CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 86516 of 2014

(Arising out of Order-in-Appeal No.1711 (GR.IV)/2014(JNCH)IMP-1652 dated 10.04.2014 passed by the Commissioner of Customs (Appeals), JNCH Nhava Sheva)

Chandan Steel Ltd. .... **Appellant**
Plot No.31 to 36, 45 to 49/2, 142 (EXP Area)
GIDC Indl. Area, S.No.102/2&3, Dehari,
Umbergaon, Gujarat 396171

Versus

Commissioner of Customs (Import), ... **Respondent**
Nhava Sheva, Mumbai
Jawaharlal Nehru Custom House Post Uran,
District Raigad – 400 707.

APPEARANCE:

Shri Vikas Doiphode, Advocate for the Appellant

Shri Krishna Murari Azad, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. A/85244/2026

Date of Hearing: 28.01.2026

Date of Decision: 28.01.2026

Per: S.K. MOHANTY

Heard both sides and examined the case records.

2. Briefly stated, the facts of the case are that the appellant had filed the Bill of Entry No. 2912897 (B/E) dated 05.08.2013 before the jurisdictional Customs Authorities for clearance of the imported goods i.e. Ferrous Alloy Steel Melting Scrap, imported from Germany. The said B/E was assessed under first check basis. On examination, the Customs officers had found that the goods were of Angles, Blocks,

Flanges, Hollow Profiles, Iron Rods and other serviceable articles of ferric material/ferrous alloy. Thus, it was held by the department that the appellant had incorrectly classified the said goods under CTI 72042190, as against the correct classification under Chapter heading 7307. On the request of the appellant, the said imported goods were allowed to be examined by the Chartered Engineer M/s. Saisiddhi Associates, who vide their Certificate No. SAI-NS/RANK-CHANDAN/ 0383/2013-14 dated 15.10.2013 had opined that out of total imported consignment of 80.115 MTS, 32.00 MTS were found to be serviceable material and not in conformity with the declaration made by the appellants. On the basis of such certificate issued by the Chartered Engineer, proceedings were initiated against the appellant for confiscating of the goods covered under the B/E dated 05.08.2013, payment of differential duty along with interest and also for imposition of penalty. The matter arising out of the proceedings was adjudicated vide order dated 24.10.2013, wherein the learnd Additional Commissioner of Customs (Import), JNCH, Nhava Sheva had confirmed the differential duty demand of Rs.3,21,900/-along with interest and also ordered for confiscation of the goods under Section 111(m) of the Customs Act, 1962. Besides, the adjudication order had also imposed penalty of Rs.50,000/- on the appellant under Section 112(a) of the Customs Act, 1962. On appeal against the said adjudication order dated 24.10.2013, the learned Commissioner (Appeals) vide the impugned order dated 10.04.2014 has upheld the confirmation of the adjudged demands and rejected the appeal filed by the appellants. Feeling aggrieved with the impugned order dated 10.04.2014, the appellants has preferred this appeal before the Tribunal.

3. We find that in support of rejection of the appeal filed by the appellant, the learned Commissioner (Appeals) has recorded that at the request made by the appellant, the Chartered Engineer M/s. Saisiddhi Associates was engaged by the department and as per the Certificate dated 15.10.2013 issued by Chartered Engineer, out of the imported quantity of 80.115 MTS of the imported goods, 32 MTS are serviceable material. It was further contended by the learned Commissioner (Appeals) that on the basis of LME contemporaneous

import etc., the original authority had enhanced the declared value. Further, learned Commissioner (Appeals) has also relied upon the judgement of Hon'ble Supreme Court in the case of *Commissioner of Cus. (Import), Mumbai Vs. Konkan Synthetic Fibres* - 2012 (278) E.L.T. 37 (S.C.) to state that opinion furnished by Chartered Engineer cannot be simply ignored or brushed aside, particularly when such expert in the field had been engaged at the behest of the importer/ appellant. Further, we find that the Final Order No. A/ 87440/2019 dated 22.08.2019 (Customs Appeal No.86537 of 2013) passed in the case of the appellant, as cited by the learned Advocate, is distinguishable from the facts involved in the present case, inasmuch as no expert opinion was obtained by the department in the said referred case (supra) and that the letter of the overseas supplier submitted by the appellant therein was not considered by the department. Therefore, on examination of the case records, more particularly, the impugned order dated 10.04.2014 passed by the learned Commissioner (Appeals), we find that the said order is reasoned/speaking one and thus, cannot be interfered with at this juncture, for a decision contrary to such order.

4. In view of the above, we do not find any infirmity in the impugned order dated 10.04.2014 passed by the learned Commissioner (Appeals). Accordingly, appeal filed by the appellant is dismissed.

(Order dictated and pronounced in the open Court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

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