

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

**CUSTOMS APPEAL NO. 10489,10860 OF 2019
CUSTOMS APPEAL NO. 10480 OF 2020**

BOHRA EXPORTS PVT LTD

Appellant

Vs.

JAMNAGAR(PREV)

Respondent

Appearance:

Present for the Appellant :Shri Rahul Gajera with K.J. Kinariwala, Advocates

Present for the Respondent: Shri Girish Nair, Authorised Representative

CORAM:

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

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Date of Hearing : **23/01/2026**

ORDER

Preliminary objection has been raised by the appellant's counsel and the advocate that the matter is still only provisionally assessed and there has been no final assessment and reliance has been placed on 2017 (6) TMI 696 M/s Roochees Times Private Limited vs Jaipur-I to emphasize that there cannot be any demand sustained unless until the bill of entry is finally assessed. Learned AR seeks time to check the position. It transpires that the refund has been filed against assessment order which is still to be finalized. This apparently is an incorrect approach, as the refund or demand can only be raised when the bill of entry is finally assessed. Both sides are required to check up the position at present whether the Bills of Entry have been assessed finally or not. Matter to come up on 08.04.2026.

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**