribed therein. Such maintenance of records is in context with the Foreign Trade Policy, which have to be monitored by the agencies empowered under such policy i.e., the Ministry of Commerce, through the Director General of Foreign Trade. In so far as, the Customs Department is concerned, they have only to examine the issue, as to whether the duty of customs is leviable on the importation of goods or are exempted from payment of duty through issuance of the notification(s) by the Central Government. In the present case, since the disputed goods were exempted from payment of duty under Notification dated 08.04.2015and the licensing authority empowered under the FTP has not questioned achievement of export turnover and availment of the incentives, the same cannot be questioned by the Customs department. To make it more clear, we may clarify that the Customs department's responsibility is only to ensure that the goods sought to be exempted are imported under the MEIS scheme. The conditions itemized in paragraph 2, containing sub-paras from (1) to (10) are for the purpose of examination by the licensing authority. In the present case, it is not in dispute that the licensing authority has raised any objection with regard to non-observance or non-fulfillment of the conditions mentioned in the notification dated 08.04.2015. Thus, it would not be proper on the part of the authorities to say that debit of customs duty in the MEIS scrip would disentitle the imported goods from the claim of the benefit of 'Zero' rate SWS. Since, the effective rate of the customs duty is 'NIL' or 'Zero', by virtue of the notification dated 08.04.2015, the rate of SWS would automatically become 'zero', inasmuch as SWS is to be calculated not on the value of the goods, but on the duty of customs levied on the imported goods, which is evident from sub-section (3) of Section 110 of the Finance Act, 2018. The said statue has mandated that SWS levied under Sub-section (1) of Section 110, shall be calculated at the rate of 10% on the customs duty levied and collected by the Central Government. In the present case, since no customs duty is leviable in terms of notification dated 08.04.2015, there is no question of payment of SWS.

9. Since there was ambiguity in context with the subject issue, the Tax Research Unit in the Department of Revenue, Ministry of Finance vide Circular No.3/202-Customs dated 01.02.2022 has clarified that calculation of SWS is dependent on levy of the customs duty and not

otherwise. The relevant paragraphs in the said circular are extracted herein below:

> *"2. The matter has been examined. Social Welfare Surcharge (SWS) is levied and collected, as a duty of customs, vide Section 110 of the Finance Act, 2018 (13 of 2018) and is calculated at the rate of 10 per cent. on the aggregate of duties, taxes and cesses which are levied and collected by the Central Government as a duty of customs on goods imported into India.*
>
> *3. In this regard, it may be noted that at present SWS applies at the rate of 10% of the aggregate of customs duties payable on import of goods and not on the value of imported goods. If aggregate customs duty payable is zero on account of an exemption, the SWS shall be computed as 10% of value equal to 'Nil' (as aggregate amount of customs duties payable is zero). Law does not require computation of SWS on a notional customs duty calculated at tariff rate where applicable aggregate of duties of customs is zero."*

10. We find that the ratio of the judgement relied upon by the learned Advocate for the appellant squarely apply to the facts of the present case. In those decided cases, it has been clarified that the amount of SWS payable would be 'NIL', in the cases, where the aggregate of customs duties is 'zero', even though SWS has not been specifically exempted through issuance of notification.

11. Reliance placed by learned AR for Revenue on the letter dated 14.11.2022 has no relevance to the case in hand, inasmuch as no clarification was furnished therein with regard to levy of SWS on the imported goods. Rather, the said letter has only referred to the Circular No.2/2020-Customs dated 10.01.2020 issued by CBEC and no clarification with regard to the subject issue was furnished therein. On examination of the said circular dated 10.01.2020, we find that with reference to the judgement of Hon'ble Supreme Court in the case of Unicorn Industries (supra), the Board has clarified that SWS cannot be debited through duty credit scrips and therefore has to be paid by the importer in cash. The case in hand does not relate to debit of any amount towards SWS from the duty scrips; rather, the issue is only confined to claim of 'zero' rated SWS, which has adequately been dealt with in the subsequent Circular No.3/2022-Customs dated 01.02.2022 issued by CBIC.

11.1 Learned AR has relied upon the judgement of Hon'ble Supreme Court in the case of Unicorn Industries (supra), to submit that the appellant was liable to pay 10% on the amount of BCD foregone as SWS in respect of the goods imported under MEIS. On examination of the said judgement delivered by the Hon'ble Supreme Court, we find that the issue involved therein relates to grant of exemption from payment of NCCD, Education Cess and Secondary and Higher Education Cess. The Hon'ble Court have ruled that for grant of any exemption, a notification has to be issued and, in the absence thereof, automatic exemption cannot be claimed by the manufacturer. The issue involved in these appeals are based on entirely different set of facts inasmuch as benefit of exemption in respect of SWS was never claimed by the appellant; the claim was only confined to the issue that since BCD payable is 'NIL' or 'zero', the SWS payable on such duty should also be 'zero'. The said views of the appellant get support from sub-section (3) of Section 110 of the Finance Act, 2018 wherein, it has been provided that SWS levied under sub-section (1) of Section 110 shall be calculated at the rate of 10% on the aggregate duty(s). Such statutory provision has also been clarified by the CBIC vide Circular dated 01.02.2022 (supra) that SWS payable would be 'Nil', in cases where the aggregate of customs duties is 'zero', <u>even though SWS has not been exempted</u>. Since, the issue decided in the said case is based entirely on different sets of fact, we are of the view that the ratio of the said cited judgement relied upon by the learned AR cannot be applied in these cases and as such, are distinguishable.

(emphasis supplied)

11.2 For better understanding of the issue, we may refer to the appended table below, wherein the calculation of SWS on different situations/ circumstances has been elucidated:

Illustrative Situation of cases	**Value of imported goods in Rs.**	**Effective rate of basic customs duty & amount in Rs.**	**Rate of SWS & amount in Rs.**	**Amount of SWS to be paid in Rs.**
<u>Situation Case 1:</u> BCD at 20% adv. & SWS at 10%	1,00,00,000	Tariff rate @20% No exemption Rs.20,00,000	10% No exemption Rs.2,00,000	Rs.2,00,000
<u>Situation Case 2:</u> BCD at 10% adv. through exemption under Sec.25(1) of Customs Act, 1962 & SWS at 10%	1,00,00,000	Tariff rate @20% Effective rate@10% thro' Notification Rs.10,00,000	10% No exemption Rs.1,00,000	Rs.1,00,000
<u>Situation Case 3:</u> BCD wholly exempt through exemption under Sec.25(1) of Customs Act, 1962 & SWS at 10%	1,00,00,000	Tariff rate @20% Effective rate @NIL thro' Notification 'NIL/Rs.0'	10% No exemption 'NIL/Rs.0'	'NIL/Rs.0'

Illustrative Situation of cases	Value of imported goods in Rs.	Effective rate of basic customs duty & amount in Rs.	Rate of SWS & amount in Rs.	Amount of SWS to be paid in Rs.
Situation Case 4: BCD at 20% adv. & SWS wholly exempt through exemption under Sec.25(1) of Customs Act, 1962 read with clause 108 of Finance Bill, 2018/ Sec.110 of Finance Act, 2018	1,00,00,000	Tariff rate @20% No exemption Rs.20,00,000	10% Whole of SWS exempted vide Notification No.11/2018-Customs dt. 02.02.2018 'NIL/Rs.0'	'NIL/Rs.0'

The issue involved in the present appeals is categorized under Serial No.3 in the above table, where on account of the BCD having been wholly exempted vide notification dated 08.04.2015, the calculation of SWS @ 10% of the basic customs duty would also be 'zero' only. Thus, in effect, it is clarified that there is no SWS which needs to be paid by the importer-appellant.

11.3 With regard to the submissions of learned AR that the Revenue has filed Review Petitions against the judgement of the Hon'ble Bombay High Court it the case of *La Tim Sourcing (India)* and *La Tim Metal & Industries Ltd. (supra)*, a query was raised for ascertaining the fact regarding the present status of the said Review Petitions. No satisfactory explanation was furnished by the learned AR. Further, we also find that though he has submitted that the Review Petitions have been filed before the Hon'ble Court, but no copy of such petitions were placed before the Bench. Since, the said judgements are in operation, this Tribunal is bound to follow the ratio decided therein.

12. In view of the foregoing discussions and analysis, we do not find any merits in the impugned orders passed by the learned Commissioner (Appeals). Therefore, by setting aside the impugned orders, the appeals are allowed in favour of the appellant.

13. The miscellaneous applications are disposed of.

(Operative portion of the order pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha