

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
WEST ZONAL BENCH AT AHMEDABAD**

**REGIONAL BENCH, COURT NO. 1**

**CUSTOMS APPEAL NO. 10615 OF 2023**

[Arising out of OIO-AHM-CUSTOM-000-COM-026-19-20 dated 21/05/2020 passed by  
Commissioner of CUSTOMS-AHMEDABAD-I]

**GRASIM INDUSTRIES LTD**

A3 ADOTUA Birla Centre s k ahire  
Marg worli, Mumbai, Maharashtra-400030

**.....Appellant**

*VERSUS*

**Commissioner of CUSTOMS AHMEDABAD**

Office of the Pr. Commissioner of Customs,  
1<sup>st</sup> Floor, Customs House, Opposite Old High Court,  
Navrangpura, Ahmedabad, Gujarat-380009

**.....Respondent**

**APPEARANCE:**

Shri. Rajkumar Maji, Advocate for the Appellant  
Shri. Sanjay Kumar, Superintendent (AR) for the Respondent

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

**FINAL ORDER NO .A / 10456 /2024**

DATE OF HEARING: 21.02.2024

DATE OF DECISION: 21.02.2024

**RAJU**

This appeal has been by GRASIM INDUSTRIES LTD against denial of the benefit of RoDTEP Scheme in respect of 13 Shipping Bills.

2. The learned counsel for appellant has clarified that their exported goods in 13 Shipping Bills. In the column 'I' of the Shipping Bill, they had clearly indicated their intention to claim the benefit of RoDTEP Scheme.

3. Revenue is of the opinion that the appellant had failed to disclose it the proper column which is column 'D' of the Shipping Bills. A copy of the shipping bill is reproduced below:-

# EXHIBIT-F.

INDIAN CUSTOMS EDI SYSTEM CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS DEPARTMENT OF REVENUE, MINISTRY OF FINANCE GOVERNMENT OF INDIA		Part Code	SB No	SB Date
ICD ANKLESHWAR OPP ONGC TNSHIP OLD NH8 ANKLESHWAR		INAKV6	2391073	13-JUN-21
		IEC/B	1188001353	80
		GSTIN/TYPE	24AAACG4464B2Z3 GSN	
		CB CODE	AAACT98508CH020	
		TYPE	INV	ITEM
		Nos	5	5
		PKG	476	G.WT KGS 122512.9

  

PART - I - SHIPPING BILL SUMMARY											
1. MODE	2. ASSESS	3. EXMN	4. JOBBING	5. MEIS	6. DBK	7. ROSL	8. DEEC/DIA	9. DFRC	10. RE-EXP	11. LUT	
LAND	N	Y	N	N	Y	A	N	N		Y	
12. PORT OF LOADING	INAKV6 (Ankleshwar ICD)				13. COUNTRY OF FINAL DESTINATION CHINA						
14. STATE OF ORIGIN	GUJARAT				15. PORT OF FINAL DESTINATION CNSHA (Shanghai)						
16. PORT OF DISCHARGE	CNSHA (Shanghai)				17. COUNTRY OF DISCHARGE CHINA						
18. EXPORTER'S NAME & ADDRESS GRASIM INDUSTRIES LTD GRASIM CELLULOSIC, PLOT NO. 1, VILAYAT ARGAMA VILAYAT, VAGRA VILAYAT				19. CONSIGNEE NAME & ADDRESS SHENJI SISHON BIOFIBRE CO LTD GUNTIE VILLAGE, SHENGZE, WUJIANG, JIANGSU 215228 CHINA							
20. AD CODE 0510001				21. GSTIN/TYPE 24AAACG4464B2Z3 GSN							
22. RBI WAIVER NO. & DT				23. FOREX BANK A/C NO. 00XXXXXXXXX649							
24. CB NAME TOTAL SHIPPING & LOGISTICS PVT. LTD				25. DBK BANK A/C NO. 00XXXXXXXXX649							
26. AEO				27. IESC NO. HOF C0000033							
28. FOB VALUE 13952327.87				29. FREIGHT 154370		30. INSURANCE 2118		31. DISCOU 0		32. COM 0	
33. DEDUCTIONS 0				34. P/C 0		35. DUTY 0		36. CESS 0		37. DBK CLAIM 321134	
38. MAWB NO.				39. MAWB DT		40. HAWB NO.		41. HAWB DT		42. INVOICE SUMMARY	
43. CONTAINER				44. SEAL		45. DATE		46. SNO		47. ISR NO.	
TGBU4887157				SPP01692212		12-JUN-21		1		48. CHALLAN NO.	
CSNU6240396				SPP01692213		12-JUN-21		2		49. PAYMT DT	
CSNU6421917				SPP01692210		12-JUN-21		3		50. AMOUNT	
SEKU4581144				SPP01692211		12-JUN-21		4			
TRHU5523209				SPP01692214		12-JUN-21		5			
51. SEAL TYPE SELF SEALED				52. NATURE OF CARGO CONTAINERISED				53. NO. OF PACKETS 476		54. NO. OF CONTAINERS 5	
55. MARKS & NUMBERS				56. AS PER INVOICE WE INTEND TO CLAIM REWARDS UNDER REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP) SCHEME AEO CODE: INAAACG4464B2F197 *I/WE UNDERTAKE TO ABIDE BY PROVISION OF FOREIGN EXCHANGE MANAGEMENT ACT, 1999, AS AMENDED FROM TIME TO TIME, INCLUDING REALIZATION / REPATRIATION OF FOREIGN							
57. EVENT		58. DATE		59. TIME		60. LEO NO.		61. LEO Date			
62. Submission		13-JUN-21		17:35				15-JUN-21			
63. Assessment								64. BRC Realisation Date			
65. Examination		15-JUN-21		00:00				31-MAR-22			
66. LEO		15-JUN-21		17:43							

  

**Signature Not Verified**  
 Digitally signed by DS-CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 04  
 Date: 2021.06.15 15:29:29 IST  
 Reason: CUSTOMS  
 Location: INDIA

Scan QR Code using ICETRAK Mobile App for authentication.  
 Visit ICEGATE portal to verify latest version\*.

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4. Heard both sides, learned AR relies on the impugned order.
5. Revenue is of the opinion that the appellant had not claimed the benefit of the said scheme at the time of filing Shipping Bill and that is why the benefit has been denied. The impugned order is states as follow:

*"w.e.f 01.01.2021, it is mandatory for the exporters to indicate in their shipping Bill whether or not they intend to claim RoDTEP on the export is not specifically claimed in the Shipping Bill, no RoDTEP would accrue to the exporter."*

5.1 We find that this statement is totally incorrect and false. The only error committed by the appellant was that instead of column 'D', they have claimed the benefit of column 'I'.

6. The impugned order is set aside and appeal is allowed with consequential relief.

(Dictated and pronounced in the open Court)

**(RAJU)**  
**MEMBER (TECHNICAL)**

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

Prachi