

		<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</b></p>
<b>A</b>	<b>FILE NO.</b> फाइल संख्या	CUS/APR/2139/2026-Gr 4-O/o Pr Commr-Cus-Mundra
<b>B</b>	<b>OIO NO.</b> आदेश संख्या	MCH/ADC/ZDC/ 74/2026-27
<b>C</b>	<b>PASSED BY</b> जारीकर्ता	Dipak Zala, Additional Commissioner of Customs, Customs House, Mundra.
<b>D</b>	<b>DATE OF ORDER</b> आदेश की तारीख	11-05-2026
<b>E</b>	<b>DATE OF ISSUE</b> जारी करने की तिथि	11-05-2026
<b>F</b>	<b>SCN No. &amp; Date</b> कारण बताओ नोटिस क्रमांक	Importer requested for waiver of PH and SCN vide letter dated <b>08.05.2026</b>
<b>G</b>	<b>NOTICEE/ PARTY/ IMPORTER</b> नोटिसकर्ता/पार्टी/आयातक	M/s Bajaj Alloys (IEC:AAOFB8542N), Plot No.B-825, RIICO Industrial Area, Bhiwadi,-301019
<b>H</b>	<b>DIN/दस्तावेज़ पहचान संख्या</b>	20260571MO000000D0C2

1. यह 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 आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1 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 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:**

“सीमाशुल्क आयुक्त) अपील,  
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,  
नवरंगपुरा, अहमदाबाद 380 009”

**“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
HAVING HIS OFFICE AT 4<sup>TH</sup> FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,**

**NAVRANGPURA, AHMEDABAD-380 009."**

3. उक्तअपील यहआदेश भेजने की दिनांक से 60दिन के भीतर दाखिल की जानी चाहिए।

**Appeal shall be filed within sixty days from the date of communication of this order.**

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

**Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must be accompanied by –**

- i. उक्त अपील की एक प्रति और **A copy of the appeal, and**
- ii. इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची 1-के अनुसार न्यायालय शुल्क अधिनियम-1870के मद सं० 6-में निर्धारित 5 -/रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

**This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.**

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

6 . अपील प्रस्तुत करते समय, सीमाशुल्क) अपील (नियम, 1982और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए। **While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.**

7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, **Commissioner (A)** के समक्ष मांग शुल्क का 7.5 %भुगतान करना होगा।

**An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.**

-

**BRIEF FACTS OF THE CASE**

M/s Bajaj Alloys (IEC:AAOFB8542N) (hereinafter referred to as the 'Importer'), having their office at Plot No. B-825, RIICO Industrial Area, Bhiwadi,-301019, have filed Bill of Entry No. 8953993 dated 28.04.2026, (hereinafter referred to as the 'said Bill of Entry') for import of goods

mentioned below in Table-A under through their Customs Broker M/s Pamona Global Logistics. Details of imported goods are as below-

**Table-A**

S.No.	Bill of Entry No. & Date	Description of Goods	Assessable Value(Rs.)	Duty (Rs.)
1	8953993 dated 28.04.2026	Brass Scrap Honey as per ISRI (CTH 74040022)	17477881/-	3146019/-

2. The aforesaid Bill of Entry had been cleared by RMS. During Out of Charge it was noticed by RMS Officer that NFMIMS certificate had been issued in violation of the present conditions. Whereas the Import Policy in respect of Non-Ferrous Metal, including goods falling under the Customs Tariff Item 74040022, has been revised from "Free" to "Free subject to compulsory registration under Non-Ferrous Metal Import Monitoring System (NFMIMS)" vide Notification No. 61/2015-2020 dated 31.03.2021 issued by the Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry Government of India.

3. Subsequently, it has been inter-alia provided vide Notification No. 2612015-2020 dated 10.08.2022 issued by the Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry Government of India that the importer shall apply for registration before the arrival of import consignment.

4. In the present case, import consignment (Container No. BMOU2199531) has arrived on 27.04.2026. The importer has not applied for registration under Non-Ferrous Metal Import Monitoring System (NFMIMS) before the arrival of import consignment.

5. 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.

6. In view of the foregoing, it appears that the goods have been imported vide aforesaid Bill of Entry No. 8953993 dated 28.04.2026 in contravention of the provisions of Section 46(a)(c) of the Customs Act, 1962 in as much as the importer has failed to ensure compliance with the restriction imposed vide DGFT Notification No. 61/2015-2020 dated 31.03.2021, as amended vide Notification No. 26/2015-2020 dated 10.08.2022, in respect of goods imported under the said Bill of Entry. As the said goods have been imported contrary to prohibition imposed vide aforesaid Notifications issued by the DGFI, the said goods appear liable for confiscation under the provisions of Section 111(d) of the Customs Act, 1962 and the importer appears liable to penalty under Section 112(a) of the Customs Act, 1962.

#### **RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER**

7 . The importer M/s. Bajaj Alloys, vide letter dated 08.05.2026 has submitted that that it was not their intention to not obtain Registration; that they are ready to pay fine/ penalty whatever imposed by the Customs authority, though they have requested for lenient view. It has also been submitted that they don't want any personal hearing, show cause notice or speaking order in the matter.

#### **DISCUSSION AND FINDINGS**

8. I have carefully gone through the facts of the case and documents and evidences available on record. The importer's request for waiver of written Show Cause Notice in terms of the proviso to Section 124 is allowed. I also find that the importer has waived the requirement of any personal hearing in the matter.

9. I find that the Import Policy in respect of Non-Ferrous Metal, including goods falling under Customs Tariff Item 74040022, has been revised from "Free" to "Free subject to compulsory registration under Non-Ferrous Metal Import Monitoring System (NFMIMS)" vide Notification No.61/2015-2020 dated 31.03.2021 issued by the Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry Government of India. Subsequently, it has been inter-alia provided vide Notification No. 26/2015-2020 dated 10.08.2022 issued by the Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry Government of India that the importer shall apply for registration before the arrival of import consignment.

10. In the present case, the import consignment (Container No. BMOU2199531) has arrived on 27.04.2026. The importer has not applied for registration under Non-Ferrous Metal Import Monitoring System (NFMIMS) before the arrival of import consignment. The importer obtained registration on 28.04.2026.

11. In view of the foregoing, it appears that the importer has contravened the provisions of Section 46(4)(c) of the Customs Act, 1962 in as much as the importer has failed to ensure compliance with the restriction imposed vide DGFT Notification No. 61/2015-2020 dated 31.03.2021, as amended vide Notification No. 26/2015-2020 dated 10.08.2022, in respect of goods imported under the said Bill of Entry No. 8953993 dated 28.04.2026 have assumed the character of prohibited goods. As the said goods have been imported contrary to prohibition imposed vide aforesaid Notifications issued by the DGFT, the said goods are liable for confiscation under the provisions of Section 111(d) of the Customs Act, 1962 and the importer is liable to penalty under Section 112(a) of the Customs Act, 1962

I also find that the importer has also waived the requirement of any

personal hearing or speaking order in the matter. Since its a procedural issue, I am taking a lenient view in the matter.

13. Accordingly, I pass the following order:

**ORDER**

- i. I order for confiscation of the impugned goods imported vide Bill of Entry No. 8653993 dated 28.04.2026 having assessable value of Rs.1,74,77,881/- (Rupees One Crore Seventy Four Lakhs Seventy Seven Thousand Eight Hundred Eighty One only) 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.50,000 /- (Rupees Fifty Thousand only).
- ii. I impose a penalty of Rs.25,000/-(Rupees Twenty Five Thousand only) on M/s Bajaj Alloys (IEC:AAOFB8542N) 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.

Dipak Zala,  
Additional Commissioner(Import)  
Customs Mundra.

To,

M/s Bajaj Alloys (IEC:AAOFB8542N), Plot No.B-825, RIICO Industrial Area, Bhiwadi,-301019

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.

