

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**MUMBAI**  
**WEST ZONAL BENCH**

**Customs Appeal No. 87677 of 2022**

(Arising out of Order-in-Appeal No. 1042 (CRC-I)/2022  
(JNCH)/Appeals dated 29.09.2022 passed by the Commissioner of  
Customs (Appeals), JNCH, Nhava Sheva)

**Prima Chemicals**

337-338 GIDC Odhav,  
Ahmedabad

**.....Appellant**

*VERSUS*

**Commissioner of Customs (NS-III),**

JNCH, Nhava Sheva

**.....Respondent**

**APPEARANCE:**

Shri Anil Balani, Advocate with Shri Devraj Kansara, Advocate  
for the appellant

Shri C S Vinod, AC(AR) for the respondent

**CORAM:**

**HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)**

**FINAL ORDER No: 85008/2026**

DATE OF HEARING : 17.07.2025

DATE OF DECISION : 13.01.2026

**Per: AJAY SHARMA**

This appeal is directed against the Order-in-Appeal dated 29.09.2022 whereby the Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai-II rejected the appeal filed by the appellant on the grounds of non-submissions of requisite documents before the Adjudicating Authority for processing the refund claim.

2. The issue involved herein relates to refund of duty of Rs.4,37,321/- against the Bill of Entry No. 5988418 dated 7.12.2019 at JNCH, Nhava Sheva. However the container, covered under the said Bill of Entry, was off-loaded at ICD Ahmedabad and cleared against the Bill of Entry No. 6158566 dated 21.12.2019. Consequently, the appellant ended up paying the customs duty twice for the same container.

3. The appellant filed a refund application in the month of January, 2020 for refund of duty paid at JNCH. The department issued a deficiency memo calling upon the appellant to submit certain documents. In response, the appellant vide email dated 11.01.2021 intimated that those documents had been submitted to get a No Objection Certificate (NOC) from DEEC Monetary Cell where an active alert is pending against the appellant's IEC. The non-submission of those documents resulted in rejection of refund claim by the Adjudicating Authority vide Order-in-Original dated 09.02.2021. Aggrieved, the appellant filed appeal before the learned Commissioner (Appeals) who, vide impugned order dated 29.09.2022, rejected the appeal by observing that the appellant failed to submit the required documents before the Adjudicating Authority within the prescribed period of 03 days' time and also for non submitting of NOC relating to removal of alert before Adjudicating Authority.

4. Although the Alert against the Appellant's IEC was removed by the competent authority vide communication dated 20.4.2021 and copy of the same was submitted by the appellant

before the learned Commissioner, however the same was not taken into consideration by the said authority on the ground of non-submission of it before the Adjudicating Authority. Learned Counsel for the appellant submits that, if granted an opportunity, the appellant undertakes to submit all the required documents before the authority concerned for processing the refund claim.

5. Undisputedly, the alert was removed only after the passing of the Order-in-Original, therefore the said authority had no occasion to examine the same while deciding the refund claim. Therefore, in the interest of justice and without delving into the merits of the refund claim, it is appropriate to remand the matter for fresh adjudication.

6. Accordingly, the impugned order is set aside and the matter is remanded back to the Adjudicating Authority for a fresh consideration of the refund application of the appellant. The appellant is directed to produce all relevant documents in support of the refund claim. It is needless to mention that the said authority shall decide the claim strictly in accordance with law and the principles of natural justice, after affording a proper opportunity of hearing to the appellant.

(Pronounced in open Court on 13.01.2026)

**(Ajay Sharma)**  
**Member (Judicial)**

//SR