

	<p style="text-align: center;">OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOM HOUSE, MUNDRA, KUTCH MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 Phone No. 02838-271029/423 FAX No. 02838-271425 Email : group4-mundra@gov.in</p>	 सत्यमेव जयते
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Date: 06-03-2026

CORRIGENDUM TO Order-in-Original No. MCH/ADC/ZDC/578/2025-26 dated 23.01.2026

In exercise of the powers conferred under Section 154 of the Customs Act, 1962, following substitution is made in the Order-in-Original No. MCH/ADC/ZDC/578/2025-26 dated 23.01.2026 issued by the Additional Commissioner of Customs, Import Assessment, Custom House, Mundra:

In Order-in-Original, OIO No. may be read as
“MCH/ADC/ZDC/577/2025-26” instead of
“MCH/ADC/ZDC/578/2025-26”.

All other contents of the said Order-in-Original shall remain unchanged.

**Digitally signed by
Dipakbhai Zala
Date: 06-03-2026
18:56:13**
Additional Commissioner,
Import Assessment, Group-IV,
Custom House, Mundra

F.No. CUS/APR/ASS/180/2026-Gr 4


Dated: 06-03-2026

BY RPAD/E-MAIL/NOTICE BOARD/SPEED POST

To,
Om Drishian International Limited (IEC:0501044825)
SSI-58, Industrial Area, Near Jahangir Puri Metro
Station, GT Karnal Road, Delhi-110033

Copy to:

1. The Dy. Commissioner of Customs, Review Section, CH, Mundra
2. The Dy. Commissioner of Customs, TRC Section, CH, Mundra
3. The Dy. Commissioner of Customs, EDI Section, CH, Mundra
4. Guard file

		<p style="text-align: center;">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: group4-mundra@gov.in</p>
A	फा. सं./ FILE NO.	CUS/APR/ASS/180/2026-Gr 4-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/578/2025-26
C	द्वारा पारित किया गया PASSED BY	Dipak Zala Additional Commissioner of Customs Customs House, Mundra
D	आदेश की तिथि DATE OF ORDER	23.01.2026
E	जारी करने की तिथि DATE OF ISSUE	23.01.2026
F	कारण बताओ नोटिस सं. एवं तिथि SCN NUMBER & DATE	IMPORTER REQUESTED FOR WAIVER in PH & SCN vide submission on 21.01.2026
G	नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER	Om Drishian International Limited (IEC: 0501044825) SSI-58, Industrial Area, Near Jahangir Puri Metro Station, GT Karnal Road, Delhi-110033
H	डिन सं . DIN NUMBER	20260171MO0000836678

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 सीए 3-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 साठ दिन 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 accompanied by -

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं-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 paise 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:

The importer, M/s Om Drishian International Limited (IEC-0501044825) (hereinafter referred to as the 'Importer' for the sake of brevity) having address at SSI-58, Industrial Area Near Jahangir Puri Metro Station G T Karnal Road 110033, has filed Bills of Entry No. 6394225 dated 19.12.2025, 6238724 dated 11.12.2025, 6104947 dated 05.12.2025, 6135848 dated 06.12.2025, 6093501 dated 04.12.2025, 5936014 dt. 26.11.2025, 6086467 dt. 04.12.2025, and 6474981 dated 23.12.2025 (hereinafter referred to as the 'said BoEs' for the sake of brevity) for import of the goods "COLD ROLLED STAINLESS STEEL COIL GRADE J3" (hereinafter referred to as the 'said goods' for the sake of brevity) under Advance License at Mundra Port. The details of said BoEs are as under:

Table-I

Sr No	BE No. & Date	Declared CTH	Description of Goods	Gross Weight/ Net weight/ Pkg	Advance Authorizatio n no.
1.	639422 5 dated 19.12.2 025	7219909 0	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (Size 0.26MM*650MM, 0.26MM*620MM, 0.26MM*690, 0.26MM *730, 0.16MM *690MM, 0.16MM *730MM)	54,460 KGS, 13 Packages	0511036087 dt. 04.11.2025
2.	623872 4 dated 11.12.2 025	7219909 0	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (0.26 MM*510MM, 0.26MM* 620MM, 0.26MM*650, 0.26MM*620)	55,092 Kgs, 15 Packages	0511036087 dt. 04.11.2025
3.	610494 7 dated 05.12.2 025	7219909 0	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (0.26 MM * 510MM, 0.26MM * 510, 0.26MM *620MM)	54,353 KGS, 17 Packages	0511036087 dt. 04.11.2025
4.	613584 8 dated 06.12.2	7219909 0	COLD ROLLED STAINLESS STEEL COIL GRADE J3	53,992 Kgs; 14 Packages	0511036087 dt. 04.11.2025

	025		(0.26MM* 650MM, 0.26MM*690MM, 0.26MM*620MM, 0.16MM*690MM, 0.16MM*730MM)		
5.	609350 1 dated 04.12.2 025	7219909 0	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (0.26MM*810MM, 0.26MM*730MM, 0.26MM*690MM, 0.26MM*650MM)	53,926 Kgs; 12 Packages	0511036087 dt. 04.11.2025
6.	593601 4 dt. 26.11.2 025	7219909 0	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (0.26MM*810MM, 0.26MM*730MM, 0.26MM*690MM, 0.26MM*780MM)	83,172 Kgs; 19 PKgs	0511036087 dt. 04.11.2025
7.	608646 7 dt. 04.12.2 025	7219909 0	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (0.26MM*810MM, 0.26MM*730MM, 0.26MM*690MM, 0.26MM*780MM)	55,320 Kgs; 12 Packages	0511034834 dt. 19.08.2025
8.	647498 1 dated 23.12.2 025	7219909 0	COLD ROLLED STAINLESS STEEL COIL GRADE J3 (0.16MM * 600MM, 0.16MM*730MM, 0.16MM*603MM. 0.16MM* 745MM,	56,150 Kgs, 17 Packages	0511036087 dt. 04.11.2025

			0.16MM*610MM, 0.16MM*690MM, 0.16MM*780MM)		
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SCRUTINY AND EXAMINATION

2. The said BoEs were marked for examination where Officers of the Docks, CH, Mundra carried out PMI test report and examination as per CAVR Order, 2023. The importer has uploaded the PMI test reports in e-sanchit.

3. Analysis of Mill Test Certificates

3.1. Mill Test Certificate of BoE No. 6394225 dated 19.12.2025

The importer has uploaded the Test Certificate no. KRMTCOD25101-B dated 22.11.2025 in e-Sanchit for the goods imported under BoE No. 6394225 dated 19.12.2025. The details of the chemical composition of all 13 packages is as below:

NO.	SIZE(MM)	HEAT NO.	WEIGHT	CHEMICAL COMPOSITIONS(%)							
				C	Si	Mn	P	S	Cr	Ni	Cu
KR01	0.26*650	B11B1B	4142	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR02	0.26*620	B11B13B	3708	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR03	0.26*650	B11B15B	3578	0.13	0.32	9.41	0.03	0.03	13.4	1.15	0.58
KR04	0.26*650	B11B15C	3728	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR05	0.26*690	11B91B	3608	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR06	0.26*690	11B78B	4196	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR07	0.26*730	11B95A	4536	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR08	0.16*690	XF50712B031A	4368	0.13	0.32	9.41	0.03	0.03	13.4	1.15	0.58
KR09	0.16*690	XF50712B031B	4154	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR10	0.16*690	XF50712A081A	4179	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR11	0.16*690	XF50712A081B	4345	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR12	0.16*730	XF50906A019A	4996	0.13	0.32	9.42	0.03	0.03	13.5	1.16	0.58
KR13	0.16*730	XF50906A019B	4922	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58

3.2. Mill Test Certificate of BoE No. 6238724 dated 11.12.2025

The importer has uploaded the Test Certificate no. KRMTCOD25071-X dated 22.11.2025 in e-Sanchit for the goods imported under BoE No. 6238724 dated 11.12.2025. The details of the chemical composition of all 15 packages is as below:

NO.	SIZE(MM)	HEAT NO.	WEIGHT	CHEMICAL COMPOSITIONS(%)							
				C	Si	Mn	P	S	Cr	Ni	Cu
KR01	0.26*510	10KD5-AP	3204	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR02	0.26*510	10KD5-BP	3538	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR03	0.26*510	A2510247AP	2740	0.13	0.32	9.41	0.03	0.03	13.4	1.15	0.58
KR04	0.26*510	A2510308AP	4098	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR05	0.26*510	A2510346AP	3302	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR06	0.26*620	S10485AP	3808	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR07	0.26*620	S10485BP	3572	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR08	0.26*620	S10485CP	3404	0.13	0.32	9.41	0.03	0.03	13.4	1.15	0.58
KR09	0.26*650	S10441AAP	2610	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR10	0.26*650	S10441ABP	3400	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR11	0.26*650	S10441BP	4724	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR12	0.26*620	S10547AP	4802	0.13	0.32	9.42	0.03	0.03	13.5	1.16	0.58
KR13	0.26*620	S10547BP	5048	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR14	0.26*510	A2511032BP	3430	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR15	0.26*510	A2511033BP	3412	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58

3.3. Mill Test Certificate of BoE No. 6104947 dated 05.12.2025

The importer has uploaded the Test Certificate no. KRMTCOD25071-V dated 13.11.2025 in e-Sanchit for the goods imported under BoE No. 6104947 dated 05.12.2025. The details of the chemical composition of all 17 packages is as below:

NO.	SIZE(MM)	HEAT NO.	WEIGHT	CHEMICAL COMPOSITIONS(%)							
				C	Si	Mn	P	S	Cr	Ni	Cu
KR01	0.26*510	A2510248AP	2724	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR02	0.26*510	A2510248BP	2560	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR03	0.26*510	10KD4-BP	3266	0.13	0.32	9.41	0.03	0.03	13.4	1.15	0.58
KR04	0.26*510	10KD3-AP	3258	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR05	0.26*510	10KD2-AP	3296	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR06	0.26*510	10KD1-AP	3038	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR07	0.26*510	10KD6-BP	3328	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR08	0.26*510	A2510247BP	2616	0.13	0.32	9.41	0.03	0.03	13.4	1.15	0.58
KR09	0.26*510	A2510182BP	3246	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR10	0.26*510	10KD4-AP	3133	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR11	0.26*510	10KD1-BP	3376	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR12	0.26*510	10KD6-AP	3108	0.13	0.32	9.42	0.03	0.03	13.5	1.16	0.58
KR13	0.26*510	A2510182AP	3278	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR14	0.26*510	A2510359BP	3334	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR15	0.26*620	S10483AP	4234	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR16	0.26*620	S10483BP	3144	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR17	0.26*620	S10483CP	3414	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58

3.4. Mill Test Certificate of BoE No. 6135848 dated 06.12.2025

The importer has uploaded the Test Certificate no. KRMTCOD25101-A dated 19.11.2025 in e-Sanchit for the goods imported under BoE No. 6135848 dated 06.12.2025. The details of the chemical composition of all 14 packages is as below:

NO.	SIZE(MM)	HEAT NO.	WEIGHT	CHEMICAL COMPOSITIONS(%)							
				C	Si	Mn	P	S	Cr	Ni	Cu
KR01	0.26*650	S10443C	3084	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR02	0.26*650	B11B1C	3672	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR03	0.26*690	S11017B	3356	0.13	0.32	9.41	0.03	0.03	13.4	1.15	0.58
KR04	0.26*620	B11B13A	3506	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR05	0.26*620	B11B13C	3418	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR06	0.26*620	B11B14A	3472	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR07	0.26*620	B11B14B	3556	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR08	0.26*650	B11B15A	3530	0.13	0.32	9.41	0.03	0.03	13.4	1.15	0.58
KR09	0.16*690	XF50712A152A	4238	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR10	0.16*690	XF50712A152B	4314	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR11	0.16*730	225068860A	4568	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR12	0.16*730	225068860B	4460	0.13	0.32	9.42	0.03	0.03	13.5	1.16	0.58
KR13	0.16*730	225032371A	4591	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR14	0.16*730	225032371B	4227	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58

3.5. Mill Test Certificate of BoE No. 6093501 dated 04.12.2025

The importer has uploaded the Test Certificate no. KRMTCOD25071-W dated 15.11.2025 in e-Sanchit for the goods imported under BoE No. 6093501 dated 04.12.2025. The details of the chemical composition of all 12 packages is as below:

NO.	SIZE(MM)	HEAT NO.	WEIGHT	CHEMICAL COMPOSITIONS(%)							
				C	Si	Mn	P	S	Cr	Ni	Cu
KR01	0.26*810	S101006A	5226	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR02	0.26*730	S11073B	4526	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR03	0.26*690	S10972C	3914	0.13	0.32	9.41	0.03	0.03	13.4	1.15	0.58
KR04	0.26*690	S11016B	5694	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR05	0.26*690	S11017A	3546	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR06	0.26*690	S11017C	3908	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR07	0.26*650	S10444B	5638	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR08	0.26*810	S101005B	5122	0.13	0.32	9.41	0.03	0.03	13.4	1.15	0.58
KR09	0.26*730	S11072B	4332	0.13	0.32	9.41	0.03	0.03	13.5	1.15	0.58
KR10	0.26*690	S10972A	3408	0.14	0.32	9.41	0.03	0.03	13.4	1.17	0.58
KR11	0.26*690	S10972B	3522	0.13	0.32	9.43	0.03	0.03	13.4	1.16	0.58
KR12	0.26*690	S11016A	5090	0.13	0.32	9.42	0.03	0.03	13.5	1.16	0.58

3.6. Mill Test Certificate of BoE No. 5936014 dt. 26.11.2025

The importer has uploaded the Mill Test Certificate for invoice no. 02-GEL1017-4 dated 31.10.2025 in e-Sanchit for the goods imported under BoE No 5936014 dt. 26.11.2025. The details of the chemical composition of all 19 packages is as below:

SIZE/MM	WEIGHT (KGS)	CHEMICAL COMPOSTION %							
		C	Si	Mn	P	S	Ni	Cr	Cu
0.26*690	4494	0.1760	0.5300	9.1100	0.0430	0.0050	1.1200	13.320	0.5000
0.26*690	4286	0.1760	0.5300	9.1100	0.0430	0.0050	1.1200	13.320	0.5000
0.26*730	4064	0.1750	0.5100	8.9000	0.0450	0.0060	1.1600	13.380	0.5200
0.26*730	4236	0.1750	0.5100	8.9000	0.0450	0.0060	1.1600	13.380	0.5200
0.26*780	4006	0.1780	0.5000	8.7600	0.0440	0.0060	1.1500	13.280	0.5100
0.26*810	3280	0.1770	0.5200	8.7300	0.0450	0.0060	1.1400	13.310	0.5000
0.26*810	3436	0.1770	0.5200	8.7300	0.0450	0.0060	1.1400	13.310	0.5000
0.26*690	4282	0.1760	0.5300	9.1100	0.0430	0.0050	1.1200	13.320	0.5000
0.26*730	4510	0.1750	0.5100	8.9000	0.0450	0.0060	1.1600	13.380	0.5200
0.26*780	4710	0.1780	0.5000	8.7600	0.0440	0.0060	1.1500	13.280	0.5100
0.26*780	4814	0.1780	0.5000	8.7600	0.0440	0.0060	1.1500	13.280	0.5100
0.26*810	4326	0.1770	0.5200	8.7300	0.0450	0.0060	1.1400	13.310	0.5000
0.26*810	5214	0.1770	0.5200	8.7300	0.0450	0.0060	1.1400	13.310	0.5000
0.26*690	4216	0.1760	0.5300	9.1100	0.0430	0.0050	1.1200	13.320	0.5000
0.26*730	4406	0.1750	0.5100	8.9000	0.0450	0.0060	1.1600	13.380	0.5200
0.26*730	4554	0.1750	0.5100	8.9000	0.0450	0.0060	1.1600	13.380	0.5200
0.26*780	4748	0.1780	0.5000	8.7600	0.0440	0.0060	1.1500	13.280	0.5100
0.26*780	4386	0.1780	0.5000	8.7600	0.0440	0.0060	1.1500	13.280	0.5100
0.26*810	5204	0.1770	0.5200	8.7300	0.0450	0.0060	1.1400	13.310	0.5000

3.7. Mill Test Certificate of BoE No. 6086467 dt. 04.12.2025

The importer has uploaded the Mill Test Certificate for invoice no. 02-GEL1017-3 dated 31.10.2025 in e-Sanchit for the goods imported under BoE No 6086467 dt. 04.12.2025. The details of the chemical composition of all 12 packages is as below:

SIZE/MM	WEIGHT (KGS)	CHEMICAL COMPOSITION %							
		C	Si	Mn	P	S	Ni	Cr	Cu
0.26*690	4260	0.1760	0.5400	9.1100	0.0430	0.0050	1.1500	13.400	0.5000
0.26*730	4472	0.1770	0.5100	8.8000	0.0450	0.0060	1.1600	13.380	0.4900
0.26*730	4570	0.1770	0.5100	8.8000	0.0450	0.0060	1.1600	13.380	0.4900
0.26*780	4714	0.1780	0.4900	8.7600	0.0440	0.0060	1.1500	13.530	0.5100
0.26*780	4754	0.1780	0.4900	8.7600	0.0440	0.0060	1.1500	13.530	0.5100
0.26*810	4934	0.1770	0.5000	8.7300	0.0450	0.0060	1.1400	13.350	0.5200
0.26*690	4450	0.1760	0.5400	9.1100	0.0430	0.0050	1.1500	13.400	0.5000
0.26*730	4438	0.1770	0.5100	8.8000	0.0450	0.0060	1.1600	13.380	0.4900
0.26*730	4568	0.1770	0.5100	8.8000	0.0450	0.0060	1.1600	13.380	0.4900
0.26*780	4982	0.1780	0.4900	8.7600	0.0440	0.0060	1.1500	13.530	0.5100
0.26*810	4340	0.1770	0.5000	8.7300	0.0450	0.0060	1.1400	13.350	0.5200
0.26*810	4838	0.1770	0.5000	8.7300	0.0450	0.0060	1.1400	13.350	0.5200

3.8. Mill Test Certificate of BoE No. 6474981 dated 23.12.2025

The importer has uploaded the Test Certificate no. JX120525140-1 dated 05.12.2025 in e-Sanchit for the goods imported under BoE No. 6474981 dated 23.12.2025. The details of the chemical composition of all 17 packages is as below:

ITEM	Coil no.	Heat no.	Specification		Quantity (kgs)	Finish	Length (m)	C	Si	Mn	P	S	NI	Cr	Cu
			OD(mm)	WT(mm)											
1	2505-371	2511431	0.16*600		3348	/	/	0.137	0.452	9.501	0.031	0.005	1.07	14.12	0.68
2	2505-374	2511434	0.16*730		3500	/	/	0.132	0.459	9.536	0.041	0.004	1.05	14.12	0.64
3	2505-379	2511436	0.16*600		3370	/	/	0.127	0.463	9.612	0.042	0.003	1.05	14.04	0.63
4	2505-381	2511439	0.16*603		3120	/	/	0.129	0.431	9.513	0.029	0.005	1.06	14.08	0.58
5	2505-381	2511439	0.16*603		3345	/	/	0.129	0.431	9.513	0.029	0.005	1.06	14.08	0.58
6	2505-374	2511434	0.16*600		2530	/	/	0.132	0.459	9.536	0.041	0.004	1.05	14.12	0.64
7	2505-374	2511434	0.16*600		2288	/	/	0.132	0.459	9.536	0.041	0.004	1.05	14.12	0.64
8	2505-382	2511438	0.16*745		2920	/	/	0.125	0.407	9.406	0.034	0.004	1.01	13.98	0.64
9	2505-379	2511436	0.16*610		3625	/	/	0.132	0.459	9.536	0.041	0.004	1.05	14.12	0.64
10	2505-374	2511434	0.16*730		3440	/	/	0.137	0.452	9.501	0.031	0.005	1.07	14.12	0.68
11	2505-371	2511431	0.16*600		3574	/	/	0.137	0.452	9.501	0.031	0.005	1.07	14.12	0.68
12	2505-379	2511436	0.16*610		3110	/	/	0.127	0.463	9.612	0.042	0.003	1.05	14.04	0.63
13	2505-379	2511436	0.16*600		3510	/	/	0.127	0.463	9.612	0.042	0.003	1.05	14.04	0.63
14	2505-381	2511442	0.16*690		3600	/	/	0.135	0.458	9.423	0.037	0.005	1.08	14.08	0.62
15	2505-382	2511438	0.16*745		2900	/	/	0.125	0.407	9.406	0.034	0.004	1.01	13.98	0.64
16	2505-374	2511434	0.16*600		3030	/	/	0.132	0.459	9.536	0.041	0.004	1.05	14.12	0.64
17	2505-382	2511438	0.16*780		4940	/	/	0.132	0.452	9.562	0.029	0.004	1.06	14.08	0.58

3.9. From above MTC certificates issued by the supplier, it clearly appears that the Chromium content percentage ranges between **13.310-14.140**, Nickel content percentage ranges between **1.010 to 1.170** and Manganese content percentage ranges between **8.730 to 9.612** for all coils imported under the said BoEs.

4. PMI Test Report Analysis:

As per the instruction of First Check, PMI tests were conducted by the Docks Officer on randomly selected coils imported under said BoEs. The importer had uploaded the test reports of such tests conducted in e-Sanchit. The details of the chemical composition as per PMI for the imported goods is as below:

4.1. PMI Test Report For BoE No. 6394225 dated 19.12.2025

Element	Cont no. IAAU2853096						Cont no . IAAU2980399					
	1		2		3		4		5		6	
	%	+/-	%	+/-	%	+/-	%	+/-	%	+/-	%	+/-
Fe	75.37	0.221	74.80	0.223	75.39	0.222	74.95	0.224	74.93	0.223	74.69	0.221
Si	0.78	0.032	0.78	0.033	0.61	0.030	0.46	0.027	0.48	0.027	0.71	0.031
Cr	13.10	0.086	13.53	0.089	13.40	0.080	13.58	0.089	13.62	0.089	13.30	0.087
Mn	8.99	0.076	8.97	0.077	8.29	0.073	8.92	0.077	8.88	0.076	9.45	0.078

				7								
Ni	1.19	0.037	1.15	0.036	1.39	0.040	1.27	0.038	1.28	0.038	1.12	0.036
Cu	0.34	0.018	0.46	0.021	0.64	0.024	0.51	0.022	0.47	0.021	0.46	0.021
V	0.11	0.014	0.13	0.014	0.10	0.014	0.10	0.013	0.10	0.009	0.12	0.014
P	0.05	0.008	0.05	0.009	0.03	0.008	0.05	0.009	0.05	0.008	0.07	0.009

4.2. PMI Test Report For BoE No. 6238724 dated 11.12.2025

E l e m e n t	Cont no.				Cont no. TGCU2311607			
	1		2		3		4	
	%	+/-	%	+/-	%	+/-	%	+/-
F e	75.11	0.222	75.31	0.224	74.95	0.226	75.14	0.225
S i	0.41	0.027	0.50	0.029	0.46	0.028	0.56	0.031
C r	13.39	0.088	13.17	0.088	13.42	0.089	13.05	0.088
M n	8.90	0.076	8.66	0.076	9.23	0.079	8.90	0.077

N i	1.3 5	0.03 9	1.4 4	0.041	1.12	0.03 6	1.36	0.040
C u	0.4 7	0.02 1	0.6 1	0.024	0.51	0.02 2	0.68	0.025
V	0.1 3	0.01 4	0.1 2	0.014	0.12	0.01 3	0.08	0.013
P	0.0 5	0.00 9	-	-	0.03	0.00 9	-	-

4.3. PMI Test Report For BoE No. 6104947 dated 05.12.2025

E l e m e n t	Cont no. SEGU3016308				Cont no. WHSU0299686			
	1		2		3		4	
	%	+/-	%	+/-	%	+/-	%	+/-
F e	75. 46	0.22 5	74. 97	0.224	75.20	0.22 3	75.74	0.227
S i	0.5 3	0.02 9	0.5 2	0.029	0.48	0.02 9	0.35	0.026
C r	13. 11	0.08 8	13. 22	0.088	13.33	0.08 8	13.28	0.089
M n	8.7 8	0.07 7	8.8 4	0.077	8.76	0.07 6	8.97	0.078
N i	1.2 6	0.03 9	1.3 8	0.040	1.35	0.04 0	1.13	0.014
C u	0.6 5	0.02 5	0.6 7	0.025	0.57	0.02 3	0.34	0.019
V	0.0 9	0.01 4	0.1 2	0.014	0.12	0.01 4	0.13	0.014

P	0.0 3	0.00 9	-	-	-	-	0.05	0.010
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4.4. PMI Test Report For BoE No. 6135848 dated 06.12.2025

El e m e n t	Cont no. IAAU2762463						Cont no. IAAU2860393					
	1		2		3		4		5		6	
	%	+/-	%	+/ -	%	+/-	%	+/-	%	+/-	%	+/-
Fe	75.6 0	0.22 0	74. 83	0. 22 1	75 .0 0	0.2 21	74. 96	0.22 0	74 .8 3	0.22 1	75.2 5	0.221
Si	0.71	0.03 2	0.7 1	0. 03 2	0. 69	0.0 31	0.8 7	0.03 3	0. 63	0.02 9	0.67	0.030
Cr	13.1 0	0.08 6	13. 10	0. 08 6	13 .5 3	0.0 88	13. 17	0.08 7	13 .7 5	0.08 8	13.0 5	0.086
M n	8.82	0.07 5	8.8 2	0. 07 5	8. 83	0.0 75	9.0 1	0.07 6	9. 05	0.07 6	9.14	0.077
Ni	1.09	0.03 5	1.0 9	0. 03 5	1. 23	0.0 37	1.1 9	0.03 6	1. 04	0.03 4	1.18	0.037
C u	0.46	0.02 0	0.4 6	0. 02 0	0. 46	0.0 20	0.4 8	0.02 1	0. 33	0.01 8	0.46	0.021
V	0.09	0.01	0.0	0.	0.	0.0	0.1	0.01	0.	0.01	0.15	0.015

		3	9	01 3	11	13	0	3	15	4		
P	0.03	0.00 9	0.0 3	0. 00 9	0. 04	0.0 08	0.1 1	0.00 9	0. 07	0.01 4	0.04	0.008

4.5. PMI Test Report For BoE No 6093501 dated 04.12.2025

E l e m e n t	Cont no.TWCU2205948				Cont no. TWCU2120769			
	1		2		3		4	
	%	+/-	%	+/-	%	+/-	%	+/-
F e	75. 03	0.22 2	75. 18	0.221	74.38	0.21 9	74.87	0.219
S i	0.8 5	0.03 3	0.7 4	0.032	1.18	0.03 7	0.75	0.031
C r	13. 17	0.08 7	12. 98	0.086	13.17	0.08 7	12.80	0.085
M n	9.2 1	0.07 8	9.3 2	0.078	9.32	0.07 8	9.34	0.078
N i	1.0 8	0.03 6	1.0 9	0.035	1.10	0.03 5	1.23	0.038
C u	0.4 2	0.02 0	0.4 2	0.020	0.45	0.02 0	0.70	0.025
V	0.1 0	0.01 4	0.1 2	0.014	0.12	0.01 3	0.11	0.014
P	0.0 4	0.00 8	0.0 4	0.008	0.03	0.00 9	0.04	0.008

4.6. PMI Test Report For BoE No. 5936014 dt. 26.11.2025

E l e m e n t	Cont no.BSIU275189 9				Cont no. MXCU0038235				Cont no. MXCU0010860			
	1		2		3		4		5		6	
	%	+ /-	%	+/ -	%	+/ -	%	+/ -	%	+/ -	%	+/ -
F e	75 .1 4	0. 2 2 0	75 .1 4	0. 22 0	75 .2 0	0. 22 1	75 .1 9	0. 22 0	74 .9 4	0.2 21	75 .1 7	0. 22 2
S i	0. 73	0. 3 1	0. 73	0. 03 1	0. 74	0. 03 2	0. 68	0. 03 0	0. 57	0.0 28	0. 93	0. 03 4
C r	12 .9 5	0. 0 8 5	12 .9 5	0. 08 5	13 .2 6	0. 08 7	12 .7 0	0. 08 5	13 .2 9	0.0 87	13 .2 0	0. 08 7
M n	9. 67	0. 7 9	9. 67	0. 07 9	8. 68	0. 07 5	9. 77	0. 08 0	9. 15	0.0 77	8. 46	0. 07 4
N i	0. 82	0. 3 1	0. 82	0. 03 1	1. 30	0. 03 8	0. 83	0. 03 1	1. 16	0.0 37	1. 37	0. 04 0
C u	0. 45	0. 0	0. 0	0. 02	0. 0	0. 02	0. 0	0. 02	0. 0	0.0 0	0. 0	0. 02

		20	45	0	52	1	45	0	61	24	52	2
V	0.14	0.014	0.014	0.014	0.13	0.014	0.13	0.014	0.10	0.13	0.13	0.014
P	0.03	0.007	0.003	0.007	0.04	0.009	-	-	0.05	0.08	0.05	0.008

4.7. PMI Test Report For BoE No. 6086467 dt. 04.12.2025

Element	Cont no. CAIU6053972				Cont no. REGU1251668			
	1		2		3		4	
	%	+/-	%	+/-	%	+/-	%	+/-
F	75.07	0.222	75.51	0.220	75.47	0.219	75.26	0.222
S	0.69	0.032	0.66	0.030	0.75	0.032	0.75	0.033
C	12.87	0.086	12.83	0.085	12.44	0.084	13.19	0.087
M	9.61	0.079	9.17	0.077	9.80	0.080	8.96	0.076
N	1.07	0.036	1.05	0.034	0.86	0.032	1.12	0.036
C	0.4	0.02	0.5	0.021	0.42	0.02	0.46	0.021

u	8	1	0			0		
V	0.0 8	0.01 3	0.0 9	0.012	0.12	0.01 3	0.13	0.014
P	0.0 3	0.00 9	0.0 6	0.009	0.4	0.00 9	0.03	0.009

4.8. PMI Test Report For BoE No. 6474981 dated 23.12.2025

E l e m e n t	Cont no.				Cont no. WHSU0043987			
	WHSU2962170							
	1		2		3		4	
	%	+/-	%	+/-	%	+/-	%	+/-
F e	74. 78	0.22 7	74. 70	0.217	75.15	0.21 8	75.39	0.221
S i	0.7 0	0.03 1	0.9 5	0.036	0.77	0.03 2	0.72	0.032
C r	13. 59	0.09 1	12. 31	0.084	12.17	0.08 3	12.06	0.083
M n	8.9 1	0.07 8	10. 21	0.081	10.08	0.08 1	10.08	0.082
N i	1.2 2	0.03 8	1.0 9	0.036	1.09	0.03 5	1.11	0.036
C u	0.5 0	0.02 2	0.4 9	0.021	0.51	0.02 1	0.40	0.019
V	0.0 9	0.01 3	0.0 7	0.016	0.10	0.01 3	0.11	0.013
P	0.0 5	0.00 8	0.0 3	0.009	0.03	0.00 8	-	-

4.9. From above reports of PMI test conducted at the Docks, it clearly appears that the Chromium content percentage ranges between **12.06 to 13.75**, Nickel content percentage ranges between **0.82 to 1.44** and Manganese content percentage ranges between **8.29 to 10.21** for all coils in the said BoEs.

Overview of Different Grades of Stainless Steel

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5.1. The stainless Steel are broadly categorized in five categories namely Austenitic, Ferritic, Martensitic, duplex and Precipitation hardening stainless steel grade. These categories are defined based on the atomic structure and alloying elements resulting in range of properties required for various end use. Austenitic is the most widely used type of stainless steel. It has excellent corrosion and heat resistance with good mechanical properties over a wide range of temperatures.

5.2. Austenitic Stainless Steel refers to a type of Non-Magnetic alloy of Iron. It has Face Centered Cubic crystal structure which is formed at elevated temperature above 723° C and below 1493 ° C. Further, to stabilize Austenitic Stainless-Steel at room temperature, it is alloyed with other elements like Nickel and Chromium. The addition of these elements further divided Austenitic Steel in to two subgroups i.e. 200 and 300 series (International Grade) which are non-magnetic in nature. The main difference is that the 300 series stainless steel has *higher nickel content*, providing superior corrosion resistance and durability, while the 200 series (of which 201 grade is a subtype having stainless steel grade J3) replaces much of the nickel with manganese and nitrogen to lower cost, resulting in lower corrosion resistance and suitability for less demanding applications. Composition of different grades of Austenitic Steel with respect to different alloying elements as specified in IS 6911:2017 are as follows **(RUD-1)** :

Table 1 Chemical Composition
(Classes 7.1 and 7.2)

IS 6911 : 1992

Grade Designation		C	Si Max	Mn	Ni	Cr	Mo	S Max	P Max	Others
Letter Symbol [see IS 1762 (Part 1)]	Numerical Symbol ISS	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Ferritic Steels										
X 04Cr12	405	0.08 Max	1.0	1.0 Max	—	11.5-13.5	—	0.030	0.040	Al 0.10-0.30
X 07Cr17	430	0.12 Max	1.0	1.0 Max	0.50 Max	16.0-18.0	—	0.030	0.040	
Martensite Steel										
X 12Cr12	410	0.08-0.15	1.0	1.0 Max	1.0 Max	11.5-13.5	—	0.030	0.040	
X 20Cr13	420 S1	0.16-0.25	1.0	1.0 Max	1.0 Max	12.0-14.0	—	0.030	0.040	
X 30Cr13	420 S2	0.26-0.35	1.0	1.0 Max	1.0 Max	12.0-14.0	—	0.030	0.040	
X 40Cr13	420 S3	0.35-0.45	1.0	1.0 Max	1.0 Max	12.0-14.0	—	0.030	0.040	
X 15Cr16Ni2	431	0.10-0.20	1.0	1.0 Max	1.25-2.50	15.0-17.0	—	0.030	0.045	
X 108Cr17Mo	440	0.95-1.20	1.0	1.0 Max	0.50 Max	16.0-18.0	0.75 Max	0.030	0.045	
Austenitic Steels										
X 10Cr17Mn6Ni4N20	201	0.20 Max	1.0	4.0-8.0	3.5-5.5	16.0-18.0	—	0.030	0.045	N 0.05-0.20
X 07Cr17Mn12Ni4	201 A	0.12 Max	1.0	10.0-14.0	3.5-5.5	16.0-18.0	—	0.030	0.045	
X 10Cr18Mn9Ni5	202	0.15 Max	1.0	8.0-10.0	4.0-6.0	17.0-19.0	—	0.030	0.045	
X 10Cr17Ni7	301	0.15 Max	1.0	2.0 Max	6.0-8.0	16.0-18.0	—	0.030	0.045	
X 07Cr18Ni9	302	0.15 Max	1.0	2.0 Max	8.0-10.0	17.0-19.0	—	0.030	0.045	
X 04Cr19Ni9	304 S1	0.08 Max	1.0	2.0 Max	8.0-18.0	17.5-20.0	—	0.03	0.045	

In view of the above, it is clearly evident that the Austenitic Stainless-Steel grades have essentially content by weight (%) of alloying elements Chromium (Cr) and Nickel (Ni) as per table below:

Table-II

Subgroups of Austenitic steel	of stainless steel	Minimum-Maximum range of Nickel (Ni) (% by weight)	Minimum-Maximum range of Chromium (Cr) (% by weight)
300 Series		6 - 21	16 - 25
200 Series		3.5 - 6	16-19

6.1. **Evolution of Stainless Steel Grade and Uses:**

Jindal Stainless Limited (JSL), a major Indian stainless steel producer, commercially introduced and popularized the family of low-nickel 200-series

stainless steels — including grades such as J1, J2, J3, and J4 — in the late 1980s. According to the company's historical timeline, in 1988 Jindal Stainless overcame a severe nickel shortage in India and launched its own low-nickel 200-series grades, which include J1, J2, J3 and J4 becoming one of the first in the world to do so. These grades were widely adopted and remain in use today. They are not formal international standards like ASTM/EN, but are widely recognized commercially.

The J-series designations (J1, J2, J3, J4, etc.) are enterprise/supplier grade names devised by Jindal Stainless (and later used more broadly in the Indian stainless market) to classify different compositions within the 200-series austenitic stainless steels (especially 201).

Further, 200-series, (of which 201 grade is a subtype having stainless steel grades J1, J2, J3, J4 variants), are chromium-manganese-nickel alloys designed to reduce the amount of expensive nickel used in 300-series grades, by substituting manganese (and sometimes nitrogen) while retaining an austenitic structure. As J1, J2, J3, J4 steel is lower in nickel than 300 series such as SS304, it makes it more cost-effective than 300 series. Further, J1, J2, J3, J4 steel, is generally softer and more formable than higher carbon variants but with moderate corrosion resistance.

On account of its lower cost, formability, strength, and corrosion performance, Grades J1, J2, J3, J4 finds application in areas such as Utensils & kitchenware / sinks, light structural components and mechanical fabrication where deep corrosion resistance is not a pressing requirement, mid-strength fabricated parts, decorative trims, tubing/sheet for appliances and indoor fittings, etc.

6.2. Chemical Composition of Austenitic Steel grade 200 series as per IS 6911:2017 :

The importer has declared their goods i.e. Stainless steel Coils of J3 grade which falls under 200 series of Austenitic stainless steel. Thus, the chemical composition of Austenitic Steel 200 series grade within which J3 grade falls as per IS 6911:2017 is reproduced here for ease of reference: -

Table-III

SI. No.	Grade Designation	Numerical Symbol	C Max	Si, Max	Mn	Ni	Cr	Mo	S, Max	P, Max	N	Others
iii)	Austenitic Steel											
X	10Cr17Mn6Ni4N20	201	0.15, Max	1.00	5.5-7.5	3.5-	16.0-18.0	-	0.030	0.060	0.25, Max	-
X	07Cr17Mn12Ni4	201 A	0.12, Max	1.00	10.0-14.0	3.5-	16.0-18.0	-	0.030	0.090	0.25, Max	-
X	10Cr18Mn9Ni5	202	0.15, Max	1.00	7.5-10.0	4.0-	17.0-19.0	-	0.030	0.060	0.25, Max	-

Therefore, in order to consider the imported goods as 200 series or J3 grades, as declared by the importer in his Bills of Entry, the different parameters of chemical constituents must fall within the range as discussed below: -

Table-IV

Subgroups of Austenitic stainless steel	Minimum-Maximum range of Nickel (Ni) (% by weight)	Minimum-Maximum range of Chromium (Cr) (% by weight)	Minimum-Maximum range of Manganese (Mn) (% by weight)
200 Series	3.5 - 6	16-19	5.5-14.0

However, on examination of the Mill Test Certificates and PMI Test Reports uploaded by importer, the content of Nickel (Ni) and Chromium (Cr) in the

imported goods (Stainless Steel Coil of J3grade) **were not found** as per specification required to qualify for J3 of Austenitic stainless steel as per IS 6911:2017. Thus, importer has imported Stainless Steel Coils of J3 grade, which do not belong to J3 Grade as discussed above. Hence, the said goods cannot be imported under Advance Licenses produced by the importer for J3 grade.

7. **Importability and Policy Condition:**

The importer has declared their goods in the said BoEs as “COLD ROLLED STAINLESS STEEL COIL GRADE J3” imported under Advance Authorization. However, as per MTC and PMI reports, the said goods were found other than the declared grades i.e. J3 and are thus not covered by Advance Authorisation produced by the importer. Since all the goods falling under CTH 72 comes under purview of mandatory compliance of BIS as per Steel and Steel Products Quality Control Order, 2024 dated 05.02.2024 **(RUD 2)** except for the goods covered by Advance Authorisation as per Para 2.1.b of Notification No. 71/2023 dated 11.03.2024 **(RUD 3)**. So the goods imported by importer are now within the purview of mandatory compliance of BIS as per Steel and Steel Products Quality Control Order, 2024. But the importer has not produced any BIS Authorisation for the import of said goods actually imported by him. Accordingly, the goods become restricted for non-compliance of Steel and Steel Products Quality Control Order, 2024.

8. In view of above facts and discussions, it appears that importer has tried to clear the goods by mis-declaring the grades in order to bypass Steel and Steel Products Quality Control Order, 2024. SECTION 46 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. The said act of omission and commission on the part of the importer has made the

imported goods vide above said BoEs liable for confiscation under Section 111 (d) and 111(m) of the Customs Act, 1962 *ibid* and has also rendered themselves liable for penal action under Section 112 (a)(i) of the Customs Act, 1962.

9. Relevant Legal Provisions:

(A) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

As per **Section 2 (33)** of the Customs Act, 1962 'prohibited goods' means *any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.*

As per Section 2 (39), '**smuggling**', in relation to any goods, means *any act or omission which will render such goods liable to confiscation under section 111 or section 113;*

SECTION 46 of the Act, 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.

Further, **Section 111** of the Act, prescribes the Confiscation of improperly imported goods, etc. as under

The following goods brought from a place outside India shall be liable for confiscation:

(d) 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;

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with

the declaration made under Section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54.

Further, Section 112 of the Act provides the penal provisions for improper importation of goods, etc. which read as under:

Any person, -

(a) 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, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under [section 111](#),

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of [section 114A](#), to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

Provided that where such duty as determined under sub-section (8) of [section 28](#) and the interest payable thereon under [section 28AA](#) is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under [section 77](#) (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

Section 124 *prescribes the mandatory issuance of show cause notice before confiscation of goods, which read as under:*

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person –

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

10. In view of the above, facts and discussions, it clearly appears that the importer has tried to clear restricted goods by the way of mis declaration of

the grade in order to bypass the compliance of Steel and Steel Products Quality Control Order, 2024.

Table-V

Sr. No.	Bill of Entry No.	Bill of Entry Date	Grade Declared	Assessable value
1.	6394225	19.12.2025	Grade N7	6009667
2.	6238724	11.12.2025	Grade N7	5947443
3	6104947	05.12.2025	Grade N7	5786052
4	6135848	06.12.2025	Grade N7	5957015
5	6093501	04.12.2025	Grade N7	6250158
6	5936014	26.11.2025	Grade N7	9639843
7	6086467	04.12.2025	Grade N7	5619544
8	6474981	23.12.2025	Grade N7	6250899
Total				51460621

The importer has imported the restricted goods which are allowed for import only after proper BIS authorization. The SECTION 46 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. The said act of omission and commission on the part of the importer has made the imported goods liable for confiscation under Section 111 (d) and 111(m) of the Customs Act, 1962 ibid and has also rendered themselves liable for penal action under Section 112 (a)(i) of the Customs Act, 1962.

11. Waiver of SCN and PH

The importer M/s. Om Drishian International Limited (IEC: 0501044825), vide letter dated 21.01.2026 submitted that by mistake their supplier has dispatched Coils of 'N7' Grade instead of 'J3' Grade. Importer has also requested for the amendment in the said Bills of Entry and clear the goods as they have advance licence issued by DGFT for Grade N7 also. Vide the said letter, they have also requested for the waiver of SCN and PH in the matter.

12. Discussion and Findings:

I have carefully gone through the facts of the case and records & evidences submitted before me and I find that the importer vide letter dated 21.01.2026, have requested for the waiver of the Personal Hearing & Show Cause Notice in the matter, therefore, I find that the principle of natural justice as provided in section 122 A of the Customs Act, 1962, have been completed. Hence, I proceed to decide the case on the basis of the documentary evidence available on records. The issues to be decided by me are:

- I. Whether the declared grades of the said goods imported vide filed Bills of Entry No. 6394225 dated 19.12.2025 , 6238724 dated 11.12.2025 , 6104947 dated 05.12.2025, 6135848 dated 06.12.2025, 6093501 dated 04.12.2025, 5936014 dt. 26.11.2025, 6086467 dt. 04.12.2025, and 6474981 dated 23.12.2025 should not be rejected and same needs to be re-determined as per above discussion.

- II. Whether the said goods imported vide filed Bills of Entry No. 6394225 dated 19.12.2025 , 6238724 dated 11.12.2025 , 6104947 dated 05.12.2025, 6135848 dated 06.12.2025, 6093501 dated 04.12.2025, 5936014 dt. 26.11.2025, 6086467 dt. 04.12.2025, and 6474981 dated 23.12.2025 having total declared assessable value of

Rs. 5,14,60,621/- should not be held liable for confiscation under the provisions of Section 111(d) and 111(m) of the Customs Act, 1962.

III. Whether Penalty should not be imposed upon M/s OM DRISHIAN INTERNATIONAL LIMITED (IEC- 0501044825) under the provisions of Section 112(a) of the Customs Act, 1962.

13. Regarding the first issue, I find that Importer has attempted to import the goods "COLD ROLLED STAINLESS STEEL COIL GRADE J3" under advance licence 0511034834 dated 19.08.2025 and 0511036087 dt. 04.11.2025. However, from MTC Test Reports issued by the supplier it clearly appears that the Chromium content percentage ranges between **12.06 to 13.75**, Nickel content percentage ranges between **0.82 to 1.44** and Manganese content percentage ranges between **8.29 to 10.21** for all coils in the said BoEs. In order to consider the imported goods as 200 series or J3 grades, as declared by the importer in his Bills of Entry, the different parameters of chemical constituents must fall within the range as discussed below: -

Table-VI

Subgroups of Austenitic stainless steel	Minimum-Maximum range of Nickel (Ni) (% by weight)	Minimum-Maximum range of Chromium (Cr) (% by weight)	Minimum-Maximum range of Manganese (Mn) (% by weight)
200 Series	3.5 - 6	16-19	5.5-14.0

14. However, on examination of the Mill Test Certificates and PMI Test Reports uploaded by importer, the content of Nickel (Ni) and Chromium (Cr)

in the imported goods (Stainless Steel Coil of J3 grade) were not found as per specification required to qualify for J3 of Austenitic stainless steel as per IS 6911:2017. Thus, importer has imported Stainless Steel Coils of J3 grade, which do not belong to J3 Grade as discussed above. Hence, the said goods cannot be imported under Advance Licenses produced by the importer for J3 grade.

15. As per the Amendment No. 1 March 2023, IS 15997:2012 Low Nickel Austenitic Stainless Steel Sheet and Strip for Utensils and Kitchen Appliances-Specification (**RUD-4**), the specification for the Grade N7 is like this:

Table-VIII

Grade	C	Si	Mn	Ni	Cr	S	P	Cu	N
N7	0.14	1.0	9.0-	0.20-	13.5-	0.03	0.10	0.4-	0.10
			11.5	0.95	16.0	0		0.8	- 0.25

16. Therefore, from the above, it appears that goods are of Grade “N7”. In view of the above, the declared grades “J3” of the said goods imported vide filed Bills of Entry No. 6394225 dated 19.12.2025 , 6238724 dated 11.12.2025 , 6104947 dated 05.12.2025, 6135848 dated 06.12.2025, 6093501 dated 04.12.2025, 5936014 dt. 26.11.2025, 6086467 dt. 04.12.2025, and 6474981 dated 23.12.2025 should not be rejected and same needs to be re-determined Grade N7.

17. Regarding the second issue, I find that consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, ‘Self-Assessment’ has been introduced in Customs. Section 17 of the Customs Act, effective from 08.04.2011, provides for self assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Self-assessment is supported by Section 17 and 46 of the Customs Act, 1962 and the Bill of Entry (Electronic Declaration) Regulation,

2011. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting a Bill of Entry electronically to the Proper Officer. Thus, under self-assessment, it is the importer who has to ensure that he declares the correct description, value, classification, Notification No., if any, in respect of the imported goods while presenting the Bill of Entry. Self -Assessment can result in assured facilitation for compliant importers. However, delinquent importers would face penal action on account of wrong self-assessment made with intent to evade duty or avoid compliance of conditions of Notifications, Foreign Trade Policy or any other provisions under the Customs Act, 1962 or the allied Acts. In this regard, in the instant case, As the importer has the advance licence for the Grade "N7", therefore the goods are not restricted. Therefore, goods are not liable for confiscation under section 111(d) of the Customs Act, 1962. However, I find that by reason of mis-declaration of description of goods under import by the importer, the goods rendered liable for confiscation under the provisions of Section 111(m) of the Customs Act, 1962.

18. Regarding the Third issue, I observe that Section 17 of the Customs Act, 1962, governs self assessment and casts a statutory obligation on the importer to correctly assess and discharge customs duty. This responsibility is not contingent upon departmental intervention. In addition, Section 46(4) of the Act specifically mandates that an importer, while presenting a Bill of Entry, shall make and subscribe to a declaration as to the truth of the contents. Therefore, any misrepresentation or suppression in the declaration, especially with regard to classification, directly attracts penal consequences under the Act. In the present case, the importer, by mis declaring the goods under inapplicable Advance Licence at the time of filing of said Bill of Entry, failed in their legal responsibility. This act of omission and commission on the part of importer has made these goods liable for confiscation under Section 111(m) of the Customs Act, 1962 and this act of importer of mis-declaring the freely importable dutiable goods has rendered

themselves liable for penal action under Section 112 (a) (ii) of the Customs Act, 1962.

19. However, at the time of filing of Bill of Entry, Importer does have Advance Licence No. 0511034834 dated 19.08.2025 and 0511036087 dt. 04.11.2025 for “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J3” and further got the said Advance Licences amended for the “Prime/Secondary Stainless Steel Sheet Cutting/Coils/Strips/Plates of relevant grade and thickness - Grade -J3, N7, N1, J1 and J2” for the clearance of mis-declared goods. So, it appears that Importer does not have mala fide intention and therefore, I take the lenient view on the matter.

20. I find that the importer, along with SCN and PH waiver letter, submitted amended Advance Licence No. 0511034834 dated 19.08.2025 and 0511036087 dt. 04.11.2025 to include “Prime/Secondary Stainless Steel Sheet Cutting/Coils/Strips/Plates of relevant grade and thickness - Grade - J3, N7, N1, J1 and J2” for import of the same, while the goods had not been cleared for home consumption and still in Customs area. However, at the time of filing of Bill of Entry No. 6394225 dated 19.12.2025, 6238724 dated 11.12.2025, 6104947 dated 05.12.2025, 6135848 dated 06.12.2025, 6093501 dated 04.12.2025, 5936014 dt. 26.11.2025, 6086467 dt. 04.12.2025, and 6474981 dated 23.12.2025 importer did not have “Grade - J3, N7, N1, J1 and J2” included in the said Advance Licence.

21. Further, on perusal of the past Bill of Entries, contemporary data available in EDI system and NIDB data, the value declared by the importer seems fair. Duty calculation of the goods imported vide Bills of Entry No. 6394225 dated 19.12.2025, 6238724 dated 11.12.2025, 6104947 dated 05.12.2025, 6135848 dated 06.12.2025, 6093501 dated 04.12.2025, 5936014 dt. 26.11.2025, 6086467 dt. 04.12.2025, and 6474981 dated 23.12.2025:

Table-IX

Sr.	Bill	of	Bill	of	Grade	of	Assessable	Duty
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No.	Entry No.	Entry Date	the goods	value	(BCD+SWS +IGST=27.735%)
1.	6394225	19.12.202 5	Grade N7	60,09,667	16,66,781
2.	6238724	11.12.202 5	Grade N7	59,47,443	16,49,523
3	6104947	05.12.202 5	Grade N7	57,86,052	16,04,762
4	6135848	06.12.202 5	Grade N7	59,57,015	16,52,178
5	6093501	04.12.202 5	Grade N7	62,50,158	17,33,481
6	5936014	26.11.202 5	Grade N7	96,39,843	26,73,610
7	6086467	04.12.202 5	Grade N7	56,19,544	15,58,581
8	6474981	23.12.202 5	Grade N7	62,50,899	17,33,687
Total				5,14,60,62 1	1,42,72,603

Therefore, the Duty involved in the above mentioned 8 Bills of Entry amounts to Rs. 1,42,72,603/- (Rs. One Crore Forty-Two Lakh Seventy-Two Thousand Six Hundred Three Only).

22. I find that in view of the Policy Circular No. 02/2025-26 dated 22.07.2025, the importer obtained the advance authorization for import of

“Stainless Steel Sheet Cutting/Coils/Strips/Plates of relevant grade and thickness - Grade - N7” and the said goods may be cleared against the above advance authorization.

23. In view of the foregoing discussion and findings, I pass the following Order.

ORDER

- i. I order to reject the description of the goods imported vide Bills of Entry No. 6394225 dated 19.12.2025, 6238724 dated 11.12.2025, 6104947 dated 05.12.2025, 6135848 dated 06.12.2025, 6093501 dated 04.12.2025, 5936014 dt. 26.11.2025, 6086467 dt. 04.12.2025, and 6474981 dated 23.12.2025 and order to change the description of the goods to “Cold Rolled Stainless Steel Coil Grade N7”.
- ii. I order to confiscate the mis-declared goods " COLD ROLLED STAINLESS STEEL COIL GRADE J3" against Bill of Entry No. Bills of Entry No. 6394225 dated 19.12.2025, 6238724 dated 11.12.2025, 6104947 dated 05.12.2025, 6135848 dated 06.12.2025, 6093501 dated 04.12.2025, 5936014 dt. 26.11.2025, 6086467 dt. 04.12.2025, and 6474981 dated 23.12.2025 having assessable value as Rs. 5,14,60,621/- under 111(m) of the Customs Act, 1962, However, I give an option to the importer to redeem the same on payment of **Redemption Fine of Rs.16,00,000/- (Rupees Sixteen Lakh Only)** in lieu of confiscation under Section 125 of the Customs Act, 1962.
- iii. I also impose a Penalty of **Rs. 4,00,000/- (Rupees Four Lakh Only) on M/s Om Drishian International Limited (IEC-0501044825)** under Section 112(a)(ii) of the Customs Act, 1962.

15. This order is issued without prejudice to any other action which may be required to be taken against any person as per the provision of the Customs Act, 1962 or any other law for the time being in force.

**Digitally signed by
Dipakbhai Zala
Date: 23-01-2026
15:53:39**

**Additional Commissioner of Customs
(Import Assessment)
Custom House Mundra**

To,

**M/s Om Drishian International Limited (IEC- 0501044825)
SSI-58, Industrial Area Near Jahangir Puri Metro Station
G T Karnal Road 110033.**

Copy to:

- 1) The DC/AC of Customs (RRA), Custom House, Mundra.
- 2) The DC/AC of Customs (EDI), Custom House, Mundra.
- 3) CB M/sWELL FREIGHT PVT LTD (AABCW5412CCH002)
- 4) Guard File