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|  | <p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER,</p> <p>CUSTOM HOUSE, MUNDRA</p> <p>Port User Building (PUB), Mundra (Gujarat – 370421)</p> <p>ई-मेल/ E-Mail: group4-mundra@gov.in</p> | |
| A फा .सं / FILE NO. | CUS/APR/INV/610/2025-Gr 4 | |
| B मूल आदेश सं. ORDER-IN-ORIGINAL NO. | MCH/ADC/ZDC/355/2025-26 | |
| C द्वारा पारित किया गया PASSED BY | Zala Dipakbhai Chimanbhai ADDITIONAL COMMISSIONER ADC/JC-III-O/o Pr Commissioner-customs-mundra Customs House, Mundra | |
| D आदेश की तिथि DATE OF ORDER | 29.10.2025 | |
| E जारी करने की तिथि DATE OF ISSUE | 30-10-2025 | |
| F कारण बताओ नोटिस सं एवं तिथि . SCN NUMBER & DATE | IMPORTER REQUESTED FOR WAIVER in PH & SCN vide submission on 06.10.2025 | |
| G नोटिसी पार्टी / आयातक/NOTICEE/ PARTY/ IMPORTER | M/s. Gaurav Stainless Limited (IEC: 0516906208) 11, SSI Estate, G.T. Karnal Road, New Delhi - 110033 | |
| H डिन सं .DIN NUMBER | 20251071MO000021262A | |

1. यह अपील 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 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 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/- रुपये 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

M/s. Gaurav Stainless Limited (IEC: 0516906208) (hereinafter referred to as 'the importer' for the sake of brevity) having address at 11, SSI Estate, G.T. Karnal Road, New Delhi - 110033, had filed Bill of Entry No. 4154061 dated 28.08.2025 for import of goods declared as "Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3, Size 1240 MM (CTH- 72199090)" in Container Nos. WHSU0153290 & WHSU2226396 at Mundra Port:

Table-I

| Sr. No. | Bill of entry No. and Date | Container No. | Description of goods | Value of Goods (in Rs.) | Duty(in Rs.) |
|---------|----------------------------|---------------------------|--|-------------------------|---------------------------------|
| 1. | 4154061 dated 28.08.2025 | WHSU0153290 & WHSU2226396 | Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3, Size 1240 MM (CTH- 72199090) | 63,01,991/- | 0 (Under Advance Authorisation) |

2. The said goods were examined by the Preventive Officer, Docks Examination wherein during the examination of the goods Positive Material Identification (PMI) was conducted with the help of PMI Test Gun under the supervision of Superintendent (DE) and in presence of Customs Broker

Representative. The observation of PMI report is as under: -

| Sr. No. | Container No. | No. of Rolls | Grade declared in BE | Grade found during PMI Test |
|---------|---------------|--------------|----------------------|--|
| 1. | WHSU0153290 | 7 | Grade J3 | 05 Rolls of Grade J1 02 Rolls of Grade J3 |
| 2. | WHSU2226396 | 7 | Grade J3 | 04 Rolls of Grade J1 03 Rolls of Grade J3 |

On the basis of above examination, it is found that the importer has declared 14 rolls of Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3, however on PMI examination only 5 rolls were found as declared wherein 9 rolls were found to be of Grade J1. At the time of examination, the importer submitted the Advance Authorisation Licence Number 0511031336 dated 13.03.2025 wherein he was authorized to import Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3 only. Accordingly, the case was transferred to SIIB, Customs Mundra for further investigation.

3. For further investigation, summons dated 30.09.2025 was issued to the importer and subsequently, statement of Shri Jitendra Kumar Yadav, Authorised Representative of M/s. Gaurav Stainless Limited was recorded on 06.10.2025 wherein he interalia stated that:

- Their firm, M/s Gaurav Stainless Limited is engaged in manufacturing of Stainless Steel Kitchen Utensils, Table & Other Household articles made from stainless steel. The raw material used for manufacturing of the above products are imported by them from China vide Advance Authorization No. 0511031336 dated 13.03.2025 issued by DGFT. The main raw material is Non Magnetic Stainless Steel Coil Rolled Coil Grade J3 series.;
- He perused the PMI gun report conducted by the Docks Examination Officer during the examination of the goods and agreed with the outcome of the PMI gun report where 09 rolls are found as J1 grade. He submitted that they had ordered for 14 rolls of “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J3” only to their supplier in good faith but it seems their supplier has sent 9 rolls of J1 grade by mistake.
- On being asked that he was authorized to import only “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J3” vide Advance Authorization No. 0511031336 dated 13.03.2025 issued by DGFT, he submitted that they have produced Advance Authorization issued by DGFT wherein “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1” has also been included in their authorization for import of the

same. In view of the Policy Circular No. 02/2025-26 dated 22.07.2025, they have obtained the advance authorization of goods namely "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1", the said goods may be cleared against the above advance authorization.

- He further stated that as per their understanding, they have ordered for "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J3" only and declared the goods as per the Commercial invoice issued by the Supplier in good faith. However, on examination, it came to their knowledge that the goods in question also contains different grade i.e. Grade-J1. He further stated that the goods imported will be used in manufacture of goods for export, accordingly a lenient view therefore may kindly be taken. Further he also stated that now they have produced the relevant advance authorization of Grade J1 from the DGFT and that if there is any implication of fine and penalty, they will pay the same.
- He requested the Department to take lenient view in the matter and release their cargo. Further, they don't want any Show Cause Notice or Personal Hearing in the matter.

From the above, it appears that the importer has ordered for 14 rolls of Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3 from their supplier under Advance Authorization. However, on PMI examination only 5 rolls were found as declared wherein 9 rolls were found to be of Grade J1. The importer has submitted they had ordered for the declared goods under good faith and it was noticed only during the examination only wherein they have now produced Advance Authorisation Licence of "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1" also. The importer has also requested the department to take lenient view as they have ordered the goods in good faith and has now in possession of advance license for clearance of the said goods.

4. On perusal of the advance authorization no. 0511031336 dated 13.03.2025 uploaded on e-sanchit at the time of filing bills of entry no. 4154061 dated 28.08.2025, it appears that the grade J1 is not mentioned in the column of details of items sought to be imported duty free under the Authorisation and only input items "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J3" have been mentioned in the said Authorisation. However, the importer has now submitted the advance authorization license no. 0511031336 dated 13.03.2025 issued by DGFT for import of goods without payment of duty. On perusal of the Advance Authorization, it appears that same include "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1" also. Therefore, as per the Policy Circular No. 02/2025-26 dated 22.07.2025 the quantity & value of goods imported vide Bills of entry no. 4154061 dated 28.08.2025 should be debited from the remaining balance of quantity & CIF value of goods to be imported duty free under the

said authorisation as per the Policy Circular No. 02/2025-26 dated 22.07.2025.

5. 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

6.1 Legal Provisions

Relevant provisions of the Customs Act, 1962 related to filling Bill of Entry and confiscation and seizure of the imported goods are reproduced herein under:

Customs Act, 1962, as amended:

*As per **Section 2 (23)**, import, with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

*As per **Section 2 (25)**, imported goods means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

*As per **Section 2 (26)**, importer, in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes, any owner, beneficial owner or any person holding himself out to be the importer*

Section 46. Entry of goods on importation. –

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed:....

(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 other such documents relating to the imported goods as may be prescribed.

(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.*

Section 111. Confiscation of improperly imported goods, etc. – *The following goods brought from a place outside India shall be liable to confiscation:-*

.....

(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 subsection (1) of section 54;

.....

Section 112. Penalty for improper importation of goods, etc. –

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 1 [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:

6.2. Policy Provisions

Para 4 of Policy Circular No. 02 /2025-26 dated 22.07.2025 issued by DGDT states that..

...Goods already imported / shipped / arrived, in advance, but not cleared from Customs may also be cleared for home consumption against an Authorisation issued subsequent to the date of shipment (date of Bill of lading) but before their clearance from Customs, without any mandatory requirement for warehousing. This facility will however be not available to 'Restricted' items or items traded through STEs, unless specifically allowed by DGFT.

7. Summary of Investigation Conducted:

7.1. M/s. Gaurav Stainless Limited (IEC: 0516906208) (hereinafter referred to as 'the importer' for the sake of brevity) having address at 11, SSI Estate, G.T. Karnal Road, New Delhi - 110033, had filed Bill of Entry No. 4154061 dated 28.08.2025 for import of goods declared as Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3, Size 1240 MM (CTH- 72199090). The said goods were examined by the Preventive Officer, Docks Examination wherein during the examination of the goods Positive Material Identification (PMI) was conducted with the help of PMI Test Gun. On the basis of above examination, it is found that the importer has declared 14 rolls of Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3, however on PMI examination only 5 rolls were found as declared wherein 9 rolls were found to be of Grade J1. The importer has submitted the Advance Authorisation Licence Number 0511031336 dated 13.03.2025 wherein he was allowed to import Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3 only. Accordingly, the case was transferred to SIIB, Customs Mundra for further investigation.

7.2. For further investigation, summons dated 30.09.2025 was issued to the importer and subsequently, statement of Shri Jitendra Kumar Yadav, Authorised Representative of M/s. Gaurav Stainless Limited was recorded on 06.10.2025 wherein he interalia stated that he agreed with the outcome of the PMI gun report where 09 rolls are found as J1 grade. He further stated that they have ordered for 14 rolls of "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J3" only to their supplier in good faith but their suppliers have sent only 5 rolls of J3 grade wherein the remaining 9 rolls are of J1 grade. He further stated that their Advance Authorization "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1" has also been included for import of the same. In view of the Policy Circular No. 02/2025-26 dated 22.07.2025, they have obtained the advance authorization of goods namely "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1", the said goods may be cleared against the above advance authorization. He further stated that the goods imported will be used in manufacture of goods for export, accordingly a lenient view therefore may kindly be taken. Further he also stated that now they are in the possession of relevant advance authorization including Grade J1 from the DGFT and that if there is any implication of fine and penalty, they will pay the same. Further, they requested for waiver of PH and Show Cause Notice.

7.3. From the above, it appears that the importer has mis-classified the whole goods as "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J3", however the goods also contain rolls of Grade-J1 as per PMI test report and importer has also agreed that the 9 rolls are not of Grade J3 but of Grade J1. It appears that the importer has filed the bill of entry in good faith wherein he had ordered for "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J3", however due to the mistake of the supplier the goods also included Grade J1 also. However, the

importer has now produced advance authorization license no. 0511031336 dated 13.03.2025 issued by DGFT for import of goods without payment of duty wherein DGFT after due diligence has allowed to include “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1” in the Advance Authorization which seems proper in terms of Policy Circular No. 02/2025-26 dated 22.07.2025. As the importer has mis-declared the goods at the time of filing of Bill of Entry, the act of omission and commission on the part of importer has made these goods liable for confiscation under Section 111(m) of the Act, *ibid* and has thus rendered themselves liable for penal action under Section 112 (a) (ii) of the Customs Act, 1962.

PERSONAL HEARING AND WRITTEN SUBMISSION

6. The importer M/s. Gaurav Stainless Limited (IEC: 0516906208), vide its representative, Shri Jitendra Kumar Yadav on 06.10.2025 submitted that importer has ordered for 14 coils of “Non-Magnetic Stainless Steel Cold Rolled Coil Grade-J3”, however due to mistake of the supplier, the goods include 9 rolls of “Non-Magnetic Stainless Steel Cold Rolled Coil Grade-J1” and only 5 rolls of “Non-Magnetic Stainless Steel Cold Rolled Coil Grade-J3”. Importer has amended the Advance licence no. 0511031336 dated 13.03.2025 issued by DGFT for import of goods wherein “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1” have also been included. In view of the above, lenient view in the present matter may be taken and their cargo be released. Further, they don’t want any Show Cause Notice or Personal Hearing in the matter.

DISCUSSION & FINDINGS

7.0. I have carefully gone through the facts of the case and records & evidences submitted before me and I find that the importer vide its representative Shri Jitendra Kumar Yadav’s statement recorded on 06.10.2025, 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.

8.0 I find that on examination of the goods imported under Bill of Entry no. 4154061 dated 28.08.2025, out of 14 rolls of “Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3”, only 5 rolls were found as declared and rest 9 rolls were found to be of Grade J1. Thus, the importer has mis-declared goods while filing of Bill of Entry No. 4154061 dated 28.08.2025.

9 . 0 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, 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.

1 0 . 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. However, at the time of filing of Bill of Entry, Importer does have Advance Licence No. 0511031336 dated 13.03.2025 "Non-Magnetic Stainless-Steel Cold Rolled Coils Grade-J3" and further got the said Advance Licence amended for the "Non-Magnetic Stainless-Steel Cold Rolled Coils Grade-J1" for the clearance of mis-declared goods. So, Importer

does not have mala fide intention and therefore, I take the lenient view on the matter.

11. I find that the importer, during investigation, submitted amended Advance Authorization No. 0511031336 dated 13.03.2025 to include “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1” 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. 4154061 dated 28.08.2025, importer did not have “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1” included in the said Advance Licence. Out of 14 Coils, 9 Coils of “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1” were found as detailed below:

| Sr. No. | Container No. | No. of Rolls | Grade declared in BE | Grade found during PMI Test |
|---------|---------------|--------------|----------------------|--|
| 1. | WHSU0153290 | 7 | Grade J3 | 05 Rolls of Grade J1 02 Rolls of Grade J3 |
| 2. | WHSU2226396 | 7 | Grade J3 | 04 Rolls of Grade J1 03 Rolls of Grade J3 |

Therefore, 05 rolls from Container No. WHSU0153290 and 04 rolls from container no. WHSU2226396 were mis-declared. The weight of 5 coils from Container No. WHSU0153290 and 04 rolls from container no. WHSU2226396 are 20,635 Kgs and 16305 Kgs respectively. As per Para 5 above, the value declared by the importer seems fair. Therefore, the value of 9 mis-declared coils becomes Rs. 42,21,134/-.

| Container No. | Weight of misdeclared coils | Rate in USD | Exchange Rate (as per BE) | Total Value | Duty (BCD+SWS +IGST=27.735%) |
|---------------|-----------------------------|-------------|---------------------------|----------------|------------------------------|
| WHSU0153290 | 20,635 | 1.3 | 87.9 | 23,57,961.45/- | 6,53,980.6/- |
| WHSU2226396 | 16,305 | 1.3 | 87.9 | 18,63,172.9/- | 5,16,751/- |
| Total | 36,940 | | | 42,21,134.35/- | 11,70,731.6/- |

Therefore, the duty pertaining to mis-declared goods amounts to Rs. 11,70,731.6/-

12. 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 “Non-Magnetic Stainless-Steel Cold Rolled Coils Grade-J1” and the said goods may be cleared against the above advance authorization.

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

ORDER

- a. I order to confiscate the mis-declared goods " Non-Magnetic Stainless-Steel Cold Rolled Coils Grade-J1/J3" of assessable Rs. 63,01,991/-against Bill of Entry No. **BE No. 4154061 dated 28.08.2025** 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.3,00,000/- (Rupees Three Lakh only)** in lieu of confiscation under Section 125 of the Customs Act, 1962.
- b. I also impose a Penalty of **Rs.1,00,000/- (Rupees One Lakh Only)** on **M/s. Gaurav Stainless Limited (IEC: 0516906208)** 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.

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

**To,
M/s. Gaurav Stainless Limited (IEC: 0516906208)
11, SSI Estate, G.T. Karnal Road, New Delhi – 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