

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 87690 of 2025

(Arising out of Order-in-Original No.114/2025-26/CC/NS-I/CAC/JNCH dated 07.07.2025 passed by the Principal Commissioner of Customs (NS-I), JNCH, Nhava Sheva)

Allanasons Private Limited

.... Appellant

Allana House, Allana road, Colaba,
Mumbai – 400 001.

VERSUS

Commissioner of Customs, Nhava Sheva-I

.... Respondent

Jawaharlal Nehru Custom House, Uran,
Raigad, Maharashtra – 400 707.

APPEARANCE:

Shri Anurag Mishra, Advocate A/w Sanya Bhatia, C.A. for the Appellant
Shri Mahesh Patil, Authorized Representative for the Revenue

WITH

Customs Appeal No. 87707 of 2025

(Arising out of Order-in-Original No.114/2025-26/CC/NS-I/CAC/JNCH dated 07.07.2025 passed by the Principal Commissioner of Customs (NS-I), JNCH, Nhava Sheva)

Amit Anil Ambardekar

.... Appellant

C/o Allanasons Private Limited
Allana House, Allana Road, Colaba,
Mumbai – 400 001.

VERSUS

Commissioner of Customs, Nhava Sheva-I

.... Respondent

Jawaharlal Nehru Custom House, Uran,
Raigad, Maharashtra – 400 707.

AND

Customs Appeal No. 87708 of 2025

(Arising out of Order-in-Original No.114/2025-26/CC/NS-I/CAC/JNCH dated 07.07.2025 passed by the Principal Commissioner of Customs (NS-I), JNCH, Nhava Sheva)

Uday Pandurang Sait

.... Appellant

Room No. 17, Amar Bhavan 5, French Bridge,
Grant Road, Mumbai 400 007.

VERSUS

Commissioner of Customs, Nhava Sheva-I

.... Respondent

Jawaharlal Nehru Custom House, Uran,
Raigad, Maharashtra – 400 707.

AND

Customs Appeal No. 87709 of 2025

(Arising out of Order-in-Original No.114/2025-26/CC/NS-I/CAC/JNCH dated 07.07.2025 passed by the Principal Commissioner of Customs (NS-I), JNCH, Nhava Sheva)

Fauzan Mustafa Alavi

.... Appellant

C/o Allanasons Private Limited
Allana House, Allana road, Colaba,
Mumbai – 400 001.

VERSUS

Commissioner of Customs, Nhava Sheva-I

.... Respondent

Jawaharlal Nehru Custom House, Uran,
Raigad, Maharashtra – 400 707.

AND

Customs Appeal No. 87710 of 2025

(Arising out of Order-in-Original No.114/2025-26/CC/NS-I/CAC/JNCH dated 07.07.2025 passed by the Principal Commissioner of Customs (NS-I), JNCH, Nhava Sheva)

Ace Clearing and Forwarding

.... Appellant

Ace House, Plot No. 41, Sector 6,
Sanpada, Navi Mumbai – 400 705.

VERSUS

Commissioner of Customs, Nhava Sheva-I

....Respondent

Jawaharlal Nehru Custom House, Uran,
Raigad, Maharashtra – 400 707.

APPEARANCE:

Shri S. Garud, Advocate for the Appellants
Shri Mahesh Patil, Authorized Representative for the Revenue

CORAM:

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

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85727-85731/2026

Date of Hearing: 18.02.2026

Date of Decision: 10.06.2026

Per: S.K. MOHANTY

Brief facts of the case, leading to these appeals, are summarized hereinbelow:

1.1 The appellant M/s. Allanasons Private Ltd. is engaged *inter alia*, in the export of "Frozen Buffalo Meat". During the disputed period, the appellant had exported the said product under various Shipping Bills (S/Bs) and claimed duty drawback under Section 75 of the Customs Act, 1962. On account of commercial necessities viz., rejection of goods by foreign buyers due to packing issues, shortage of funds with buyers, re-negotiation of prices, foreign exchange fluctuations and similar commercial reasons etc., a portion of the exported meat were re-imported by the appellant into India. At the time of each re-import, the appellant had filed the Bill of Entry (B/E), specifying that they would avail the benefit of Notification No. 158/95-Cus., dated 14.11.1995.

1.2 However, the department had objected to the claim of the appellant regarding availment of the benefit under the said notification. The Show Cause Notice (SCN) dated 15.12.2022 issued in this regard had *inter alia*, alleged that the goods in question were not returned for commercial reasons and the same were rejected by the overseas buyers due to microbial contamination; that there was identity mismatch in the goods exported vis-à-vis re-imported into India as claimed, such as different dates of slaughter, dates of production, place of slaughter, meat types, quantities etc.; that no proper inventory control was maintained, inasmuch as the appellant had failed to maintain a separate inventory for re-imported goods; that the goods were mixed with general stock, for which it is difficult to establish nexus between initial exportation of meat and their re-importation; that alternate benefit claimed by the appellant under Notification Nos.94/96-Cus., dated 16.12.1996 and/or 45/2017-Cus., dated 30.06.2017 are not available.

1.3 The matter arising out of the SCN dated 15.12.2022 was adjudicated by the learned Principal Commissioner of Customs, NS-I, JNCH, Nhava Sheva vide Order-in-Original No. 114/2025-26/NS-I/CAC/JNCH dated 07.07.2025 (for short, referred to as 'the impugned order'), wherein the benefit of duty exemption under Notification dated 14.11.1995 was denied; differential duty demand amounting to Rs.45,82,52,313/- was confirmed and redemption fine of Rs. 6,00,00,000/- was imposed on the appellant M/s. Allanasons Pvt. Ltd. Besides, the impugned order has also imposed penalties on the said appellant along with other appellants under Section 112(a), 112(b), 114(iii) and 114AA of the Customs Act, 1962. In support of confirmation of the adjudged demands on the appellants, the learned

adjudicating authority has *inter alia*, held that the appellant had failed to comply with the terms of Notification dated 14.11.1995; that the requirements under Notification dated 16.12.1996 had not been complied with inasmuch as the re-imported goods is required to be same goods, which were exported and that no correlation was established by the appellant; that the importer-appellant cannot unilaterally resile to another notification as a 'fallback option', after committing fraud/mis-declaration of re-importation of the goods which were claimed to be exported earlier; that reversal of drawback does not automatically validate exemption under a separate conditional notification.

1.4 Feeling aggrieved with the impugned order dated 07.07.2025, the appellants have preferred these appeals before the Tribunal.

2.1 Learned Advocate appearing for the appellants made the following submissions:

2.2 That it is an admitted fact on record that the appellant's entire production of Frozen Buffalo Meat is exported out of the country and that the appellant does not undertake any domestic sale of the said goods whatsoever. During the disputed period, the appellant exported Frozen Buffalo Meat under proper S/Bs and export documentation and claimed Duty Drawback under Section 75 of the Customs Act, 1962. On account of commercial exigencies, a very small fraction of the exported goods, amounting to approximately 0.22% of total exports, were required to be re-imported into India. The said fact is supported by documentary evidences placed on record and is not disputed by the Department. At the time of each re-import, the appellant filed B/E specifying that the appellant is availing the benefit of Notification No. 158/95. The re-imported goods were examined by Customs officers and the appellant repaid back the entire amount of Duty Drawback, which was availed at the time of original export. Although the reversal of Duty Drawback was not a condition of Notification No. 158/95, the appellant still reversed the same. The re-imported goods were examined by the Customs officers and the containers were sealed with one-time Bottle Seal by the Custom authorities. Under the supervision of the Customs officers, the re-imported goods were dispatched to appellant's manufacturing unit. The receipt of re-imported goods, breaking of Customs seal and unloading of the containers were undertaken in the presence of jurisdictional Central Excise authorities, who confirmed the same through written communications addressed to

Customs. The re-imported goods were thereafter subjected to thawing, re-packing, re-labelling and similar processes as required, and were subsequently stuffed into export containers under the supervision of Central Excise officers. These export containers were sealed and re-exported by filing S/Bs, wherein full particulars of the earlier re-import were disclosed. Upon submission of re-export documents, the Customs authorities verified the compliance of conditions of Notification 158/95 and cancelled/discharged the bonds executed by the appellant at the time of re-import. The said bonds were returned to the appellant and ceased to have any legal existence thereafter. These facts are evidenced by the documents placed on record. Reliance is placed upon the Order of the Tribunal in the case of Bank of India v CC-2021 (9) TMI 686, wherein it has been held that once Bond is cancelled, no demand can be raised, alleging violation of conditions of the Bond.

2.3 Learned Advocate further submitted that simultaneously and independently, the appellant also complied with the conditions of Notification No. 94/96-Cus dated 16.12.1996 (applicable up to 30.06.2017) and thereafter, Notifications No. 45/2017-Cus and 46/2017-Cus dated 30.06.2017 (w.e.f. 01.07.2017); that these notifications provide exemption to re-imported goods from so much of the customs duty as is in excess of the Duty Drawback allowed at the time of export, subject to repayment of such Drawback at the time of re-import. By referring to the said notifications, learned Advocate has pleaded that since the claim of drawback was paid back to the government exchequer and the identity of the re-imported goods were established through maintenance of proper records, the facts of which are not under dispute, the adjudged demands confirmed on the appellants cannot be sustained.

3. On the other hand, learned Authorized Representative appearing for the Revenue reiterated the findings recorded in the impugned order.

4. We have heard both sides and also considered the submissions advanced by the learned Advocate appearing for the appellants and the learned Authorized Representative of the Department. We have also carefully perused the records of the case and the additional written submissions furnished in the form of paper books along with documents, relied upon case laws by both sides.

5. In the impugned order dated 07.07.2015, the facts of the case have been brought out in detail and the issues under dispute have also been captured at paragraph 4.8 under different clauses from A to I, in internal page 44. We find that the issues arising for consideration before us from these appeals are to determine the following aspects:

(i) Whether simultaneous availment of Customs duty exemption benefit under anyone of the notifications issued under Section 25(1) of the Customs Act, 1962 is available to an importer; and particularly whether simultaneous availment of exemption benefit under Notification No. 158/95-Customs dated 14.11.1995 or Notification No. 94/96-Customs dated 16.12.1996, as amended can be extended to reimport of goods into India;

(ii) Whether "Frozen Buffalo Meat" classifiable under Customs Tariff Item (CTI) 02020 3000 which have been reimported during the period February, 2014 to February, 2018 through various B/Es are eligible for exemption from payment of Customs duty, as claimed by the appellants vide Notification No. 158/95-Customs dated 14.11.1995 at the time of import; or under Notification No. 94/96-Customs dated 16.12.1996 on account of payment of drawback availed at the time of export with the jurisdictional customs authorities; or otherwise?

(iii) Whether the adjudged demands including differential duty of Customs of Rs. 45,82,52,313/- along with interest under Notification No. 158/95-Customs dated 14.11.1995 read with Section 143 of the Customs Act, 1962; confiscation of impugned goods and redemption fine offered in lieu of confiscation of such goods for violations under Section 111(m) and 111(o) *ibid* in terms of Section 125(1) *ibid*; and, penalties imposed on the appellants and other co-noticees under Sections 112(a), 112(b), 114(iii), 114AA *ibid*; are sustainable or not;

6. The period of dispute in the present case is from August, 2013 to February, 2018, as the re-imported goods have been initially exported during the period August, 2013 to October, 2017 and these have been re-imported during the period February, 2014 to February, 2018 vide various B/Es listed as Annexure-4 in the Show Cause Notice (SCN) No. 23Commr/NS-I/CAC/JNCH dated 15.12.2022. The relevant provisions

governing the re-import of goods under Section 20 *ibid*, and exemption from payment of customs duty under Section 25 *ibid*, are extracted herein below:

"Re-importation of goods.

Section 20. *If goods are imported into India after exportation therefrom, such goods shall be liable to duty and be subject to all the conditions and restrictions, if any, to which goods of the like kind and value are liable or subject, on the importation thereof.*

Power to grant exemption from duty.

Section 25. *(1) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification in the Official Gazette, exempt generally either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification goods of any specified description from the whole or any part of duty of customs leviable thereon.*

(2) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature to be stated in such order, any goods on which duty is leviable....."

7. On plain reading of the above statutory provisions, it transpires that re-import of goods which been exported from India earlier, upon such reimportation shall be treated as imported goods, and the duties of customs are liable to be paid on such goods. Further, exemption from payment of Customs duty, if any, issued under the authority of Section 25(1) *ibid* shall also be applicable to reimportation of goods.

8. In this regard, considering the fact that the reimported goods have been initially exported out of the country, and that they are reimported for specific purposes, the Central Government have exempted the duty liability on such re-importation, through a number of notifications issued under the powers vested under Section 25(1) *ibid*. Reference of some of these notifications are furnished below:

(i) reimport of private personal property, which prior to their import into India have been exported from the country Notification No.174/66-Customs dated 24.09.1996;

(ii) reimport of Indian goods and parts thereof, which are goods manufactured in India and are being reimported for the purpose of repairs, reconditioning, reprocessing, remaking or for subjecting to any similar process vide Notification No.158/95-Customs dated 14.11.1995, as amended;

(iii) reimport of goods which have been exported earlier under claim for duty drawback of any Customs, Excise duties vide Notification

No.94/96-Customs dated 16.12.1996 as amended by Notification No. 45/2017-Customs dated 30.06.2017;

(iv) reimport of engines of aircraft, parts which were initially taken out of the country for use as replacement of defective ones, defective engines/parts vide Notification No.38/2017-Customs dated 30.06.2017;

(v) reimport of goods which are the nature of challenge cups or trophies won by defence forces or other goods taken by defence forces on their tour abroad vide Notifications No.33/2017-Customs dated 30.06.2017 and No. 17/2017-Customs dated 21.04.2017;

(vi) reimport of goods after their use abroad in execution of contracts approved by the Reserve Bank of India, which have been in the nature of goods not produced or manufactured in India and on which customs duty have been paid at the time of the initial importation vide Notification No.241/82-Customs dated 04.11.1982.

9. In the case before us, upon perusal of the factual matrix along with supporting documents, it transpires that on reimport of the impugned goods i.e., meat and meat products – frozen meat and meat products classifiable under CTI 0202 3000, in each of the B/Es the appellant had furnished the details of S/B number and the date in which the goods were firstly exported and the claim for duty drawback under Section 75 *ibid* was availed. Therefore, the applicable notification for such re-imports is one of the two viz., (1) Notification No. No.94/96-Customs dated 16.12.1996 as amended by Notification No. 45/2017-Customs dated 30.06.2017, which inter alia, require that the amount of drawback of customs or excise duty benefit availed at the time of export are paid back to the government exchequer, and the balance amount of duty of customs leviable on such re-imports, in excess of that drawback benefit, are exempted. (2) Further, Notification No.158/95-Customs dated 14.11.1995, as amended, provide that wherever the reimport of goods are for the specific purpose of reprocessing, refining, reconditioning, remaking or subjecting to any process to enable their export back out of the country, then the entire duty of customs leviable on such imports are exempted, subject to fulfilment of certain conditions specified therein, including re-export after subjecting the re-imported goods to such processes.

10. It is an admitted fact on record that the appellants have paid back the amount of duty drawback benefits claimed at the time of initial exports under the relevant S/Bs along with interest, upon their re-importation into

India for the purpose of carrying out certain processes. The file reference of initial export and re-importation submitted by the appellant was examined by the department and upon proper certification, the repayment of such benefit was permitted. Further, the challan for payment of government dues were also duly certified by the Assistant Commissioner of Customs, Drawback Department of the JNCH Customs Commissionerate. Upon subjective satisfaction that the goods initially exported by the appellants were re-imported, the proper officer of customs had permitted clearance of goods by sealing of the containers carrying the reimported goods, for despatch to the factory of the appellant under bond movement procedures. On arrival of those containers in the factory, the jurisdictional Deputy Commissioner of the Division/Central Excise Commissionerate have certified that the reimported containers have been received in the cold storage/ warehouse of the appellants. Further, the officers of the department deputed for the purpose of verifying the seals and the goods, had supervised the process of breaking the Customs one-time bottle seals of containers and the reimported goods have been destuffed from the containers in their presence. Furthermore, these reimported goods after completing due processes, were subsequently removed from the storage area under physical supervision by sealing of export containers in the presence of Central Excise Officers. On such basis, the reimported goods were once again exported at the port of export under various S/Bs together with the other export documents. This modus operandi adopted by the appellants clearly demonstrates that the correlation between the reimported goods and exportation of those goods upon completion of the requisite processes are established. As an illustration, we may consider the B/E No. 5541252 dated 07.05.2016, through which 140 MTs of frozen boneless buffalo meat were re-imported by the appellants from Vietnam. The said B/E contains the reference of S/B No.4607114 dated 09.12.2015, in which those goods were initially exported; further, there were also reference of the initial drawback benefits claimed by the appellants, which were subsequently paid along with interest on 15.06.2016 before clearance of the re-imported goods; furnishing of undertaking along with transit Bond before the Deputy Commissioner of Appraising Group on 15.06.2016, which were accepted by the concerned officer and permitted for clearance of the goods on 16.06.2016; that those goods cleared from customs were duly received in the warehouse/cold storage of the appellants on 20.06.2016 and upon completion of the processes, the same were subsequently

exported vide S/B Nos. 9688195, 9688198 and 9688243 all dated 26.08.2016. Thus, under such circumstances, the correlation between the reimported goods and those subsequently exported were clearly established and upon an objective and subjective satisfaction, the bond executed by the appellants was duly cancelled by the department. It is a settled position of law that once a bond is cancelled, no demand can be raised alleging violation of conditions of such execution of bond. Therefore, in our considered view, the conditions of the notification dated 14.11.1995 (supra) have been duly complied with by the appellants and as such, no proceedings can be initiated under Section 143 ibid, seeking confirmation of the duty demands.

11. The facts are also not under dispute that at the time of re-importation of goods, the drawback benefit claimed earlier along with interest was paid back by the appellants. Therefore, we are of the view that the requirement of Notification No. 94/96-Customs dated 16.12.1996, as amended, had been duly complied with by the appellants. Since, no further condition for re-export is required to be fulfilled as per the said notification dated 16.12.1996, we are of the considered opinion that the appellants can use or dispose of the goods in the manner desired by them.

12. In this case, the appellants had claimed the benefit of Notification No. 158/95-Customs dated 14.11.1995 and also fulfilled the conditions laid down thereunder. The alternate claim made by them under Notification No. 94/96-Customs dated 16.12.1996, as amended, should also be available inasmuch as the benefit of duty drawback claimed earlier was paid back along with interest, at the time of re-importation itself. Even if, the benefit under the said notification dated 16.12.1996 is not claimed in the B/E due to whatever reason, but having paid back the benefit availed by the imported with due permission from the departmental authorities before clearance of the re-imported goods, the benefit under the notification cannot be curtailed on the ground that such plea was not made initially as was made subsequent to the date of re-import. In this context, it is settled position of law in the case of *Share Medical Care Vs. Union of India* – 2007 (209) E.L.T. 321 (S.C.), that even if an applicant does not claim benefit under a particular notification at the initial stage, he is not debarred, prohibited or estopped from claiming such benefit at a later stage.

13. Learned AR had relied upon the judgement of Hon'ble Supreme Court in the case of *Commissioner of Customs, Kolkata Vs. Indian Rayon and Industries Limited* – 2008 (229) E.L.T. 3 (S.C.) and the Final Order dated 31.08.2017 of the Tribunal in the case of *Lahari Impex Private Limited Vs. Commissioner of Customs, Chennai*, to state that the benefit of notification dated 14.11.1995 is not available to the appellants inasmuch as the conditions laid down therein were not fulfilled. However, we do not agree with such plea made by the learned AR for the obvious reason that the documentary evidences available in the case file clearly demonstrate that the appellants had adequately provided the linkage between the goods initially exported, and those re-imported for carrying out the processes envisaged under the notification dated 14.11.1995. Since the entire cycle of initial export, re-importation of goods and subsequent export were properly documented and the bonds executed by the appellants were cancelled, it cannot be said that the conditions of the said notification have not been complied/fulfilled by the appellants.

14. In view of the foregoing discussions, we conclude that the appellants are entitled for the benefit of duty exemption provided under the Notification No.158/95-Customs dated 14.11.1995. Therefore, the impugned order, to the extent it has confirmed the differential customs duty demand and imposed redemption fine along with penalties are liable to be set aside. Accordingly, the impugned order is set aside and the appeals are allowed in favour of the appellants.

(Order pronounced in open court on 10.06.2026)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

SM