



**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
CUSTOM HOUSE MUNDRA, 5-B, PORT USER BUILDING (PUB),
AP & SEZ, PORT ROAD, MUNDRA PORT, MUNDRA-370421**

A	File No.:	GEN/ADJ/ADC/64/2023-Gr 1
B	Order-in-Original No.:	MCH/15/ADC/MK/2023-24
C	Passed by:	Smt. Mukesh Kumari Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra
D	Date of order:	25.04.2023
E	Date of issue:	26.04.2023
F	Importer:	M/s Ved International, (IEC NO: ACWPU8377L) 1st Floor, 372, Sanjay Gandhi Memorial Nagar, Block-F, NIT Faridabad -121001
G	DIN	20230471MO0000712244

1. This copy is granted free of charge for the use of person to whom it is issued.
2. An appeal against this order lies with the **COMMISSIONER OF CUSTOMS (APPEAL), MUNDRA**, having office at **7th floor, Mridul Tower, Behind Times of India, Ashram Road, Ahmedabad – 380009** in terms of Section 128 of the Customs Act, 1962. it should be filed within sixty days from the date of communication of this order.
3. Appeal should be filed in format prescribed. It shall be signed by the person specified in sub-rule (2) of Rule 3 of the Customs Appeal Rules, 1982. It shall be filed in duplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents of the appeal should be forwarded in quadruplicate. The appeal shall be presented in person to the office of the Commissioner (Appeal), Ahmedabad, but the date of receipt in the office will be relevant date of appeal whether in time or not.
4. The copy of this order attached herein should bear a Court fee stamp of Re.1/- (Rupee one only) as prescribed under schedule-1, item 6 of the Court Fees Act, 1870.
5. Proof of payment of duty/penalty should also be attached to the original appeal.
6. Appeal should also bear a Court Fee Stamp of Rs. 5/-.
7. An appeal against this order shall lie before the Commissioner (Appeals) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute or penalty, are in dispute or penalty, where penalty alone is in dispute.

Sub.: Import of “Mixed Glycol” by M/s Ved International (IEC- ACWPU8377L) - reg.

BRIEF FACTS OF THE CASE

M/s Ved International, 1st Floor, 372, Sanjay Gandhi Memorial Nagar, Block-F, NIT Faridabad holding IEC NO: ACWPU8377L (hereinafter referred to as 'the Importer'), has imported the goods named as "Mixed Glycol" vide Bill of Lading No. 209034083 dated 04.03.2021 and 208246515 dated 24.02.2021 at Mundra Port, Valued of USD 141750 quantity net 406.3 MTS packed in flexi bags stuffed in 25 containers. Details of the goods covered under aforesaid two Bill of Ladings are as under-

Table-A

Sr. No.	Bill of Lading No.	Description of Goods as Declared	Declared Net Quantity (in MTS.)	Declared Value of the Goods as per proforma Invoice (TTP-204/2020-21)
01	209034083 dated 04.03.2021	Mixed Glycol CTH 38249100	243.95	USD 141750
02	208246515 dated 24.02.2021	Mixed Glycol CTH 38249100	162.35	

1.2 The Directorate of Revenue Intelligence, Gandhidham Regional Unit (DRI, GRU) had requested to the Office of the Commissioner of Customs House, Mundra, vide their letter dated 31.03.2021 to put on hold the import consignments and arrange for taking the samples in presence of DRI Officials and carry out testing of the subject goods covered under Bill of Lading No. 209034083 dated 04.03.2021 and 208246515 dated 24.02.2021 (IGM No. 2275600 dated 20.02.2021).

1.3 Accordingly, the said import consignment had been put on hold for the examination and sampling of the subject goods. The examination of the said import consignment was carried by the SIIB officers, Custom House, Mundra in presence of the DRI, GRU officials. The officers verified the seals intact with the respective containers with seals mentioned in the Bill of Lading. Further, the seals of the containers were cut and opened. The representative samples were drawn in respect of the above-mentioned Bill of Lading in presence of the DRI, GRU Officials under panchnama dated 13.04.2021 at MICT Terminal, AP & SEZ, Mundra. Details of the seals found intact with containers as mentioned in the Bill of lading.

1.4 During the course of investigation, the representative sealed sample

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so drawn under panchnama dated 13.04.2021 was submitted to the Central Revenue Control Laboratory, Kandla for testing of the subject goods. The Lab Test Report dated 04.06.2021 received from CRCL, Kandla stating that "***the tested and relevant parameters the sample agrees with Automotive Diesel as per IS 1460:2017. However, other parameters as per IS could not ascertained here. It is not Mixed Glycol.***"

1.5 The CRCL, Kandla has opined that the sample meets the specification of **Automotive Diesel**. Thus, it appears that the subject goods have been imported by the importer by way of mis-declaration as Mixed Glycol in the Bill of Lading having No. 209034083 dated 04.03.2021 and 208246515 dated 24.02.2021 instead of declaring correct description of the goods as Automotive Diesel falling under CTH 27101944 (Automotive Diesel as per IS 1460:2017).

2 . As per the Schedule I-Import Policy of the ITC (HS), pertaining to Section

V Chapter 27, only State Trading Enterprises are permitted to import "Automotive Diesel" which is covered under Tariff Item No. CTH 27101944 of Customs Tariff. As per Para 2.20 of Foreign Trade Policy 2015-20 as extended, any goods, import or export of which is governed through exclusive or special privilege granted to State Trading Enterprises (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). As per the Policy condition stipulated for Chapter 27, the import of goods falling under CTH 27101944 is as under:-

"Import is allowed through IOC subject to para 2.20 of the Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P & NG's Resolution No. P-23015/1/2001-MKT dated 08.03.2002 for products excluding gasoline conforming to standard IS2796 (ITC HS Code 27101241) hand automotive diesel fuel, not containing biodiesel, conforming to standard is1460 (ITC 2710944) which would be allowed to be imported by entities in terms of MOPNG Resolution No. P-12029(II)/2?2018 – OMC- PNG dated 08.11.2019."

3. In view of the above facts/reasons, it appears that goods were liable for confiscation under section 111 (d) and 111 (f) of the Customs Act,

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1962. Therefore, the goods were seized by the proper officer under the provisions of Section 110(1) of the Customs Act, 1962 vide Seizure Memo dated 15.06.2021.

4. A search was conducted at the office premises of M/s Maersk Line India Pvt. Ltd, Gandhidham to ascertain/ collect details of communication with importer, booking details along with communication/ email correspondence with the overseas shipping line, transaction details made with shipper/importer with shipping line, M/s Maersk Line India Pvt Ltd. The search was conducted under Panchnama dated 03.07.2021 and it was found that all such information like booking and its payment along with receipt and bank details, communication made with importer/shipper are available at their backend office situated at Mumbai. Thereafter, Shri Pushpendra Singh Rathore Customs Service executive, M/s Maersk Line India Pvt. Ltd. sent an e-mail to backend office to provide the details of all related documents pertaining to both the BL and during the search operation, certain incriminating documents like copy of bill of lading and container tracking details were withdrawn.

5. A letter dated 11.06.2021 was written to ADC (Preventive), New Delhi to search the premises of M/s Ved International (!EC-ACWPU8377L) and withdraw certain documents such as correspondence with the overseas supplier, purchase and sale registers, sale invoices for previously imported goods, details pertaining to office premises, balance sheets and any other relevant documents. The DC (Preventive), New Delhi vide their letter dated 28.07.2021 informed that the premises appeared to be a residential premises which was found locked. His brother Mr. Tony who lived on the ground floor informed that the first floor of the said premises is occupied by his brother Shri Mohit and he is out of station. He further informed that as per his knowledge there is no firm by the name of M/s Ved International.

6. Statement dated 09.05.2022 of Shri Mohit Upadhyay, Proprietor of M/s Ved International, was recorded who inter-alia stated

- That he is the proprietor of M/s Ved International since its establishment in the year 2017.
- That the main business in M/s Ved International is trading of imported of petroleum goods such as Base Oil, Rubber Process Oil and Mixed Glycol. He himself handle all the work related to sale, purchase

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and import of these goods and there is no other staff.

- That the orders are mostly placed telephonically with the overseas supplier M/s Time Techno Packaging LLC, Dubai and then they send them the proforma invoice and Sales Contract.
- That the contact person is Shri Rajesh Bhanushali, owner of M/s Time Techno Packaging LLC having mobile number +971-525772389 and email id as timepkg@gmail.com.
- That they have not filed any Bill of Entry for the Bills of Lading No. 208246515 dated 24.02.2021 & 209034083 dated 04.03.2021.
- That the reason of non filing of bill of entry is that the supplier at the time of sending goods informed that due to some labour mistake at loading point the material loaded on the subject B/L is different from the ordered material. He produced the letter dated 20.02.2021 received vide email dated 26.02.2021.
- That on showing the both test reports dated 04.06.2021 issued by Joint Director, CRCL Kandla, he informed that they had ordered for Mixed Glycol and on 20.02.2021, he was telephonically informed by the supplier that by mistake wrong cargo was loaded at loading point. They had never ordered for Automotive Diesel. They had made around 50% to 60% payment based on the proforma invoice for Mixed Glycol.
- That they had placed the order with M/ s Time Techno Packaging LLC for Mixed Glycol and they had issued the Performa Invoice for the same and they had made around 50% to 60% advance payment for the said goods. Then on 20.02.2021, the supplier telephonically informed that due to some mistake at loading port wrong cargo has been loaded against the B/ L No. 208246515 & 209034083. He immediately asked the supplier to cancel the deal and refund the amount paid by us. Even then the supplier loaded the goods but they did not file Bill of Entry for the said goods. He had also emailed to shipping line on 22.02.2021 to not rail out the containers under BL no. 208246515 & 209034083 to ICD Tughlakabad under any circumstances as they need to bring back the containers to jebel ali from Mundra itself. They have been regularly in touch with the supplier for refund of our payment. They had not filed

any Bill of Entry regarding the consignment, and requested to allow them to re-export the cargo so that their payment may be released by the supplier. They had no clue that the goods were Automotive Diesel instead of Mixed Glycol. **They do not want any Show Cause Notice and personal hearing in the matter.** They are well aware that import of Automotive Diesel is prohibited as per Law.

7. As per the Schedule 1-Import Policy of the ITC (HS), pertaining to Section V Chapter 27, only State Trading Enterprises are permitted to import 'Automotive Diesel Fuel' covered under Tariff Item No. 27101944 of Customs Tariff. As per Para 2.20 of Foreign Trade Policy 2015-20 as extended, any goods, import or export of which is governed through exclusive or special privilege granted to State Trading Enterprises (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). As per the Policy condition stipulated for Chapter 27, import of the goods falling under CTH No. 27101944, are allowed through IOC subject to para 2.20 of the Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P& NG's Resolution No. P-23015/1/2001-MKT dated 08.03.2002 including HPCL, BPCL, & IBP who have been marketing transportation fuels before this date. It further appears that the importer in the present case is not holding status as STE, hence the subject import made by him appears to be in violation of the Foreign Trade Policy 2015-20 as extended. The subject goods mis-declared with reference to their description are in violation of the permission of the Petroleum Act, 1934 and therefore the same has to be considered in violation of Section 11 of Customs Act, 1962 also upon taking context of Notification No. 105-Cus dated 06.08.1938. The above mentioned subject goods are therefore liable for confiscation under the provisions of Section 111(d) and 111 (f) of the Customs Act, 1962 and the importer has rendered themselves liable for penal action under Section 112(a)(i) of the Customs Act, 1962.

8. Relevant Legal provisions of other Acts

Policy Condition of Chapter 27 for CTH

Item Tariff	Description	Policy	Condition
27101944----	Automotive diesel fuel, not containing	State Trading Enterprises Import as per Condition (5) of Chapter 27.	Policy

biodiesel,
conforming to
standard
IS 1460

Condition No. (5) of FTP of Chapter 27 is as below:

(5) Import allowed through IOC subject to para 2.20 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of MoP & NG Resolution No. P-23015/1/2001-MKT dated 08.03.2002 for products excluding gasoline conforming to standard IS 2796 (ITC VIS Code: 27101241) and Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460 (ITC HS Code 27101944) which would be allowed to be imported by entities in terms of MOPNG Resolution No. OMC-PNG dated 08.11.2019.

General provisions 2.20 of Foreign Import Policy defines State Trading Enterprises (STEs) as –

(a) State Trading Enterprises (STEs) are governmental and nongovernmental enterprises, including marketing boards, which deal with goods for export and /or import. Any good, import or export of which is governed through exclusive or special privilege granted to State Trading Enterprise (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). The list of STEs notified by DGFT is in Appendix-2J.

Section 3 (3) of the Foreign Trade (Development and Regulation) Act, 1992

All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.

Para 2.20 of the Foreign Trade Policy, 2015-2020

(a) State Trading Enterprises (STEs) are governmental and nongovernmental enterprises, including marketing boards, which deal with goods for export and /or import. Any good, import or export of which is governed through exclusive or special privilege granted to State Trading Enterprise (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). The list of STEs notified by DGFT is in Appendix-2J.

Provisions of the Petroleum Act, 1934

Section 2- Definitions.—In this Act, unless there is anything repugnant in the subject or context,— (a) “petroleum” means any liquid hydrocarbon or mixture of hydrocarbons, and any inflammable mixture (liquid, viscous or

solid) containing any liquid hydrocarbon; [(b) "petroleum Class A" means petroleum having a flash-point below twenty-three degrees Centigrade; (bb) "petroleum Class B" means petroleum having a flash-point of twenty-three degrees Centigrade and above but below sixty-five degrees Centigrade; (bbb) "petroleum Class C" means petroleum having a flash-point of sixty-five degrees Centigrade and above but below ninety-three degree Centigrade;] (c) 7 ["flash-point"] of any petroleum means the lowest temperature at which it yields a vapour which will give a momentary flash when ignited, determined in accordance with the provisions of Chapter II and the rules made thereunder;

Section 7 of the Petroleum Act, 1934 No license needed for transport or storage of limited quantities of petroleum Class B or petroleum Class C.— Notwithstanding anything contained in this Chapter, a person need not obtain a license for the transport or storage of—

- (i) petroleum Class B if the total quantity in his possession at any one place does not exceed two thousand and five hundred liters and none of it is contained in a receptacle exceeding one thousand liters in capacity; or
- (ii) petroleum Class C if the total quantity in his possession at any one place does not exceed forty-five thousand liters and such petroleum is transported or stored in accordance with the rules made under section 4.

Petroleum Rules 1976

Restriction on delivery and dispatch of petroleum. No person shall deliver or dispatch any petroleum to anyone in India other than the holder of a storage license issued under these rules or his authorized agent or a port authority or railway administration or a person who is authorized under the Act to store petroleum without a license.

Rule 19 of the Petroleum Rules, 2002-Production of certificate and license for import—

(1) Every person desiring to import petroleum shall furnish personally or through his agent to the Commissioner of Customs. —

(a) certificate of storage accommodation in Form II signed by such person or his agent; and

(b) the license or an authenticated copy of the license for the import and storage of such petroleum: Provided that nothing in this rule shall apply to the importation, otherwise than in bulk of petroleum exempted under sections 7, 8, 9 and 10 of the Act: Provided further that the furnishing of a license under clause (b) shall not be necessary for the importation of petroleum

class C in bulk in quantity exempted under section 7 of the Act.

(2) Notwithstanding anything contained in sub-rule (1) a person may import petroleum Class A in bulk, even if -

- (i) he is not holding a license for storage at the port of importation; or
- (ii) the storage accommodation in the premises licensed in his name is not sufficient to hold the quantity of petroleum intended to be imported: Provided in both cases adequate advance arrangements to the satisfaction

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of the Conservator are made by the importer to distribute the petroleum from the port of import to premises licensed to store such petroleum.

Show Cause Notice & Personal Hearing

9. Following the principle of natural justice, opportunity of personal hearing in the subject case were granted on 14.03.2023. Shri Kamal Sehgal, authorized representative of the importer M/s Ved International appeared on 14.03.2023 for personal hearing in the case and requested to re-export the goods covered under Bill of Lading No. 209034083 dated 04.03.2021 and 208246515 dated 24.02.2021. Further, he requested to take a lenient view while adjudicating the case as the goods are under heavy detention and demurrage charges. Further, he has submitted that he will submit the written submission within a few days. The importer had emailed on 25.03.2023 and submitted a letter without enclosures. Further another email was received on 12.04.2023 vide which they had forwarded copies of the following documents- Bill of Ladings, supplier's letter dated 20.02.2021, Sales Contract for Mixed Glycol, email dated 22.02.2021 sent to the shipping line M/s Maersk Line India Pvt. Ltd. and test report for the aforesaid bill of ladings.

DISCUSSION AND FINDINGS

10.1 I have carefully gone through the investigation report dated 07.06.2022 received from Investigation Agency (SIIB), the written submissions dated 24.03.2023, the available records of the case and applicable provisions of law. I find that the condition of principle of natural justice under Section 122A of the Customs Act, 1962 has been complied. Hence, I proceed to decide the case on the basis of facts and documentary evidences available on records.

10.2 I find that the importer M/s Ved International, had not filed any Bill of Entry against their imported consignment vide Bill of Lading No. 209034083 dated 04.03.2021 and 208246515 dated 24.02.2021 (IGM No. 2275600 dated 20.02.2021) Valued of USD 141750 quantity net 406.3 MTS packed in flexi bags stuffed in 25 containers have declared as Mixed Glycol under CTH 27101990. Further, the representative sample were drawn and submitted in the CRCL, Kandla Laboratory for testing. The CRCL, Kandla has opined that the sample meets the

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specification of **Automotive Diesel**. Thus, it appears that the subject goods have been imported illegally by the importer by way of mis-declaration as Mixed Glycol in the Bill of Lading having no. 209034083 dated 04.03.2021 and 208246515 dated 24.02.2021 instead of declaring correct description of the goods as Automotive Diesel falling under CTH 27101944 (Automotive Diesel as per IS 1460:2017).

10.3 I find that the importer has perused the panchnama dated 13.04.2021 drawn at MICT Terminal, AP & SEZ, Mundra and agreed with the Panchnama contents and he also perused the Test report dated 04.06.2021 of CRCL Kandla and agreed with the Lab Test Report i.e. the goods is “Automotive Diesel”. The importer agreed that mis-declaration of the goods is an offence which attracts penal action under the customs Act, 1962.

10.4 I find that the importer has stated before investigation that after knowing the fact of supplier has sent wrong goods, they have contacted with supplier and supplier agreed on his mistake and then he requested to the shipping line M/s Maersk Line India Pvt. Ltd. vide email dated 22.02.2021 to not rail out the container at Mundra Port and returned back the same at Jabel Ali under intimation to them. He has also submitted copy of email dated 22.02.2021 addressed to the Shipping Line M/s Maersk Line India Pvt. Ltd. for do not offload the containers at Mundra Port and returned the same at Jabel Ali before investigation.

10.5 As per the Schedule 1-Import Policy of the ITC (HS), pertaining to Section V Chapter 27, only State Trading Enterprises are permitted to import ‘Automotive Diesel Fuel’ covered under Tariff Item No. 27101944 of Customs Tariff. As per Para 2.20 of Foreign Trade Policy 2015-20 as extended, any goods, import or export of which is governed through exclusive or special privilege granted to State Trading Enterprises (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). As per the Policy condition stipulated for Chapter 27, import of the goods falling under CTH No. 27101944, are allowed through IOC subject to para 2.20 of the Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P& NG’s Resolution No. P-23015/1/2001-MKT dated 08.03.2002 including HPCL, BPCL, & IBP who have been marketing transportation fuels before this date. It

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further appears that the importer in the present case is not holding status as STE, hence the subject import made by him appears to be in violation of the Foreign Trade Policy 2015-20 as extended. The subject goods mis-declared with reference to their description are in violation of the permission of the Petroleum Act, 1934 and therefore the same has to be considered in violation of Section 11 of Customs Act, 1962 also upon taking context of Notification no. 105-Cus dated 06.08.1938.

The policy condition-2 of the Chapter 27 stipulates that: -

“2. Import of SKO shall be allowed through State Trading Enterprises (STEs) i.e. IOC, BPCL, HPCL and IBP for all purpose with STC being nominated as a STE for supplies to Advance License holders. Advance License holders shall, however, have the option to import SKO from the above mentioned STEs including STC.”

Further, The Policy condition of the Chapter 27 is reproduced below: -

“Import allowed through IOC subject to para 2.20 of Foreign Trade Policy except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P & NG’s Resolution No. P-23015/1/2001-MKT dated 08.03.2002 including HPCL, BPCL & IBP who have been marketing transportation fuels before this date.”

The Para 2.20 of the Foreign Trade Policy are reproduced below:

2.20 State Trading Enterprises (STEs)

(a) State Trading Enterprises (STEs) are governmental and non-governmental enterprises, including marketing boards, which deal with goods for export and / or import. Any good, import or export of which is governed through exclusive or special privilege granted to State Trading Enterprise (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). The list of STEs notified by DGFT is in Appendix-2J. (b) Such STE(s) shall make any such purchases or sales involving imports or exports solely in accordance with commercial considerations, including price, quality, availability, marketability, transportation and other conditions of purchase or sale in a non-discriminatory manner and shall afford enterprises of other countries adequate opportunity, in accordance with customary business practices, to compete for participation in such purchases or sales. (c)

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DGFT may, however, grant an authorisation to any other person to import or export any of the goods notified for exclusive trading through STEs.”

10.6 In view of the discussions made in para supra, I find that the Importer M/s Ved International has tried to import “Automotive Diesel” CTH 27101944 by mis-declaring the same as “Mixed Glycol” classified their product under CTH- 38249100 instead of CTH- 27101944. By doing so, the importer has violated the provisions of FTP and Customs Act and made the imported goods liable for confiscation under Section 111 (d) and 111(f) of the Customs Act, 1962. As the importer has not been filed bill of Entry for clearance of imported goods hence the Section 111 (m) of Customs Act 1962 is not applicable in the instant case. Also, the importer is liable for penal action under Section 112 (a) of the Act *ibid*. Further, it is noticed that the goods are lying in the custody of the custodian since 23.02.2021 and incurred substantial amount by way of demurrage and detention. It is also a fact that the goods are requested for re-exporting purpose, these facts have bearing while determining quantum of Redemption Fine and Penalty.

11. In view of the aforesaid discussions and findings, I pass the following order:

ORDER

11.1 I reject the declared classification of imported goods “Mixed Glycol” which were classified under CTH 38249100 and order the same to be re-classified under CTH- 27101944 Automotive Diesel in view of Lab Test Report dated 04.06.2021.

11.2 I order for confiscation of imported goods (i.e. Automotive Diesel) valued at **USD 141750 (Rs. 1,04,46,975/-)** covered under Bill of Lading No. 209034083 dated 04.03.2021 and 208246515 dated 24.02.2021 (IGM No. 2275600 dated 20.02.2021) under Section 111 (d) and 111(f) of the Customs Act, 1962. However, I give an option to the importer to redeem the confiscated goods on payment of redemption fine of **Rs. 10,00,000/- (Rupees Ten Lakhs only)** under Section 125 of the Customs Act, 1962 for re-export purpose only.

11.3 I also impose a penalty of **Rs. 20,00,000/- (Rupees Twenty Lakhs Only)** on the importer M/s Ved International (IEC NO: ACWPU8377L), under Section 112 (a)(i) of the Customs Act, 1962.

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11.4 I also permit to re-export of the goods on payment of redemption fine and penalty and other charges as applicable as ordered above.

12. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person in terms of any provision of the Customs Act, 1962 and/or any other law for the time being in force.

1 3 . The investigation report F.No. S/15-03/Enq- MixedGlycol/SIIB-D/CHM/21-22 dated 07.06.2022 issued by the Deputy Commissioner, SIIB, Customs House, Mundra, is hereby disposed off.

Signed by Mukesh Kumari

Date: 25-04-2023 11:10:18
(Mukesh Kumari)

Additional Commissioner
Import Section, CH Mundra

F.No. GEN/ADJ/ADC/64/2023-Gr 1 Date:25-04-2023

To,

M/s Ved International,
(IEC NO: ACWPU8377L)
1st Floor, 372, Sanjay Gandhi Memorial Nagar,
Block-F, NIT Faridabad -121001

Copy to:-

1. The Deputy Commissioner of Customs (RRA), Custom House, Mundra.
2. The Deputy Commissioner of Customs (TRC), Custom House, Mundra
3. The Deputy Commissioner of Customs (EDI), Custom House, Mundra.
4. The Deputy Commissioner of Customs (SIIB), Custom House, Mundra.
5. Guard File.