

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI**

REGIONAL BENCH - COURT NO. II

**Customs Early Hearing Application No. 85735 of 2026
in
Customs Appeal No. 85837 of 2026**

[Arising out of letter No. CUS/AG/MISC/412/2026-PCCCC dated 15.04.2026 of the Commissioner of Customs, Airport Special Cargo, Mumbai-III read with communication dated 16.04.2026 of the Commissioner of Customs, Airport Special Cargo, Mumbai-III]

Heimerie Refinery Pvt. Ltd.

FF-22, Shripad Residency,
Satyamev Vista Lane, Gota,
Ahmedabad 382 481.

.... Appellant

Versus

**Commissioner of Customs, Airport Cargo
Complex, Mumbai**

Ground Floor, G-Block, Bharat Diamond Bourse,
Bandra-Kurla Complex, Bandra (E), Mumbai 400 051.

.... Respondent

APPEARANCE:

Shri Prakash Shah, Sr. Advocate for the Appellant

Shri Manish Mohan, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 85602/2026

Date of Hearing: 22.04.2026

Date of Decision: 22.04.2026

PER: ASHOK JINDAL

An application with a request for early hearing of the case came up for consideration before the Bench.

2. Shri Prakash Shah, Senior Advocate appearing for the appellant submits that the issue is squarely covered by a latest decision dated 20.04.2026 of Hon'ble High Court of Gujarat in Civil Appeal No.5512/2026 filed by M/s. Enero Jewels Pvt. Ltd. He submits that the issue being in narrow compass, early hearing may be allowed and the matter be heard.

3. Shri Manish Mohan, learned Commissioner, AR, submits that the appellant is agitating against a communication sent to the appellant by Deputy/Assistant Commissioner and therefore, the same is not maintainable.

4. Learned counsel for the appellant submits that vide the said letter the Deputy/Assistant Commissioner merely communicates the decision of his office i.e. Commissioner of Customs and therefore, the appeal is maintainable as held in a number of cases.

5. Learned AR opposes the averment of the learned counsel and submits that the application/appeal be dismissed as the same cannot be entertained.

6. At this juncture, learned counsel for the appellant requests for permission to withdraw the appeal with liberty to agitate before the appropriate authority.

7. Accordingly, the appeal as well as the miscellaneous application are dismissed as withdrawn. The appellant is at liberty to approach appropriate authority for remedy. Such authority may decide the representation of the appellant as early as, in any case not later than two weeks.

(Order pronounced in open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)