CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
PRINCIPAL BENCH, COURT NO. 2

CUSTOMS APPEAL NO. 50182 OF 2026

[Arising out of Order in Appeal No. IND-EXCUS-000-APP-21-2025-26 dated 07.11.2025 passed by the Commissioner (Appeals), CGST, Customs & Central Excise, Indore]

RAMABORS EXIM LLP **.....APPELLANT**
92/50 CC Gautam Budh Marg,
Lucknow 226018

Vs.

COMMISSIONER OF CUSTOMS-INDORE **.....RESPONDENT**

Appearance:
Present for the Appellant : Shri Vineet Kumar Singh, Advocate
Present for the Respondent: Shri Ram Parvesh Prasad, Authorised Representative

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

FINAL ORDER NO. 50960 /2026

Date of Hearing : 11/05/2026
Date of Decision : 20/05/2026

ASHOK JINDAL

1. The appellant is in appeal against the impugned order wherein the cash found during the course of investigation has been absolutely seized and the application for release of the seized goods as well as seized cash have been dismissed.

2. The facts of the case are that the based on the intelligence gathered by the DRI, Raipur that the goods have been imported by the appellant under Bill of Entry No. 5055568 dated 14.08.2024 in container no. MEDU7369550 and MSNU7799310 with the declared

description of "draping tubes(window curtain parts/accessories) filed at ICD, MMLP, Naya Raipur was put on hold. The goods were examined under Pachanama proceedings dated 28.08.2024 representative samples of each type of goods from each of the container were drawn. During the cross examination, the valuation of the goods was conducted by government approved valuer. The Government Valuer Report dated 31.08.2024 informed that goods are stainless steel/ alloy steel tubes having total fair import value of Rs.2.54 crores which is much higher than the value declared by the importer in the said Bill of Entry i.e. 21.24 lakhs. The samples drawn from the imported consignment were sent to the research and control laboratory. Bhilai steel Plant, Bhilai for testing. The laboratory vide their report informed that the samples having the characteristics of stainless steel and the tested steel contains chromium, Manganese and Nickel and found to be stainless steel tubes correctly classified under Chapter 73. Further in another set of samples drawn during the investigation was sent to the CRCL, New Delhi which report provides that all six samples are composed of (non-magnetic) stainless steel. On the basis of that –CTI 73064000 instead of declared classification by the appellant under Chapter 83 that goods were absolutely seized. During the course of investigation, the amount of Rs. 2,52,98,600/- was also seized. The appellant filed an application for provisional release of the said cash and the goods under section 110 of the Customs Act, 1962 but the application was rejected for provisional release of the seized goods and seized cash. Aggrieved, of the said order the appellant is before me.

3. Learned counsel for the appellant submits that the issue of classification of said goods has been settled by this Tribunal in their own case vide Final Order No. 85085-85087/2026 dated 08.01.2026 wherein this Tribunal held the appropriate classification of the impugned goods is Chapter 83. Further he submitted that in their own case vide Final Order No. A/85754-85755/2024 dated 05.08.2024, the provisional release of the said goods have been allowed. Therefore, the appellant be allowed for provisional release of the impugned goods.

4. On the other hand, learned Authorised Representative submitted that during the course of investigation, it was found that the goods are appropriately classified under stainless steel tubes, therefore, goods have been absolutely seized and the seized cash was to be sent by Hawala to the supplier of the goods.

5. Heard the parties.

6. After hearing both the sides I find that first and formost issue arise before whether single member bench can entertain the issue of provisional release of seized goods or not?

7. The said issue has been examined by this Tribunal **Rajguru Enterprises Pvt Ltd.** vs. **Commissioner of Cus. (Prev), Mumbai** reported as **2010(260) ELT 108 (Tri.-Mumbai)** wherein this Tribunal observed as under:

> "6. On careful examination of the contents of the caes and submission made by both sides, I find that in this case no demand of duty or penalty has been made. No adjudication has taken place in this case to confirm duty and penalty on the appellants. It is a case of provisional release of the goods by imposing certain conditions, hence the matter can be heard by this Bench. Accordingly, I take up the matter for final disposal."

8. Therefore, I hold that I can take up this matter for final decision. As in the appellant's own case for earlier imports, this Tribunal has allowed the goods for provisional release vide order dated 05.08.2024 and finally the issue has been settled in favour of the appellant vide Final Order dated 08.01.2026 (supra), wherein this Tribunal vide Order dated 05.08.2024 observed as under.

> "4. The manner of import of various steel and steel products, are governed under the orders issued by the Ministry of Steel. Periodically, the said Ministry issues such orders to cover more grades of steel and related products. In the present case, the Ministry of Steel by superseding of the earlier order(s), has issued the 'Steel and Steel Products (Quality Control) Order, 2020' (for short, referred to as 'QCO') dated 22.12.2020, in terms of the powers conferred by Section 16 of Bureau of Indian Standards Act, 2016 (11 of 2016). The said order has provided that every steel and steel product shall conform to the corresponding Indian standards, specified in the Table appended to such order. The appended table, has provided various columns therein viz., the Indian Standards, description of products, ITC (HS) codes and the date of implementation of the order. The Ministry of Steel, Technical Division in the Circular dated 20.10.2023, has provided that all the steel importers, importing steel without BIS license to mandatorily apply and seek clarification from the Ministry of Steel, through QCO portal for each and every imported steel consignment.
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> 5. It is an admitted fact on record that the B/Es in question, were filed by the both the appellants during the months of July, 2023 to September, 2023 for clearance of the imported consignment for home consumption. The B/Es have provided the description of the imported goods as 'End cut rejected CR strips in coil form', classifying the same under CTI 7220 2029. The table appended to the Order dated 22.12.2020 issued by the Ministry of Steel has only provided the primary stainless steel products. However, there is no mention about the non-prime metals in the said order dated 22.12.2020. On perusal of the import documents, it is made clear that the goods imported by the appellants are not prime grade stainless steel items, but 'End cut rejected CR strips in coil form'. In absence of any specific mention of such goods in the table appended to the order dated 22.12.2020, it cannot be inferred that the BIS certification is required even for the non-primary steel items. The said prohibitions were specifically brought into effect vide Circular dated 20.10.2023 issued by the Ministry of Steel, clarifying that all the steel importers are mandatorily required to apply and seek clarification on the dedicated portal for each and every steel consignment, which is imported in the country without BIS license or certification. On careful examination of the said circular dated 20.10.2023, it transpires that the Order dated 22.12.2020 only provided for the certification by BIS

with regard to the 145 items listed in the table appended thereto; and those restricted items were further enlarged in the circular dated 20.10.2023 for consideration of all the imported steel items, for which the importer has to apply and seek clarification for each and every single import consignment. Since, the appellants in the present case, have filed the B/Es prior to the date of issuance of the circular dated 20.10.2023 by the Ministry of Steel, in our considered view, the scope enlarged with regard to 'all the steel items' therein shall have the prospective effect. In this context, para 1.05 in the Foreign Trade Policy (FTP), 2023 has mandated that in case of change in import policy, the imports already made before putting such prohibition / restriction will not be affected. Further, it has also been clarified in the said policy that whenever the Government brings about a policy change of a particular item, the change will be applicable prospectively, from the date of notification, unless otherwise provided for. In other words, for ascertaining the effective date of implementation of the changed policy, the basic criteria to observe is the date of bill of lading; and if such date is prior to the date of issuance of any clarification on the policy, then that would not have any effect, for which the B/Es were already filed.

6. We find that considering the circular dated 20.10.2023 vis-à-vis the FTP 2023, the Chief Commissioner of Customs, Mumbai Customs Zone-II, JNCH, Nhava Sheva in his letter dated 01.12.2023, addressed to the Chief Commissioner of Customs, Ahmedabad has stated that the goods imported through JNCH were released without insisting for the NOC. Since, one Customs Zone has taken such view, that cannot be altered or contradicted by the other Customs Zone, without specifying any valid reasons thereof as to why, the view taken by other Zone cannot be considered for release of the goods.

7. We find that the jurisdictional Commissioner of Customs had sent the samples of the impugned goods for testing at the CRCL, Mumbai. In the test reports submitted by the said agency, with respect to the query, as to whether the same is 'end cut, rejected CR strip in coil form or not', it has been answered that the same could not be ascertained by them, and accordingly returned the sealed remnant samples to the department. By referring to the report submitted by CRCL, the Chartered Engineer had confirmed the estimated market rate of the impugned goods and also stated that the goods do not match / fall in the standard chemical composition range of any one specific grade of SS. On examination of the reports submitted by CRCL and the Chartered Engineer, we find that no definitive inference was drawn, so as to conclude about the exact nature/composition of the product and the true market value of such products.

8. In view of the foregoing discussions, we are of the considered opinion that the appellants should be entitled for provisional release of the goods in question, without insisting for submission of the BIS certificate. It is made clear that this order has been passed only in context with provisional release of the impugned goods. However, this order will not have any bearing on the further proceedings, if any, to be conducted by the department against the appellants.

9. As this Tribunal has already allowed provisional release of the goods to the appellant, therefore, I hold that appellant is entitled to provisional release of the goods in question along with currency on execution of the bond for the amount equivalent to the value of seized goods and probable fine and penalty which might be imposed. It is further make it clear that, this order has been passed only in the context with the provisional released of the goods and the seized currency. However, this order will not have any bearing on the further proceeding on merits of the case to be conducted by the Revenue against the appellant.

10. With these terms appeal is disposed of.

[Order pronounced on **20/05/2026**]

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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