CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 85262 OF 2025

[Arising out of Order-in-Appeal No: 1419(Gr.IIC-F)/2024(JNCH)/Appeals dated 27th September 2023 passed by the Commissioner of Customs (Appeals), Mumbai – II.]

Alchemy Corp
28 Old Circuit House Area Road No.3
Jamshedpur, Jharkhand – 831 001 … ***Appellant***

versus

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

APPEARANCE:

Shri Sanjeev Nair, Advocate for the appellant

Shri Dinesh Nanal, Deputy Commissioner (AR) for the respondent

CORAM:

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

FINAL ORDER NO: 86003/2025

DATE OF HEARING: 06/05/2025
DATE OF DECISION: 06/05/2025

PER: C J MATHEW

This appeal of M/s Alchemy Corp had been taken up for disposal on the limited issue canvassed by Learned Counsel that certain deficiencies, noted by the lower authorities for rendering findings against them, had since been remedied with appropriate permissions and consequent detriments should not be allowed to survive.

2. The brief facts are that the appellant is involved in the import of ‘carbon blocks’/‘anode butts’ and, as a pioneer in waste management recycling, operates under appropriate licenses and permissions. It was submitted that they had filed bill of entry no. 7928516/19.03.2022, no. 7928449/19.03.2022, no. 7929183/19.03.2022, no. 7928759/ 19.03.2022 and 7928454/19.03.2022 for import of crushed ‘carbon blocks’ with assessable value of ₹ 14,47,578.36, ₹ 8,93,696.26, ₹ 14,85,002.83, ₹ 14,54,927.16 and ₹ 15,18,752.89 respectively which came to be examined and sent for testing on the premise of appearing to be ‘anode butts’. The show cause notice proposing confiscation, issued on 29th September 2022, was adjudicated against them and, according to Learned Counsel for the appellant, in disregard of all the submissions made by them. It was contended that the first appellate authority, too, dismissed their appeal without taking into account the ‘chloride content’ which was absent in the test report relied upon by the lower authorities as well as the clarification issued by the Ministry of Environment and Forests in the Government of India. It was also submitted that they are in possession of all the permissions and that non-consideration thereof would not only place undue burden on them

but would be against public interest inasmuch as allegedly ‘hazardous material’ would lie unattended.

3. We have heard Learned Authorized Representative.

4. Considering the plea of Learned Counsel that the imports are permissible, both in terms of law and in terms of authorization in their possession, it would be appropriate to set aside the impugned order and remand the matter back to the original authority for reconsideration of the facts and circumstances and to be decided afresh in accordance with law.

5. Appeal is thus allowed by way of remand.

(Operative part of the order pronounced in open court on 6th May 2025)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*