

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT</p>	 सत्यमेव जयते
A. File No.	:	CUS/APR/BE/SAO/98/2025-Gr 4-O/o Pr Commr-Cus-Mundra
B. Order-in-Original No.	:	MCH/ADC/ZDC/301/2025-26
C. Date of order		30-09-2025
D. Date of issue		30-09-2025
E. Passed by	:	Dipak Zala Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
F. Noticee(s) / Party / Importer	:	M/s Jai Bhawani Ispat (IEC:AJXPG3127A), 216/2, NANGLI SAKRAWATI INDUSTRIA AREA, NAJAFGARH, SOUTH WEST DELHI, DELHI PIN: 110043
G. DIN	:	20250971MO000000F756

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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 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.

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BRIEF FACTS OF THE CASE

M/s Jai Bhawani Ispat (IEC:AJXPG3127A) (hereinafter referred to as the 'Importer'), having their office at 216/2, NANGLI SAKRAWATI INDUSTRIA AREA, NAJAFGARH, SOUTH WEST DELHI, DELHI PIN: 110043, have filed a Bill of Entry No. 4590780 dated 18.09.2025, (hereinafter referred to as the 'said Bill of Entry') through their Customs Broker M/s. Prime Forwarders. Details of declared Assessable Value and Duty are as below-

Table-A

Sl. No.	Bill of Entry No.	Description of Goods	Assessable Value	Duty
1	4590780 dated 18.09.2025	Light Melting Steel Scrap	Rs. 10,86,579/-	1,95,584/-

2. The aforesaid Bill of Entry has been forwarded from FAG to PAG as it was found to be non-compliant of SIMS registration timeline. Details of particulars are as under:

Table-B

Sl.	Bill of Entry No. &	IGM Inward		SIMS Registration No.
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No.	date	date	B/L date	Date
1	4590780 dated 18.09.2025	08.09.2025	31.07.2025	MOSSIMS090925251738 DATED 09.09.2025

3. As per the notice dated 13.06.2025 issued vide F.No.: S-21022/9/2025-TRADE-TAX, TRADE & TAXATION division, Ministry of Steel, Govt. of India by the undersecretary, Effective from 20.06.2025-

The sims shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import of import consignment. The automatic Registration Number thus generated shall remain valid for a period of 75 days.

Further, in partial modification vide notice dated 04.08.2025 issued vide F.No.: S-21022/9/2025-TRADE-TAX, TRADE & TAXATION division, Ministry of Steel, Govt. of India by the undersecretary, Effective from 05.08.2025-

For import of items covered under specific HS codes of heading 7204 of ITC(HS),2022, the advance registration period would be 'not earlier than 60th day and not later than 2nd day before the expected date of arrival of import consignment.'

4. However, in the instant case, the importer has not followed the timelines/guidelines of the notice dt. 13.06.2025 & 05.08.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the undersecretary. As the SIMS registration certificate had been generated before one day of the IGM inward date.

5. Since, goods were imported into India without the requisite SIMS certificate, the impugned goods have been imported without authorization 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.

5. Since, goods were imported into India without the valid SIMS certificate, the impugned goods have been imported without authorization 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 Custom Act, 1962 and

other laws for the time being in force are summarized 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 Acts 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 above, it appears that impugned goods are imported without requisite SIMS registration. Therefore, it appears that the goods imported vide 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 26.09.2025 has made following submission:

We would like to inform your good honour that we have imported 25.340 MT of Light Melting Scrap and filed the bill of entry thru our CHA M/s. Prime Forwarders vide BOE No.4590780 dated 18/09/202

The SIMS certificate required for above cargo was delayed by us i.e. beyond the timelines given by DGFT and BOE is selected for adjudication.

In this regard, we would like to inform your good honour that we don't want SCN and personal hearing and have no objection.

DISCUSSION AND FINDINGS

9. I have carefully gone through the facts of the case. I find M/s JAI BHAWANI ISPAT having IEC AJXPG3127A filed Bill of Entry No. 4590780 dated 18.09.2025 with declared Assessable value and Duty as Rs. 10,86,579/- and Rs. 1,95,584/- respectively. I find that impugned bill of entry has been forwarded from FAG to PAG on the ground that the importer has not followed the timelines/guidelines of DGFT Notification No. 19/2015-20 dated 07.07.2022 for the SIMS registration in the instant case. I also find that the Importer waived their right of Show Cause Notice and Personal Hearing.

10. Now, I take up the above matter in detail. I find that goods imported vide

said bill of entry required compulsory SIMS registration for importing into India in terms of guidelines of the notice dt. 13.06.2025 & 04.08.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the undersecretary. The importer can apply for said registration not earlier than 60th day and not later than 2ND day before the expected date of arrival of import of import consignment, for import of items covered under specific HS codes of heading 7204. However, in the instant case, the importer has not followed the timelines/guidelines of said Notification and registration was not completed before Inward date time limit.

11. In the instant case, IGM inward date of Bill of Entry No. No. 4590780 dated 18.09.2025 is 08.09.2025, whereas SIMS registration date is 09.09.2025. Therefore, it is evident that SIMS registration certificate had been generated before one day of the IGM inward date. Importer have not applied for SIMS registration before IGM inward date. I find that it is nothing but utter negligence on the part of the importer in respect of the compliance at Customs end as it is evident that the Importer has enough time period i.e. 60 days before arrival of import consignment to apply for SIMS registration as per the notice dt. 13.06.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the undersecretary.

12. Since goods were imported into India without a valid SIMS certificate, the impugned goods have been imported without authorization and therefore, 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. Since the Importer has submitted SIMS registration on date 09.09.2025, 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 for confiscation of the impugned goods imported vide Bill of Entry No. 4590780 dated 18/09/2025 having assessable value of Rs. 10,86,579/- under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of 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 JAI BHAWANI ISPAT having IEC AJXPG3127A 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.

Zala Dipakbhai Chimanbhai
Additional Commissioner of Customs,
Import Assessment,
Customs House, Mundra.

To,

M/s JAI BHAWANI ISPAT having IEC AJXPG3127A)
216/2, NANGLI SAKRAWATI INDUSTRIA AREA,
NAJAFGARH, SOUTH WEST DELHI, DELHI PIN: 110043

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.