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.

A	**FILE NO.** फ़ाइल संख्या	CUS/APR/MISC/6313/2026-Gr 4
B	**OIO NO.** आदेश संख्या	MCH/ADC/ZDC/381/2026-27
C	**PASSED BY** जारीकर्ता	Dipak Zala Additional Commissioner of Customs, Customs House, Mundra.
D	**DATE OF ORDER** आदेश की तारीख	13-10-2026
E	**DATE OF ISSUE** जारी करने की तिथि	13-10-2026
F	**SCN No. & Date** कारण बताओ नोटिस क्रमांक	**Importer requested for waiver of PH and SCN vide letter dated 26.09.2026**
G	**NOTICEE/ PARTY/ IMPORTER** नोटिसकर्ता/पार्टी/आयातक	M/s POSCO INDIA PROCESSING CENTER PRIVATE LIMITED(IEC:0409030856), E-564,SANAD ENGINEERING ESTATE, GIDC, AHMEDABAD 382110

1. यह आदेश संबंधित 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 सीमाशुल्क अपील नियमावली 1982 के नियम **3** के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा12**8 A** के अंतर्गत प्रपत्र सीए**- 1** में चार प्रतियों में नीचे बताए गए पते परअपील कर सकताहै-

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. उक्त अपील यह आदेश जारी होने की तिथि 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 the Court Fees 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-1870के 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 ज्ञापन के साथ ड्यूटी/ब्याज/दंड/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिए।
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, 1962 के 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.

-

BRIEF FACTS OF THE CASE

M/s POSCO INDIA PROCESSING CENTER PRIVATE LIMITED(IEC: 0409030856) (hereinafter referred to as the 'Importer'), having their office at E-564, SANAD ENGINEERING ESTATE, GIDC, AHMEDABAD 382110, have filed a Bill of Entry No. 4031285 dated 26.09.2026 (hereinafter referred to as the 'said Bill of Entry') through their Customs Broker M/s. DAMANI SHIPPING PVT LTD. The details of the

declared Assessable Value and Duty are as below

Table-A

Item No.	Bill of Entry No.	Description of Goods	Assessable Value(Rs.)	Duty (Rs.)
1	4031285 dated 26.09.2026	ALUMINIZED STEEL STRIPS IN COILS (CTH 72106900) (3 ITEMS)	1,09,84,065/-	41,15,729/-

2. The aforesaid Bill of Entry has been transferred from the Dock Examination, Customs Mundra to Import Assessment Group 4 as it was found to be non-compliant with the SIMS registration timeline and the SIMS certificate had been issued in violation of the conditions as mentioned in the notice issued vide F.no. S-21022/9/2025-TRADE-TAX dated 19.02.2026 of the Ministry of Steel. The Bill of Entry was found to be non-compliant with the SIMS registration timeline. Accordingly, the Bill of Entry was pushed to the Port Assessment Group for further proceedings. Details of particulars are as under:

Table-B

Sl. No.	Bill of Entry No. & date	IGM Inward date	SIMS Registration Date
1	4031285 dated 26.09.2026	24.09.2026	25.09.2026

3. As per the notice dt. 19.02.2026 issued vide F.No.: S-21022/9/2025-TRADE-TAX, TRADE & TAXATION Division, Ministry of Steel, Govt. of India, by the Under Secretary. Effective from 20.02.2026

The advance registration period to apply for registration on the Steel Import Monitoring System (SIMS) Portal for import of all steel products, except items covered under specific HS Codes of Heading 7204 of ITC(HS), 2022 and import from SEZ/EOU to DTA, will be as under:

Country	***Period***
Nepal, Bhutan & Sri Lanka	***Not earlier than 60th day and not later than 2nd day before the expected date of arrival of import consignment***
All countries except Nepal, Bhutan & Sri Lanka	***Not earlier than 60th day and not later than 3rd day before the expected date of arrival of import consignment***

2. The advance registration period for import of items covered under specific HS codes of heading 7204 of ITC(HS), 2022 would be 'not earlier

than 60th day and not later than 2nd day before the expected date of arrival of import consignment'.

3. Further, the advance registration period for import of items from SEZ/EOU to DTA would be 'not earlier than 60th day and not later than 2nd day before the expected date of arrival of import consignment'.

4. The Automatic Registration Number thus generated shall remain valid for a period of 75 days.

5. This will be effective from 20.02.2026.

4. However, in the instant case, the importer has not followed the timelines/guidelines of the notice dt. 19.02.2026 issued vide F.No.: S-21022/9/2025-TRADE-TAX, and the trade & SIMS registration certificate was generated one day after the IGM inward date, i.e., on 25.09.2026.

5. Since goods were imported into India without following the requisite time limit for the SIMS certificate, the impugned goods have been imported without authorisation and are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for his act of omission and commission, the importer is liable for penalty under Section 112(a) of the Customs Act, 1962.

6. The relevant provisions of law relating to import and valuation of goods in general, the Foreign Trade Policy and Rules relating to imports, the liability of the goods to confiscation under the provisions of the Customs Act, 1962 and other laws for the time being in force are summarised as under:

a. *As per* ***Section 46(4) of the Customs Act, 1962****, 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, relating to the imported goods.*

b. ***Section 111(d) of the Customs Act, 1962 provides for confiscation of any goods which are imported or attempted to be imported or are brought within the Indian Customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force.***

c. ***Section 112(a) of the Customs Act, 1962: - penalty for any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act.***

7. In view of the above, it appears that the impugned goods are imported without following the requisite time-limit of SIMS registration. Therefore, the goods

imported vide the impugned bill of entry are liable for confiscation under Section 111(d) of the Customs Act, 1962, and the importer is liable for penalty under Section 112(a) of the Customs Act, 1962.

RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

8 . The Importer, vide their letter dated 26.09.2026, has made the following submission:

> *"They had registered the SIMS for the subject shipment on 25.09.2026, and the vessel inward date was 24.09.2026. As per Notice No. S-21022/9/2025-TRADE-TAX dated 19.02.2026 published by the Ministry of Steel states that the Steel Import Monitoring System (SIMS) registration should not be earlier than 60th day and not later than 3rd day before the expected date of arrival of the import consignment.*
>
> *The delay in registration of SIMS was due to non-availability of imported Grade EN10346 DX56D on SIMS portal under Non QCO flow.*
>
> *They have visited Ministry of Steel and requested them for the inclusion of this grade on SIMS portal before arrival of vessel but grade updated on SIMS portal dated 25.09.2026. In view of the above, they requested for lenient view and kindly release the consignment by condoning the delay in obtaining the SIMS registration and allow clearance of the shipment as shipment has already arrived.*
>
> *Also please note that they do not want any Show cause notice nor do they want personal hearing on this matter."*

DISCUSSION AND FINDINGS

9 . I have carefully gone through the facts of the case. I find that M/s POSCO INDIA PROCESSING CENTER PRIVATE LIMITED (IEC: 0409030856) filed Bill of Entry No. 4031285 dated 26.09.2026 with declared Assessable value as Rs. 1,09,84,065/- . I find that during the assessment proceedings, it was found that the importer did not follow the timelines/guidelines for SIMS registration in the instant case, and the SIMS registration certificate was generated one day after the IGM inward date. I also find that the Importer waived their right to a Show Cause Notice and Personal Hearing.

10. Now, I take up the above matter in detail. I find that the goods imported vide the said Bill of Entry required compulsory SIMS registration for import into India, in terms of the guidelines of the notice dt. 19.02.2026 issued vide F.No.: S - 21022/9/2025-TRADE-TAX, trade & taxation division, Ministry of Steel, Govt. of India, by the Under Secretary. The importer can apply for said registration not

earlier than the 60th day and not later than the 3rd day before the expected date of arrival of the import consignment in the case of countries other than Nepal, Bhutan & Sri Lanka.

11. I find that, in the instant case, the SIMS registration date is 25.09.2026, which is one day after the arrival of the import consignment, i.e. 24.09.2026. Therefore, it is evident that SIMS registration has not been obtained within the time stipulated in the Notice dt. 19.02.2026 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary. I find that it is nothing but utter negligence on the part of the importer in respect of compliance at the Customs end, as it is evident that the importer had enough time, i.e. 60 days before arrival of the import consignment, to apply for SIMS registration as per the said notice dated 19.02.2026.

12. Since goods were imported into India with a 1-day delay, i.e., without a valid SIMS certificate, the impugned goods have been imported without authorisation and therefore are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for its acts of omission and commission, the importer is liable for penalty under Section 112(a) of the Customs Act, 1962. Since the Importer has submitted SIMS registration on date 25.09.2026, therefore, the goods can be cleared for home consumption under the provision of Section 125 (1) of the Customs Act, 1962.

13. Accordingly, I pass the following order:

ORDER

i. I order confiscation of the impugned goods imported vide Bill of Entry No. 4031285 dated 26.09.2026, having an assessable value of Rs. 1,09,84,065/-, under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of a redemption fine of **Rs.25,000 /- (Rupees Twenty Five Thousand only).**

ii. I impose a penalty of **Rs. 15,000 /-(Rupees Fifteen Thousand only)** on M/s POSCO INDIA PROCESSING CENTER PRIVATE LIMITED (IEC: 0409030856) under Section 112(a)(i) of the Customs Act, 1962, for their act of omission and commission.

14. This Order is issued without prejudice to any other action that may be taken against the noticee or persons or imported goods under the provisions of the Customs Act, 1962 or any other law for the time being in force in India.

Digitally signed by Dipakbhai Zala
Date: 13-10-2026 17:31:42

Zala Dipakbhai Chimanbhai

Additional Commissioner,
Import Assessment,
Custom House, Mundra.

To,

M/s POSCO INDIA PROCESSING CENTER PRIVATE LIMITED (IEC: 0409030856)
E-564, SANAD ENGINEERING ESTATE, GIDC, AHMEDABAD 382110

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cell), CH, Mundra.
2. The Asst./Dy. Commissioner of Customs (EDI), CH, Mundra.
3. The Asst./Dy. Commissioner of Customs (TRC), CH, Mundra.
4. Office Copy.