

 <p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</p>	
A FILE NO. फाइल संख्या	CUS/APR/ASS/2519/2025-Gr 4- O/o Pr Commr-Cus-Mundra
B OIO NO. आदेश संख्या	MCH/ADC/ZDC/421/2025-26
C PASSED BY जारीकर्ता	Zala Dipak Additional Commissioner of Customs Custom House, Mundra
D DATE OF ORDER आदेश की तारीख	08-12-2025
E DATE OF ISSUE जारी करने की तिथि	08-12-2025
F SCN No. & Date कारण बताओ नोटिस क्रमांक	Waived as per request letter of Imparter dated 24.11.2025.
G NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक	Aadidev Ispat Private Limited (IEC:AAVCA0174B)
H DIN/ दस्तावेज़ संख्या	पहचान 20251271MO0000924744

1. यहआदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal

under Section 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमाशुल्कआयुक्त) अपील(,
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,
नवरंगपुरा, अहमदाबाद 380 009”

**“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA
HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR
BHUVAN ROAD,
NAVRANGPURA, AHMEDABAD-380 009.”**

3. उक्तअपील यहआदेश भेजने की दिनांक से 60दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/-रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must be accompanied by –

- i. उक्त अपील की एक प्रति और **A copy of the appeal, and**
- ii. इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची 1-के अनुसार न्यायालय शुल्क अधिनियम 1870-के मद सं. 6-में निर्धारित 5/-रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील जापन के साथ ड्यूटी /ब्याज /दण्ड /जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमाशुल्क) अपील (नियम, 1982और सीमाशुल्क अधिनियम, 1962के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में,

जहां केवल जुर्माना विवाद में हो, **Commissioner (A)** के समक्ष मांग शुल्क का 7.5 % भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

Issue in Brief and Details of Bill of Entry:

As per investigation report issued by SIIB Section, Customs House, Mundra, M/s. Aadidev Ispat Private Limited (IEC:AAVCA0174B) (herein after referred as “the importer” for brevity) having office at A-92, Wazirpur Industrial Area, Delhi-110052 (IEC: AAVCA0174B), filed Bill of Entry No. 4049134 dated 22.08.2025, at INMUN1, identified as high risk for concealment of goods without compliance of BIS by filing the Bill of Entry as per House Bill of lading instead of Master Bill of Lading. The assessable value of the subject goods is Rs. 63,87,231/- and the declared duty is. 17,71,498/-.

2. The goods were destined to M/s Transworld CFS Unit-2, APSEZ, Mundra (Kutch) Port- INMUN1. The details of the goods declared in the Bill of entry no. 4049134 dated 22.08.2025 are detailed below:

Table-I

Sr. No	CTH	Description	Quantity	UQC
1	72193590	S/S Cold Rolled Coils Grade N7 (Coils-1) (Size 0.23 MM width above 600 MM) (BIS No-CM/L-4100228978) O/D as per inv	5206	Kgs
2	72193590	S/S Cold Rolled Coils Grade N7 (Coils-6) (Size 0.23 MM width above 600 MM) (BIS No-CM/L-4100228978) O/D as per inv	30215	Kgs
3	72193590	S/S Cold Rolled Coils Grade N7 (Coils-4) (Size 0.30&0.32 MM width above 600 MM) (BIS No-CM/L-4100228978) O/D as per inv	18720	Kgs

Examination of the Goods:

3. The examination of the Bill of Entry No. 4049134 dated 22.08.2025 was conducted on 09.09.2025 under Examination Report in the presence of Shri Sonara Amitbhai Kuberbhai, Authorized Representative of the importer and Shri Vijay Kumar Singh Manager of CFS M/s Transworld CFS Unit-2. The goods, received in container no. BSIU3229955 & TRHU2558243, were examined as per the commercial invoice no. IS25CSF05-10A dated 12.07.2025, issued by M/s I Stainless Steel Co. Ltd., Thailand. During the examination, the containers

seal was found intact and matched the details present in the Bill of Lading. The container was checked for external damage and found to be in good condition. The weighment Slip were cross checked with declared weighment in BE and BL. The details of weighment of containers is as follows:

Sr. No.	BE No. and Date	Container No.	BL Weight in Kgs	CFS Weight in Kgs
1	4049134 dated 22.08.2025	BSIU3229955	27870	27920
2		TRHU2558243	26436	26650

The weighment of goods found as almost as declared in BE/BL. The seal was then cut, and upon opening the container doors, it was observed that the container was loaded with cylindrical shaped rolls of coils wrapped in light green colored PP packaging. Each coil has pasted with a sticker wherein unit, dimensions, Steel Grade order. Cast No. / Heat No., Net weight and BIS marking are printed. The quantity of the goods are found as declared in the Bill of Entry. Further, PMI test was conducted for analysis of Grade and as per the results of PMI test the same was cross checked with BIS of N7 grade. Accordingly, prima facie the goods found as declared in the Bill of entry.

3. **Classification and Valuation of the Goods:**

The importer has classified the goods under CTH 72193590. On verification of the goods description with CTH it is found that the importer has classified the goods correctly. The declared value of the goods by the importer was verified as per NIDB data and the same appears to be fair as per available data.

4. **Investigation Conducted:**

4.1. The Ministry of steel vide order dated 13.06.2025 mandated BIS for input materials for final product covered under Steel QCO, 2024 wherein BL is on or after 16.06.2025. Later on, Ministry of Steel extended the exemption till 15.07.2025. The importer has filed the Bill of Entry on 22.08.2025 on House Bill of lading No. BLMUN25070040 dated 14.07.2025 instead of Master Bill of Lading to avoid the applicability of BIS as per Ministry of steel order dated 13.06.2025. However, the importer has provided the BIS certificate for the goods vide CML No. 4100228978 as per Steel QCO, 2024 but unable to provide BIS for input material of the goods falls under Steel QCO, 2024.

4.2. Accordingly, a summon vide CBIC Din No. 20251071MO0000611098 dated 08.10.2025 was issued to the importer for recording of statement under section 108 of Customs Act, 1962 on 15.10.2025. Shri Rahul Kumar authorized representative of the importer attended the summons and statement of Shri Rahul Kumar was recorded under section 108 of Customs Act, 1962 on 15.10.2025. In his statement Shri Rahul Kumar submitted the following submissions:

- On being asked Shri Rahul Kumar submitted that he is Logistics Manager at

Aadidev Ispat Pvt Ltd. He submitted that their firm is manufacturer of utensils like bottles, bowls, spoons, forks etc.

- On being asked he submitted that they have imported the SS Cold Rolled Coils Grade N7 vide BE No. 4049134 dated 22.08.2025. He further submitted that they have filed BE as per documents provided by the supplier.
- On being asked he submitted that the supplier assured that the material will be shipped before 15.07.2025 but due to some reasons the goods could not board on before 15.07.2025.
- On being asked he submitted that vide letter dated 06.10.2025 Ministry of Steel have decided to grant extension from mandatory input adherence for 3 IS (i.e. 6911, 5522 and 15997) till 31.12.2025 and their consignment falls under IS 6911. So they requested for early release of consignment.

4.3. The Ministry of steel vide order dated 13.06.2025 mandated BIS for input materials for final product covered under Steel QCO, 2024 wherein BL is on or after 16.06.2025. Later on, Ministry of Steel extended the exemption till 15.07.2025. Further, vide letter S-20011/15/2024-Tech-Part (1) dated 06.10.2025 Ministry of Steel extended the applicability of BIS on 03 IS (i.e. 6911, 5522 and 15997) till 31.12.2025. The importer has imported the goods which falls under IS 6911 and same are exempted from BIS till 31.12.2025. However, in the recent case the importer has filed BE No. 4049134 dated 22.08.2025 under House Bill of Lading dated 14.07.2025 instead of Master Bill of Lading to evade the compliance of BIS as per Ministry of Steel Order dated 13.06.2025 before issuance of extension vide letter dated 06.10.2025. So it appears that the importer has not followed the compliance of Section 46(4) while filling of the BE. The importer needs to file the BE with Master Bill of Lading which shows actual date of loading of the cargo on the vessel. By this Act the importer has made himself liable for penalty under Section 117 of The Customs Act, 1962.

5. **LEGAL PROVISIONS:**

5.1. **SECTION 46(4)** of the Customs Act, 1962, prescribes that the importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.

5.2. Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees].

6. **Outcome of Investigation:**

On the basis of Specific information received to SIIB Section, the goods imported by M/s. Aadidev Ispat Private Limited, A-92, Wazirpur Industrial Area, Delhi-110052 (IEC: AAVCA0174B), (herein after referred as “the importer” for brevity) under Bill of Entry No. 4049134 dated 22.08.2025, filed at INMUN1, identified as high risk for concealment of goods without compliance of BIS by filing the Bill of Entry as per House Bill of lading instead of Master Bill of

Lading. The goods were destined to M/s Transworld CFS Unit-2, APSEZ, Mundra (Kutch) Port- INMUN1. An investigation was initiated by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra. The investigation revealed that the importer has not followed the compliance of Section 46(4) of The Customs Act, 1962 and file the BE on House Bill of Lading instead of Master Bills of Lading.

6.2. Conclusion:

The importer has, by their acts of omission and commission, rendered himself liable for penalty under Section 117 of the Customs Act, 1962 by not following the compliance of Section 46(4) of The Customs Act, 1962.

Waiver of Notice and Personal Hearing: -

7 . The importer M/s. Aadidev Ispat Private Limited, A-92, Wazirpur Industrial Area, Delhi-110052 (IEC: AAVCA0174B) vide their letter dated 24.11.2025, have requested for waiver of the Show Cause Notice and personal hearing in the matter, necessary adjudication proceeding/action may be initiated in respect of the said Bill of Entry.

Discussion and Findings

8 . I have carefully gone through the records of the case, investigation report dated 29.11.2025 and the applicable provisions of law. The Importer M/s Adidev Ispat Private Limited vide letter dated 24.11.2025 has requested for the waiver of Show Cause Notice and Personal Hearing. Thus, the principles of natural justice as provided in the Section 122a of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on records.

The issue to be decided by me is:

- i. Whether the importer by his act of omission and commission renders himself liable for the penalty under Section 117 of the Customs Act, 1962 by not following the compliance of Section 46(4) of the Customs Act, 1962.

9. Regarding the issue, I find that M/s. Aadidev Ispat Private Limited, (IEC: AAVCA0174B), under Bill of Entry No. 4049134 dated 22.08.2025, filed at INMUN1, identified as high risk for concealment of goods without compliance of BIS by filing the Bill of Entry as per House Bill of lading instead of Master Bill of Lading. Prima facie it appeared that importer has done this evade the mandatory compliance of BIS on the subject goods. However, vide letter dated 06.10.2025 Ministry of Steel have decided to grant extension from

mandatory input adherence for 3 IS (i.e. 6911, 5522 and 15997) till 31.12.2025 and their consignment falls under IS 6911. Therefore, I find that the importer has not followed the compliance of Section 46(4) of The Customs Act, 1962 and file the BE on House Bill of Lading instead of Master Bills of Lading and by their acts of omission and commission, rendered himself liable for penalty under Section 117 of the Customs Act, 1962 by not following the compliance of Section 46(4) of The Customs Act, 1962.

10. In view of the facts above, I pass the following order.

ORDER

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- i. I impose a penalty of **Rs.50,000/- (Rupees Fifty Thousand only)** on M/s. Aadidev Ispat Private Limited, (IEC: AAVCA0174B) u/s. 117 of the Customs Act, 1962.

11. This Order-in-Original is issued without prejudice to any other action that may be taken against the importer under the Customs Act, 1962 or any other law for the time being in force.

Additional Commissioner of Customs

**Import Assessment
Custom House, Mundra**

To,

**M/s. Aadidev Ispat Private Limited, (IEC: AAVCA0174B)
A-92, Wazirpur Industrial Area, Delhi-110052,**

Copy to:-

1. The Addl. Commissioner (PCA), Custom House, Mundra.
2. The Assistant Commissioner (RRA/TRC/EDI), Custom House, Mundra.
3. Guard File

