

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 10002 of 2026-SM

(Arising out of impugned Order No. MUN-CUSTM-000-APP-414-25-26 dated 20.11.2025 passed by Commissioner of Customs (Appeals) -Ahmedabad)

D Bhatia And Company

A-42, Group Wazirpur Industrial Area
New Delhi-110052

...Appellant

VERSUS

Commissioner of Customs-Mundra

Office of Pr. Comm. Of Customs,
Custom House Mundra, Kutch,
Mundra Port and Special Economic Zone,
Kachchh, Gujarat-370421

...Respondent

APPEARANCE:

Shri Manish Jain (Advocates) appeared for the Appellant

Shri H. Nachane, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

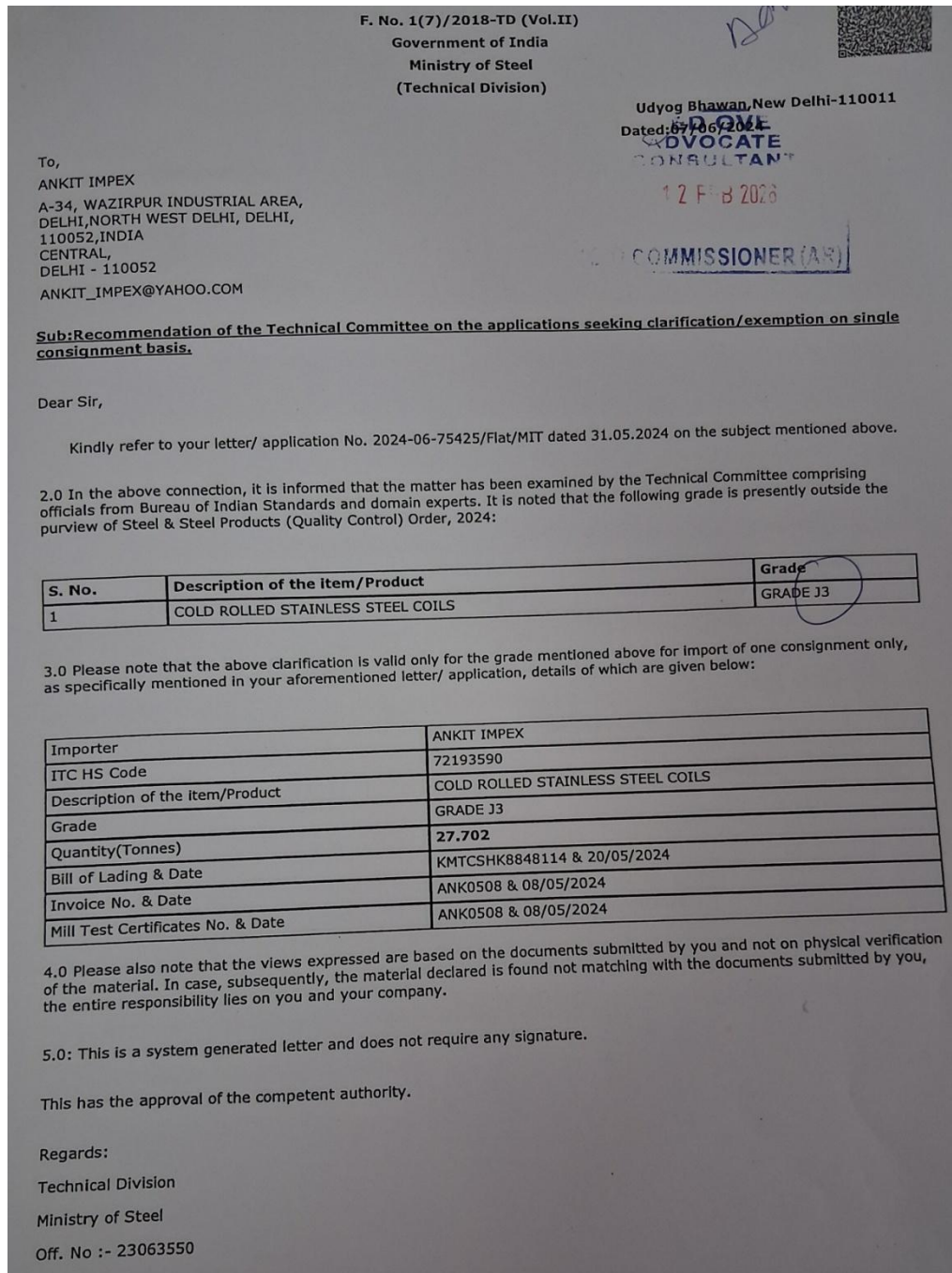
FINAL ORDER NO. 10085 /2026

DATE OF HEARING: 12.02.2026

DATE OF DECISION: 12.02.2026

SOMESH ARORA

In the instant case, import of J3 grade Cold Rolled Stainless Steel is involved which as per department are restricted/prohibited and therefore, same were released inter alia by examining valuation issue which is not challenged before this court and by imposing Redemption Fine and Personal penalty. Feeling aggrieved by the imposition of redemption fine and penalty, the advocate for the party is seeking to place reliance on the decision of Commissioner of Customs Mundra vs Shree Khatu Shyam Sales and Tubes LLP reported in 2026 (2) TMI 302-CESTAT-AHMEDABAD which though dealing with grade J2 but by seeking reliance on the certificate issued by the concerned Ministry that J2 Grade are not objectionable for import had allowed the benefit. The Division Bench after considering that the restriction cannot be allowed to be proceeded with, once the concerned Ministry, inter alia has agreed that the grade mentioned was permissible and has permitted the same to be imported by same or any other party, then it is to be applied for other parties as well, in this case also the same ratio applies. Party is seeking reliance of J-3 being permitted, by seeking to place reliance on certificate of one of the importer which is reproduced below:



Further the goods in this case have been also been identified by the customs as being J-3 grade as declared.

2. In view of the above position, this court following the substance of ruling above is in agreement with the appellant that the appeal on aspects of Redemption Fine and Personal Penalty is allowable. Same is allowed with consequential relief. Appeal allowed.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha