



प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा
**OFFICE OF THE PRINCIPAL COMMISSIONER,
CUSTOM HOUSE, MUNDRA**

Port User Building (PUB), Mundra (Gujarat – 370421)
ई-मेल / E-Mail: group5-mundra@gov.in

A	फा .सं/ FILE NO.	CUS/APR/MISC/2706/2024-Group 5-6
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/132/2025-26
C	द्वारा पारित किया गया PASSED BY	Dipak Zala ADDITIONAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA.
D	आदेश की तिथि DATE OF ORDER	18-07-2025
E	जारी करने की तिथि DATE OF ISSUE	18-07-2025
F	कारण बताओ नोटिस संख्या तिथि . SCN NUMBER & DATE	CUS/APR/MISC/2706/2024-Gr 5-6 dated 20.07.2024
G	नोटिसीपार्टी / आयातक/ NOTICEE/ PARTY/ IMPORTER	M/s ASIA Motor Works Limited (IEC0803009208) 34 Km, Milestone, Bhuj Bhachau Road, Village-Kaniyabe, Kachch, Gujarat-370020
H	डिन सं . DIN NUMBER	20250771MO000000CC1E

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

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

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-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 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”

“The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within three months 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 accompanied by -

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं०-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.

7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

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

8. 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 (Appeals) 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.

BRIEF FACTS OF THE CASE

M/s ASIA Motor Works Limited (IEC0803009208) having address at 34 Km, Milestone, Bhuj Bhachau Road, Village-Kaniyabe, Kachch, Gujarat-370020 (hereinafter referred as "the importer") had filed the Bill of Entry No. 5885529 dated 01.02.2012 for "Re-import of Rejected Steel Wheel for Trucks (WTK005 Wheel) under Tariff item 87087000 of first schedule of the Customs Tariff, 1975 by availing benefit of Sr. 1(e) of Notification No. 94/96-Cus dated 16.12.1996, as amended and submitted RE Bond No. 2000243183 dated 29.02.2012 for Rs. 13,41,999/-.

The said re-imported goods were earlier exported vide Shipping Bill No. 4024058 dated 08.06.2011.

2. As per department comments, the importer has exported 560 wheels under Shipping Bill no. 4024058 dated 08.06.2011 but the quantity of re-imported is 446 wheels. No remittance was made for returned goods. On re-importation, the benefit of Notification No. 94/96-Cus, Sr. No. 1(e) have been claimed by the importer, for which the importer has informed the jurisdictional C.Ex Authorities on 17.02.2012 and to the DGFT on 24.02.2012. The importer also executed a transit bond. The full export performance has not expired for the EPCG scheme. The importer also confirmed that they have not availed duty free

inputs from the nominated agencies. The condition of notification requires to file a Transit Bond till receipt of goods in the premises of the manufacture under Central Excise Control. There is no category of Transit Bond available in the bond menu, hence the Tr-bond cannot be generated, hence, the Tr- bond has been inserted as Re-Export Bond under Re-bond category to clear the B/E in the system.

3. Notification No.94/96-Customs, dated the 16th December, 1996

Sr. No.	Description of Goods	Amount of Duty
1	(e) under duty exemption scheme (DEEC) Export Promotion Capital Goods Scheme (EPCG)	<p>Amount of excise duty leviable at the time and place of importation of goods and subject to the following conditions applicable for such goods –</p> <ul style="list-style-type: none"> I. DEEC book has not been finally closed and export in question is delogged from DEEC book. II. In case of EPCG scheme the period of full export performance has not expired and necessary endorsements regarding reimport have been made. III. The importer had intimated the details of the consignment re-imported to the [Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise] in charge of the factory where the goods were manufactured and to the licensing authority regarding the fact of re-importation and produces a dated acknowledgement of such intimation at the time of clearance of goods. IV. The manufacturer- exporters who are registered with Central Excise Department may be permitted clearance of such goods without payment of Central Excise duty under transit bond .to be executed with the customs authorities, such bond will be cancelled on the production of certificate issued by Central Excise authorities about receipt of re-imported goods into their factory.

4. In the present case, the goods were exported vide Shipping Bill No. 4024058 dated 08.06.2021 whereas the said goods have been re-imported vide Bill of Entry No. 5885529 dated 01.02.2012, thus the re-importation has taken place within a period of 1 year from the date of exportation.
5. Further, as per Sr. No.1 (e) of the Notification No. 94/96 dated 16.12.1996'(IV) The Manufacturer- Exporters Who Are Registered with Central Excise Department May Be Permitted Clearance of Such Goods Without Payment of Central Excise Duty Under Transit Bond to Be Executed with The Customs Authorities, Such Bond Will Be Cancelled On the Production of Certificate Issued by Central Excise Authorities About Receipt of Re-Imported Goods into

Their Factory." The importer, even after expiry of one year from the import of the said goods, had not submitted proof of re-exportation or Production of Certificate Issued by Central Excise Authorities about Receipt of Re-Imported Goods into their Factory of the said goods to the satisfaction of the Deputy / Assistant Commissioner of Customs, Therefore, consultative clarification letters F. No. CUS/APR/MISC/2706/2024-Gr 5-6 dated 19.03.2024 and 18.06.2024 have been issued to the said importer informing that the re-export bond was still pending for closure, requesting to submit all the documents pertaining to re-export of the goods within prescribed time limit, failing which action under the provisions of the Customs Act, 1962 would be initiated. However, as per the available records, the said importer has not submitted the required documents and therefore the aforesaid Bonds have not been closed.

6. As per the provisions of Section 143 of the Customs Act, 1962, the said imported goods were allowed clearance by proper officer on execution of bond by the importer wherein the importer bounded themselves to discharge liability in certain manner, which they have failed to do so in as much as the re-imported goods covered under S. No.1 (e) of Notification No. 94/96-Cus. have not submit the Production of Certificate Issued by Central Excise Authorities About Receipt of Re-Imported Goods into their Factory pertaining to re-export of the subject goods within prescribed time limit. Thus, the said importer appears to have not complied with the conditions of the said Notification, and undertaking given in the Re-export Bond.
7. Thus, it appears that the said importer is liable to pay duty forgone of **Rs 3,87,191/-**, (calculated as per BCD 10%, CVD 12%, Customs Cess 3%, Spl.Addl duty 4%.) on the said imported goods along with interest at the applicable rate on the imported goods in terms of conditions of the said Notification and conditions of the bond executed by the importer read with Section 143 of the Customs Act, 1962. The duty calculation are as under:-

Sr. No.	Bill of Entry No. & Date	Item No.	Description	CTH	Assessable Value	BCD @10%	CVD @12%	Customs Cess @3%	Spl.Addl duty 4%	Total duty recoverable
1	5885529 dated 01.02.2012	1	Re-import of Rejected Steel Wheel for Trucks (WTK005 Wheel	87087000	1341999	134199.9	177143.9	9340.313	66507.32	387191.4

LEGAL PROVISIONS IN RESPECT OF IMPORTED GOODS:

8. The relevant provisions of the Customs Act, 1962 and the rules made there under are as follows: -
 - a. **Section 143. Power to allow import or export on execution of bonds in certain cases.** -
9. Where this Act or any other law requires anything to be done before a person can import or export any goods or clear any goods from the control of officers of customs and the 1 [Assistant Commissioner of Customs or

Deputy Commissioner of Customs] is satisfied that having regard to the circumstances of the case, such thing cannot be done before such import, export or clearance without detriment to that person, the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] may, notwithstanding anything contained in this Act or such other law, grant leave for such import, export or clearance on the person executing a bond in such amount, with such surety or security and subject to such conditions as the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] approves, for the doing of that thing within such time after the import, export or clearance as may be specified in the bond.

10. If the thing is done within the time specified in the bond, the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall cancel the bond as discharged in full and shall, on demand, deliver it, so cancelled, to the person who has executed or who is entitled to receive it; and in such a case that person shall not be liable to any penalty provided in this Act or, as the case may be, in such other law for the contravention of the provisions thereof relating to the doing of that thing.
11. ***If the thing is not done within the time specified in the bond, the 1 Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall, without prejudice to any other action that may be taken under this Act or any other law for the time being in force, be entitled to proceed upon the bond in accordance with law.***
 - b. **SECTION 17. Assessment of duty.** — (1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty if any, leviable on such goods.
 - c. **Section 46(4)** 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].

Section 46(4A) The importer who presents a bill of entry shall ensure the following, namely :—

- a. the accuracy and completeness of the information given therein;
- b. the authenticity and validity of any document supporting it; and
- c. compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.”
8. In the present case, it appears that the said importer has failed to discharge the conditions laid down under Notification No. 94/96-Cus. dated 16.12.1996 inasmuch as they claimed the benefit of Sr. No. 1(e) of Notification No. 94/96-Cus. The said importer has also not submitted documentary evidence pertaining to re-export of the said re-imported goods within prescribed time limit. Thus, the said importer appears to have not complied with the conditions of the said Notification, and undertaking given in the Re-export Bond. Thus, the said importer appears to have wrongly claimed and availed the benefit of the above-mentioned notification and therefore contravened the above said provisions with an intent to evade payment of Customs Duty leviable and payable on the import of subject goods. It appears that the said importer had contravened the provisions of sub-section (4) and (4A) of Section 46 of the

Customs Act, 1962 inasmuch as while filing Bill of Entry, they had to ensure the accuracy and completeness of the information given therein for assessment of Customs duty. Therefore, the said importer appears liable to pay the Customs duty amounting to **Rs 3,87,191/- (Rupees Three Lakh Eighty Seven Thousand One Hundred and Ninety One Only)** in respect of the said imported goods along with interest at the applicable rate, in terms of the condition of Re-export Bond executed by the importer and Section 143 of the Customs Act, 1962 and also the Re-export Bond furnished by the importer is required to be enforced / appropriated for such recovery.

9. Whereas, as per clause (o) of Section 111 of the Customs Act, 1962, any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under the Customs Act, 1962 or any other law for the time being in force, in respect of which the condition is not observed, shall be liable to confiscation. As the exemption under Notification No. 94/96-Cus. dated 16.12.1996 was granted to the said re-imported goods subject to the condition of their re-exportation within prescribed time limit, whereas the said condition has not been observed, therefore, the aforesaid goods appear liable for confiscation under Section 111(o) of the Customs Act, 1962. Therefore, the said re-imported goods totally valued at **Rs. 13,41,999/- (Rupees Thirteen Lakh Fourty One Thousand Nine Hundred Ninety Nine Only)**, appear liable for confiscation under Section 111(o) of the Customs Act, 1962.
10. The aforesaid acts of omission and commission on the part of the said importer appear to have rendered them liable to penalty as provided under Section 112(a) / 114A of the Customs Act, 1962.
11. Therefore, SCN F. No. CUS/APR/MISC/2706/2024-Gr 5-6 dated 20.07.2024 was issued to **M/s. ASIA Motor Works Limited** (IEC0803009208) having address at 34 Km, Milestone, Bhuj Bhachau Road, Village-Kaniyabe, Kachch, Gujarat-3770020 to show cause to the **Addl. Commissioner of Customs**, Custom House, Mundra as to why: -
 - i. The exemption under Notification No. 94/96-Cus. dated 16.12.1996, claimed and availed in respect of Bill of Entry No. 5885529 dated 01.02.2012 should not be denied.
 - ii. The imported goods of declared Assessable value of **Rs. 13,41,999/- (Rupees Thirteen Lakh Fourty One Thousand Nine Hundred and Ninety Nine Only)**, should not be held liable for confiscation under Section 111(o) of the Customs Act, 1962 read with conditions of Bond executed in terms of Section 143 of the Customs Act, 1962 read with Sr. No. 1(e) of Notification No. 94/96-Cus. dated 16.12.1996 as amended / applicable and why redemption fine should not be imposed in lieu of confiscation under Section 125 of the Customs Act, 1962;
 - iii. Duty Forgone amount of **Rs 3,87,191/- (Rupees Three Lakh Eighty Seven Thousand One Hundred and Ninety One Only)** along with applicable interest (from the date of clearance of goods to the date of payment of duty) should not be demanded and recovered in terms of conditions of Bond executed under section 143 of the Customs Act, 1962 read with Sr. No. 1(e) of Notification No. 94/96-Cus. dated 16.12.1996, as amended/applicable from them.
 - iv. Penalty should not be imposed on the importer under Section 112(a)/114A of the Customs Act, 1962 for the acts of omission and commission.
 - v. Re-export Bond furnished by the importer should not be enforced in terms of Section 143(3) of the Customs Act, 1962 for recovery of the duty, interest, penalty and Redemption Fine leviable on the importer, if any.

RECORD OF PERSONAL HEARING

13. The personal hearing dates scheduled on 30.06.2025, 10.07.2025 and 17.07.2025 were informed to the importer in pursuit of following the principal of natural justice. However, no one appeared for personal hearing, neither any submission on the in the matter was received from them. Therefore, the case has been taken up for finalization based on the documents available on the records.

DISCUSSION & FINDING

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14. I have carefully gone through the case records and applicable provisions of Law. I proceed to decide the case on the basis of facts and documentary evidences available on records. The main issues before me are to decide whether-
 - i. The exemption under Notification No. 94/96-Cus. dated 16.12.1996, claimed and availed in respect of Bill of Entry No. 5885529 dated 01.02.2012 should not be denied.
 - ii. The imported goods of declared Assessable value of **Rs. 13,41,999/- (Rupees Thirteen Lakh Forty One Thousand Nine Hundred and Ninety Nine Only)**, should not be held liable for confiscation under Section 111(o) of the Customs Act, 1962 read with conditions of Bond executed in terms of Section 143 of the Customs Act, 1962 read with Sr. No. 1(e) of Notification No. 94/96-Cus. dated 16.12.1996 as amended / applicable and why redemption fine should not be imposed in lieu of confiscation under Section 125 of the Customs Act, 1962;
 - iii. Duty Forgone amount of **Rs 3,87,191/- (Rupees Three Lakh Eighty Seven Thousand One Hundred and Ninety One Only)** along with applicable interest (from the date of clearance of goods to the date of payment of duty) should not be demanded and recovered in terms of conditions of Bond executed under section 143 of the Customs Act, 1962 read with Sr. No. 1(e) of Notification No. 94/96-Cus. dated 16.12.1996, as amended/applicable from them.
 - iv. Penalty should not be imposed on the importer under Section 112(a)/114A of the Customs Act, 1962 for the acts of omission and commission.
 - v. Re-export Bond furnished by the importer should not be enforced in terms of Section 143(3) of the Customs Act, 1962 for recovery of the duty, interest, penalty and Redemption Fine leviable on the importer, if any.
15. I find that M/s ASIA Motor Works Limited (IEC0803009208) having address at 34 Km, Milestone, Bhuj Bhachau Road, Village-Kaniyabe, Kachch, Gujarat-3770020 (hereinafter referred as "the importer") had filed the Bill of Entry No. 5885529 dated 01.02.2012 for "Re-import of Rejected Steel Wheel for Trucks (WTK005 Wheel) under Tariff item 87087000 of first schedule of the Customs Tariff, 1975 by availing benefit of Sr. 1(e) of Notification No. 94/96-Cus dated 16.12.1996, as amended and submitted RE Bond No. 2000243183 dated 29.02.2012 for Rs. 13,41,999/-. The said re-imported goods were earlier exported vide Shipping Bill No. 4024058 dated 08.06.2011.
16. I find that as per department comments, the importer has exported 560 wheels under Shipping Bill no. 4024058 dated 08.06.2011 but the quantity of re-imported is 446 wheels. No remittance was made for returned goods. On re-

importation, the benefit of Notification No. 94/96-Cus, Sr. No. 1(e) have been claimed by the importer, for which the importer has informed the jurisdictional C.Ex Authorities on 17.02.2021 and to the DGFT on 24.02.2012. The importer also executed a transit bond. The full export performance has not expired for the EPCG scheme. The importer also confirmed that they have not availed duty free inputs from the nominated agencies. The condition of notification requires to file a Transit Bond till receipt of goods in the premises of the manufacture under Central Excise Control. There is no category of Transit Bond available in the bond menu, hence the Tr-bond cannot be generated, hence the Tr- bond has been inserted as Re-Export Bond under Re-bond category to clear the B/E in the system.

17. In the present case, I find that the goods were exported vide Shipping Bill No. 4024058 dated 08.06.2021 whereas the said goods have been re-imported vide Bill of Entry No. 5885529 dated 01.02.2012, thus the re-importation has taken place within a period of 1 year from the date of exportation.
18. Further, I find that Further, as per Sr. No.1 (e) of the Notification No. 94/96 dated 16.12.1996 "(IV) The Manufacturer- Exporters Who Are Registered with Central Excise Department May Be Permitted Clearance of Such Goods Without Payment of Central Excise Duty Under Transit Bond to Be Executed with The Customs Authorities, Such Bond Will Be Cancelled On the Production of Certificate Issued by Central Excise Authorities About Receipt of Re-Imported Goods into Their Factory." The importer, even after expiry of one year from the import of the said goods, had not submitted proof of re-exportation or Production of Certificate Issued by Central Excise Authorities about Receipt of Re-Imported Goods into their Factory of the said goods to the satisfaction of the Deputy / Assistant Commissioner of Customs, Therefore, consultative clarification letters F. No. CUS/APR/MISC/2706/2024-Gr 5-6 dated: - 19.03.2024 and 18.06.2024 have been issued to the said importer informing that the re-export bond was still pending for closure, requesting to submit all the documents pertaining to re-export of the goods within prescribed time limit, failing which action under the provisions of the Customs Act, 1962 would be initiated. However, as per the available records, the said importer has not submitted the required documents and therefore the aforesaid Bonds have not been closed.
19. I find that As per the provisions of Section 143 of the Customs Act, 1962, the said imported goods were allowed clearance by proper officer on execution of bond by the importer wherein the importer bounded themselves to discharge liability in certain manner, which they have failed to do so in as much as the re-imported goods covered under S. No.1 (e) of Notification No. 94/96-Cus. have not submit the Production of Certificate Issued by Central Excise Authorities About Receipt of Re-Imported Goods into their Factory pertaining to re-export of the subject goods within prescribed time limit. Thus, the said importer has not complied with the conditions of the said Notification, and undertaking given in the Re-export Bond.
20. I find that the said importer is liable to pay duty forgone ofRs 3,87,191/-, (calculated as per BCD 10%, CVD 12%, Customs Cess 3%, Spl.Addl duty 4%,) on the said imported goods along with interest at the applicable rate on te imported goods in terms of conditions of the said Notification and conditions of the bond executed by the importer read with Section 143 of the Customs Act, 1962.
21. I find that that the said importer has failed to discharge the conditions laid

down under Notification No. 94/96-Cus. dated 16.12.1996 inasmuch as they claimed the benefit of Sr. No. 1(e) of Notification No. 94/96-Cus. the said importer has also not submitted documentary evidence pertaining to re-export of the said re-imported goods within prescribed time limit. Thus, the said importer has not complied with the conditions of the said Notification, and undertaking given in the Re-export Bond. Thus, the said importer has wrongly claimed and availed the benefit of the above-mentioned notification and therefore contravened the above said provisions with an intent to evade payment of Customs Duty leviable and payable on the import of subject goods. I find that the said importer had contravened the provisions of sub-section (4) and (4A) of Section 46 of the Customs Act, 1962 inasmuch as while filing Bill of Entry, they had to ensure the accuracy and completeness of the information given therein for assessment of Customs duty. Therefore, the said importer is liable to pay the Customs duty amounting to **Rs 3,87,191/- (Rupees Three Lakh Eighty Seven Thousand One Hundred and Ninety One Only)** in respect of the said imported goods along with interest at the applicable rate, in terms of the condition of Re-export Bond executed by the importer and Section 143 of the Customs Act, 1962 and also the Re-export Bond furnished by the importer is required to be enforced / appropriated for such recovery.

22. I find that as per clause (o) of Section 111 of the Customs Act, 1962, any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under the Customs Act, 1962 or any other law for the time being in force, in respect of which the condition is not observed, shall be liable to confiscation. As the exemption under Notification No. 94/96-Cus. dated 16.12.1996 was granted to the said re-imported goods subject to the condition of their re-exportation within prescribed time limit, whereas the said condition has not been observed, therefore, the aforesaid goods are liable for confiscation under Section 111(o) of the Customs Act, 1962. Therefore, the said re-imported goods totally valued at **Rs. 13,41,999/- (Rupees Thirteen Lakh Fourty One Thousand Nine Hundred Ninety Nine Only)**, are liable for confiscation under Section 111(o) of the Customs Act, 1962.
23. I find that the aforesaid acts of omission and commission on the part of the said importer have rendered them liable to penalty as provided under Section 112(a) (ii) of the Customs Act, 1962.
24. In view of the foregoing discussion and findings, I pass the following order:

ORDER

- i. I order to reject the exemption under Notification No. 94/96-Cus. dated 16.12.1996, claimed and availed in respect of Bill of Entry No. 5885529 dated 01.02.2012.
- ii. I order for confiscation of the goods having declared Assessable value of **Rs. 13,41,999/- (Rupees Thirteen Lakh Fourty One Thousand Nine Hundred and Ninety Nine Only)** under Section 111(o) of the Customs Act, 1962 read with conditions of Bond executed in terms of section 143 of the Customs Act, 1962. I impose a Redemption Fine of **Rs. 1,30,000 /- (Rs. One Lakh Thirty Thousand Only)** under section 125 of the Customs Act, 1962.
- iii. I order to demand and recover the Duty forgone amount of **Rs 3,87,191/- (Rupees Three Lakh Eighty Seven Thousand One Hundred and Ninety One Only) along with applicable interest** in terms of Bond executed under Section 143 of the Customs Act, 1962.
- iv. I order to impose penalty of **Rs. 35000/- (Rs. Thirty Five Thousand only)**

under Section 112(a)(ii) of Customs Act, 1962.

v. I order to enforce the Re-export Bond furnished by the importer under Section 143(3) of the Customs Act, 1962 for recovery of the duty, interest, penalty and Redemption Fine.

25. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

(DIPAK ZALA)

ADDITIONAL COMMISSIONER OF CUSTOMS
CUSTOMS HOUSE, MUNDRA

To,

**M/s ASIA Motor Works Limited (IEC0803009208)
34 Km, Milestone, Bhuj Bhachau Road,
Village-Kaniyabe, Kachch, Gujarat-370020**

Copy to:

i. Guard File.