

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD  
R/TAX APPEAL NO. 639 of 2025**

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THE COMMISSIONER OF CUSTOMS KANDLA  
Versus  
BREWS BARRON LLP

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Appearance:  
MR CB GUPTA(1685) for the Appellant(s) No. 1

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**CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA**  
and  
**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

**Date : 11/06/2026  
ORAL ORDER**

**(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

1. Heard learned Senior Standing Counsel Mr. C.B. Gupta for the appellant.

2. The appeal is admitted for consideration of following substantial questions of law:

*“(i) Whether in the facts and circumstances of the case and in law, the CESTAT is right in holding that the request for amendment of Bill of Entry under Section 149 of the Customs Act, 1962 is justified, though such request was made much after initiation of investigation?”*

*“(ii) Whether in the facts and circumstances of the case, the CESTAT is right in allowing the appeal of Respondent, the with consequential relief, if any, as per law, by setting aside the duty demand, confiscation of goods and penalties imposed on the Respondent?”*

3. To be heard with Tax Appeal No. 353 of 2025.

**(BHARGAV D. KARIA, J)**

**(PRANAV TRIVEDI, J)**

SAJ GEORGE