CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 85308 OF 2024

[Arising out of Order-in-Appeal No: 354 (Gr.V)2023(JNCH/Appeals dated 23rd March 2023 passed by Commissioner of Customs (Appeals), Mumbai – II.]

Indian Oil Corporation Ltd
Refinery Division, Scope Complex, Core-2
& Institutional Area, Lodhi Road, New Delhi - 110003 … ***Appellant***

versus

Commissioner of Customs (NS-V)
Jawaharlal Nehru Customs House, Nhava Sheva
Tal: Uran, Dist: Raigad - 400707 ***…Respondent***

APPEARANCE:

Ms Anjali Hirawat, Advocate for the appellant

Shri Deepak Sharma, Assistant Commissioner (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: 85651/2024

DATE OF HEARING: 11/06/2024
DATE OF DECISION: 11/06/2024

PER: C J MATHEW

The limited issue in this appeal of M/s Indian Oil Corporation (IOCL), against order[1] of Commissioner of Customs (Appeals),

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[1] [order-in-appeal no. 354 (Gr.V)2023(JNCH/Appeals dated 23rd March 2023]

Mumbai-II is their cavil that, in their challenge to order of original authority rejecting their application for amendment of declared value in bill of entry no. 7852355/08.06.2020, the impugned order had not considered the facts and circumstances as well as precedent decisions.

2. To us it appears, that such disposal arose from inability of the applicant to be specify their requirement: amendment under section 149 of Customs Act, 1962, re-assessment of bill of entry or recourse to section 154 of Customs Act, 1962. The last is intended for rectification of clerical mistakes and the second is a process limited by law – enacted legislatively and determined judicially – which are beyond the scope of facts and circumstances here.

3. We have heard Learned Counsel for appellant and Learned Authorised Representative at length.

4. The appellant had placed order for purchase of goods that came to be supplied on ‘high sea sale’ and, in drawing up the invoice, an error had occurred in transcribing the value of purchase order even though one of the articles did not form part of the consignment; it was for this correction that the application was filed. The original authority, presuming that bill of entry was to be amended, refused to allow the request on the ground that particulars sought to be amended was not available when goods were cleared for home consumption. This was upheld by first appellate authority.

5. The provisions of section 146 of Customs Act, 1962 are unambiguously clear; the revised invoice was not available on *e-*sanchit for an informed decision to be taken on the application in accordance with the law. It was, therefore, necessary for the applicant to press for amendment of the base document in *e-sanchit* before seeking amendment to bill of entry. That the applicant had failed to do.

6. To enable that, we set aside the impugned order and restore the application to the original authority for consideration of this specific request at the first instance.

7. Appeal is allowed by way of remand.

(Operative part of the order pronounced in the open court on 11th June 2024)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*