CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 86746 OF 2022

[Arising out of Order-in-Appeal No: 422(CRC-I)/2022(JNCH)/Appeals dated 11th May 2022 passed by the Commissioner of Customs (Appeals), Mumbai – II.]

Sharma Engg International
Nangli Abdulla, Post – Machhra, Tehsil – Mawana
Dist: Meerut – 250 106 … ***Appellant***

versus

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

APPEARANCE:

Shri Devesh Tripathi and Ms Ranktishah Tripathi, Advocates for the appellant

Shri CS Vinod, Assistant Commissioner (AR) for the respondent

CORAM:

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

FINAL ORDER NO: 85845/2025

DATE OF HEARING:	13/05/2025
DATE OF DECISION:	13/05/2025

This appeal of M/s Sharma Engg International challenges order[1] of Commissioner of Customs (Appeals), Mumbai – II for affirming

[1] [order-in-appeal no. 422(CRC-I)/2022(JNCH)/Appeals dated 11th May 2022]

the order of the jurisdictional Assistant Commissioner rejecting the claim for refund of ₹ 5,20,803, charged on them at the time of re-import, *vide* bill of entry no. 6615210/31.05.2018, owing to consignee having returned ‘lacrosse goal post’ exported earlier *vide* shipping bill no. 2627551/03.02.2018.

2. Learned Counsel for the appellant submitted that the original authority rejected the refund claim, and which was affirmed in the impugned order, solely on the ground that the documents sought for had not been furnished and consequently precluded decision on merit.

3. We have heard Learned Authorized Representative who submitted that in view of the non-submission of documents, the impugned order cannot be faulted.

4. It is on record that the customs authority, under section 27 of Customs Act, 1962, competent to sanction refund had rejected their claim, and only on conclusion that the goods had not been proved to satisfaction of the authority of having been exported, solely from the non-availability of documents required for examination of the claim and, admittedly, without examination on merit. Learned Counsel for the appellant submitted that the relevant documents, including the bank reconciliation certificate, are available on record. As the lower authorities have disposed off the claim without considering the factual submissions, it is appropriate for the matter to be remanded to the

original authority for a fresh decision on the basis of documents made available since . Needless to say, proceedings for disposal of the claim for refund shall conform to principles of natural justice.

5. Accordingly, the appeal is disposed off by restoring the application before the original authority.

(Dictated and Pronounced in Open Court)

(C J MATHEW)
Member (Technical)

**/as*