



कार्यालय: प्रधान आयुक्त, सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
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A	File No.	CUS/APR/BE/MISC/1643/2024-Gr 4-O/o Pr Commr-Cus-Mundra
B	OIO No.	MCH/ADC/AK/50/2024-25
C	Passed by	Arun Kumar, Additional Commissioner, Custom House, Mundra
D	Noticee / Party / Importer	M/s Wellpack Industries (IEC No: AADFW6662P), Sr. No. 191, P1, Plot No. – 1, Opp. R.K. Industrial Zone-II, Kuvadava, Wankaner Road, Sanosara, Rajkot, Gujarat-360003
E	DIN	20240671MO000032323F

1. The Order – in – Original is granted to concern free of charge.
2. 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

The Commissioner of Customs (Appeal), MUNDRA,
Office at 7th floor, Mridul Tower, Behind Times of India,
Ashram Road Ahmedabad-380009
3. Appeal shall be filed within Sixty days from the date of Communication of this Order.
4. Appeal should be accompanied by a Fee of Rs. 5/- (Rupees Five Only) under Court Fees Act it must accompanied by (i) copy of the Appeal, (ii) 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. Proof of payment of duty / interest / fine / penalty / deposit should be attached with the appeal memo.
6. While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respect.
7. 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 or Penalty are in dispute, where penalty alone is in dispute.

Brief facts of the Case:

M/s Wellpack Industries (hereinafter referred to as '*the importer*') holding IEC No: AADFW6662P and address at Sr. No. 191, P1, Plot No. – 1, Opp. R.K. Industrial Zone-II, Kuvadava, Wankaner Road, Sanosara, Rajkot, Gujarat-360003, filed Bill of Entry No. 3067699 dated 17.04.2024 through their Customs Broker M/s. Accurate Cargo Clearing Pvt Ltd. (hereinafter referred to as '*the CB*') at Mundra Port for import of Net Weight of 25340 kgs of "Coil Nail Welding Wire" of various types (hereinafter referred to as '*the impugned goods*') having assessable value of Rs. 23,63,953/- under CTH-74081920 from China.

2. The said Bill of Entry was pushed to PAG by FAG citing the reason: "Please refer to the Departmental Queries and their Replies. From the uploaded documents, it appears that the goods under import are MS Wire with Copper Coated and appears to be properly classified under CTH 721730. The goods under subject chapter heading also require BIS certificate or one time BIS Exemption certificate from the Ministry of Steel in terms of Steel and Steel Products (Quality Control) Order, 2024."

3. Accordingly, the Bill of Entry was forwarded for First Check examination with direction to conduct PMI Testing for ascertaining chemical composition. As per PMI Testing, Composition of goods has been observed as Sample 1 (Fe-88.46, Cu-7.82, Ni-3.14, Si-0.25, Mn-0.22, S-0.10, Cr-0.01), Sample 2 (Fe-88.32, Cu-8.08, Ni-3.00, Si-0.17, Mn-0.23, S-0.11, Cr-0.09) and Sample 3 (Fe-88.48, Cu-8.09, Ni-2.79, Si-0.33, Mn-0.26, S-0.04, Cr-0.01).

4. From the examination report, it appears that the imported goods are basically made of Mild Steel Wire.

5.1 Chapter Notes of Chapter 74 are reproduced below for ease of reference:

Chapter 74
Copper and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Refined copper

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table

TABLE - Other elements

Element	Limiting content % by weight
Ag	0.25
As	0.5
Cd	3
Cr	1.4
Mg	0.8
Pb	1.5
S	0.7
Sn	0.3
Te	0.8
Zn	1
Zr	0.3
Other elements*, each	0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that :

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5 %.

(c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

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As per the above mentioned Chapter Notes, Chapter 74 covers:

- i. refined copper having at least 97.5% by weight of copper,
- ii. copper alloys in which copper predominates by weight over each of the other elements and
- iii. master alloys containing more than 10% by weight of copper.

However, as per PMI Testing, the copper contents in the imported goods are 7.82%-8.09% and are not predominating, therefore, the imported goods appear to be mis-classified under CTH 74081920.

5.2 Further, the explanatory notes of Heading 7217 are reproduced below:

72.17

72.17 - Wire of iron or non-alloy steel (+).

7217.10 - Not plated or coated, whether or not polished

7217.20 - Plated or coated with zinc

7217.30 - Plated or coated with other base metals

7217.90 - Other

Wire of this heading is defined in Note 1 (e) to this Chapter.

Wire is mostly produced from hot-rolled bars and rods of heading 72.13 by drawing them through a die but may also be obtained by any other cold-forming process (e.g., cold-rolling). Wire is presented in coils (with non-aligned spirals or with aligned spirals, with or without support).

Wire which has been worked (e.g., by crimping) remains in this heading, provided it does not thereby assume the character of articles or of products of other headings.

Wire covered with a material such as textile where the iron or steel core is the essential element and the other material serves solely as covering (e.g., iron and steel wire for the manufacture of hat frames (milliners' wire), and stems for artificial flowers or hair curlers) is also classified in this heading.

Wire is put to very many uses, e.g., manufacture of fencing, gauze, netting, nails, rope, pins, needles, tools and springs.

The heading does not cover :

- (a) Metallised yarn (heading 56.05), twine or cord reinforced with wire (heading 56.07).
- (b) Stranded wire, ropes, cables and the like of heading 73.12.
- (c) Barbed wire; twisted single flat wire (barbed or not) of a kind used for fencing (heading 73.13).
- (d) "Duplex" wire as used for making textile loom healds and formed by soldering together two wire strands after drawing, wire twisted into eyelets or loops at one or both ends for tying (heading 73.26).
- (e) Coated welding electrodes, etc. (heading 83.11).
- (f) Saw-toothed wire for use as card clothing (all-steel card clothing) (heading 84.48).
- (g) Insulated electric wire (including enamelled wire) (heading 85.44).
- (h) Musical instrument strings (heading 92.09).

Subheading Explanatory Note.

See the Explanatory Note to the subheadings of heading 72.10 in respect of products subjected to more than one type of coating, plating or cladding.

5.3 Further, heading 8311 are reproduced below for ease of reference:

8311 WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR

PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING

8311 10 00 - Coated electrodes of base metal, for electric arc-welding

8311 20 00 - Cored wire of base metal, for electric arc-welding

8311 30 - Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:

8311 30 10 --- Wire and rods of agglomerated base metal

8311 30 90 --- Other

8311 90 00 - Other

From above, it appears that heading 7217 primarily focuses on wire made of iron or non-alloy steel, including those that are plated or coated with various materials, however, heading 8311 includes a broader range of materials such as base metal or metal carbides, which are specifically designed for welding, soldering, brazing, or metal deposition. Heading 8311 covers not only wires but also rods, tubes, plates, electrodes, and similar products. Further, the classification under heading 7217 is based on the material of the wire without specific consideration of its use in welding. The wire could be used for other industrial purposes. However, heading 8311 is specifically for products used in welding and related processes. The subheadings under heading 8311 further distinguish between different types of welding and soldering products, such as coated electrodes and cored wire. Heading 8311 is more specialized and takes into account the specific purpose of the product. For general iron or non-alloy steel wire, heading 7217 may be applicable. However, for specialized welding products, heading 8311 is more appropriate due to its specific coverage of welding materials. The specificity of this heading makes it the appropriate classification for products designed for welding applications. The Harmonized System Nomenclature (HSN) explanatory notes clarify that heading 8311 includes not only coated electrodes and cored wires but also other products explicitly manufactured for welding and related processes. This includes welding rods, tubes, plates, and similar items that are designed to deposit metal during the welding process. Therefore, it appears that the imported goods viz. Coil Nail Welding Wire are classifiable under heading 8311. Further, as the goods are specifically usable for purpose of welding by flame, the goods appear appropriately classifiable under CTH

83113010.

6. Further, as per Circular dated 20.10.2023 issued by Ministry of Steel, it is mandatory for all the steel importers to apply and seek clarification for each and every consignment which is imported in the country without BIS license/certification. Further, vide CBIC letter F.No.401/88/2023-Cus.III dated 09.11.2023, it is further clarified that mandatory clarification is required only for steel products of those ITCHS codes which have been mapped with the Indian Standards notified under the Quality Control Order issued by Ministry of Steel.

7. Accordingly, as CTH 83113010 is not mapped with the Indian Standards notified under the Quality Control Order issued by Ministry of Steel, therefore, mandatory BIS Registration is not required in the instant case for clearance of the said goods.

8. The Importer declared the imported goods under CTH 74081920 which attracts 5% BCD, 10% SWS and 18% IGST totaling to customs duty @ 24.490%, whereas, it appears that the imported goods are appropriately classifiable under heading 83113010 which attracts 10% BCD, 10% SWS and 18% IGST totaling to customs duty @ 30.980%. Accordingly, the customs duty declared by the Importer was 5,78,933/-, however, the correct customs duty leviable on the importer goods is Rs. 7,32,353/-. Therefore, the differential duty evaded is worked out to Rs. 1,53,420/-.

9. With the introduction of self-assessment under Section 17(1) of Customs Act, 1962, the onus lies on the importer to correctly self-assess the bill of entry with correct amount of leviable duties. By the said act of mis-classifying the goods and not correctly self-assessing the applicable Customs duty, the importer tried to receive undue monetary benefit and caused loss to the public exchequer to the tune of Rs. 1,53,420/-. They not only failed to declare and assess the correct duty payable on the goods but also mis-declared the goods under CTH 74081920 instead of the correct CTH, with an intention to evade payment of correct duty on the goods imported.

10. In view of the same, it appears that the due to the mis-classification of the imported goods by the Importer under CTH 74081920 instead of correct CTH 83113010 in order to evade differential customs duty to the

tune of Rs. 1,53,420/-, the imported goods having assessable value of Rs. 23,63,953/- appear liable for confiscation under Section 111(m) of the Customs Act, 1962 and for the act of mis-classification, the Importer appears liable for penal action under Section 112(a)(ii) of the Customs Act, 1962.

11. **RELEVANT LEGAL PROVISIONS OF CUSTOMS ACT, 1962:**

Section 17. Assessment of duty. -

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

.....

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

Section 46. Entry of goods on importation. -

(1) The importer of any goods, other than goods intended for transit or transhipment, 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, relating to the imported goods.

(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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (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)
shall be liable, -

- i.
- 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:

Section 125. Option to pay fine in lieu of confiscation. -

- (1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as

the said officer thinks fit:

Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, no such fine shall be imposed:

Provided further that without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.

(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

Submissions of the Importer/Record of Personal Hearing

12. The importer vide their letter dated 22.05.2024 has submitted that:

- (i) they filed the Bill of Entry under CTH 74081920 as they searched for "welding wire HS Code" on Google and saw a heading for 740810, which they believed was suitable since their welding wire was copper coated.
- (ii) they consulted their CB and few non-technical industrial traders or people for their expertise who confirmed their understanding and they finalized HS Code 740810 with their technical help.
- (iii) they do not possess professional or technical expertise in HS Code classification
- (iv) HS Code 721730 attracts 7.5% BCD while HS Code 8311 attracts 10% BCD, therefore, they have no intention of evading duty payment as the difference in duty rates does not impact them significantly.
- (v) HS Code 721730 typically includes wires used in various engineering and industrial applications where the coating serves purposes such as corrosion resistance or mechanical protection whereas the imported goods are not intended for general engineering purposes or as an input for other

products. The sole use of imported goods is for welding. The copper coating is specifically designed to enhance welding properties by proving better electrical conductivity and resistance to oxidation during welding process. While HS Code 721730 covers plated or coated wires, it does not specifically address the coating for the purpose of welding.

(vi) HS Code 8311 encompasses products that are specifically intended for welding, soldering and brazing. Their product, being a welding wire, fits perfectly within this category as its primary and only use is for welding purpose.

(vii) The wire is made of Mild Steel and coated with a thin layer of copper which aligns with the description under HS Code 831130 which specifically covers coated rods and cored wires for soldering, brazing or welding by flame. At 8 digit level, their product's specifications align perfectly with HS Code 83113010.

(viii) AS per General Rules of Interpretation, the imported goods are appropriately classifiable under CTH 83113010.

13. The Importer vide letter dated 21.05.2024 has admitted that they have mis-classified the imported goods under CTH 74081920 instead of correct classification under CTH 83113010 and further clarified that their intention is not to mis-classify the goods and evade duty payment and that they classified the items to the best of their knowledge based on information available on Google. The Importer has further requested to allow re-assessment of the said Bill of Entry under CTH 83113010 and waive adjudication, SCN and PH to avoid detention/demurrage charges.

DISCUSSION AND FINDINGS

14. I have carefully gone through the case records and applicable provisions of Law. I find that the Importer vide their letter dated 21.05.2024 has submitted that they do not want Show Cause Notice and Personal Hearing, thus, the condition of Principles of Natural Justice under Section 122A of the Customs Act, 1962 has been complied with. Hence, I proceed to decide the case on the basis of facts and documentary evidences available on records.

15. The main issues before me are to decide whether-

(i) the imported goods merit classification under CTH 74081920/721730/83113010 or otherwise

(ii) the imported goods are liable for confiscation under Section 111(m) of the Customs Act, 1962 or otherwise

(iii) the Importer is liable for penal action under Section 112(a)(ii) of the Customs Act, 1962 or otherwise.

16. I find that the Importer M/s Wellpack Industries filed Bill of Entry No. 3067699 dated 17.04.2024 through their Customs Broker M/s. Accurate Cargo Clearing Pvt Ltd. at Mundra Port for import of Net Weight of 25340 kgs of "Coil Nail Welding Wire" of various types having assessable value of Rs. 23,63,953/- under CTH-74081920 from China.

17. I find that the said Bill of Entry was pushed to PAG by FAG citing the reason: "Please refer to the Departmental Queries and their Replies. From the uploaded documents, it appears that the goods under import are MS Wire with Copper Coated and appears to be properly classified under CTH 721730. The goods under subject chapter heading also require BIS certificate or one time BIS Exemption certificate from the Ministry of Steel in terms of Steel and Steel Products (Quality Control) Order, 2024."

18. Accordingly, the Bill of Entry was forwarded for First Check examination with direction to conduct PMI Testing for ascertaining chemical composition. As per PMI Testing, Composition of goods has been observed as Sample 1 (Fe-88.46, Cu-7.82, Ni-3.14, Si-0.25, Mn-0.22, S-0.10, Cr-0.01), Sample 2 (Fe-88.32, Cu-8.08, Ni-3.00, Si-0.17, Mn-0.23, S-0.11, Cr-0.09) and Sample 3 (Fe-88.48, Cu-8.09, Ni-2.79, Si-0.33, Mn-0.26, S-0.04, Cr-0.01).

19. I find that as per the Chapter Notes, Chapter 74 covers refined copper having at least 97.5% by weight of copper; copper alloys in which copper predominates by weight over each of the other elements and master alloys containing more than 10% by weight of copper, however, as per PMI Testing, the copper contents in the imported goods are 7.82%-8.09% and are not predominating, therefore, it is evident that the imported goods are mis-classified under CTH 74081920.

20. I find that heading 7217 primarily focuses on wire made of iron or non-alloy steel, including those that are plated or coated with various materials, however, heading 8311 includes a broader range of materials such as base metal or metal carbides, which are specifically designed for welding, soldering, brazing, or metal deposition. Heading 8311 covers not only wires but also rods, tubes, plates, electrodes, and similar products.

Further, the classification under heading 7217 is based on the material of the wire without specific consideration of its use in welding. The wire could be used for other industrial purposes. However, heading 8311 is specifically for products used in welding and related processes. The subheadings under heading 8311 further distinguish between different types of welding and soldering products, such as coated electrodes and cored wire. Heading 8311 is more specialized and takes into account the specific purpose of the product. For general iron or non-alloy steel wire, heading 7217 may be applicable. However, for specialized welding products, heading 8311 is more appropriate due to its specific coverage of welding materials. The specificity of this heading makes it the appropriate classification for products designed for welding applications. The Harmonized System Nomenclature (HSN) explanatory notes clarify that heading 8311 includes not only coated electrodes and cored wires but also other products explicitly manufactured for welding and related processes. This includes welding rods, tubes, plates, and similar items that are designed to deposit metal during the welding process. Therefore, it appears that the imported goods viz. Coil Nail Welding Wire are classifiable under heading 8311. Further, as the goods are specifically usable for purpose of welding by flame, the goods appear appropriately classifiable under CTH 83113010. I hold accordingly.

21. I find that as per Circular dated 20.10.2023 issued by Ministry of Steel read with CBIC letter F.No.401/88/2023-Cus.III dated 09.11.2023, it is mandatory for all the steel importers to apply and seek clarification for each and every consignment which is imported in the country without BIS license/certification for steel products of those ITCHS codes which have been mapped with the Indian Standards notified under the Quality Control Order issued by Ministry of Steel. Further, I find that as CTH 83113010 is not mapped with the Indian Standards notified under the Quality Control Order issued by Ministry of Steel, therefore, mandatory BIS Registration is not required in the instant case for clearance of the said goods.

22. I find that the Importer vide letters dated 21.05.2024 & 22.05.2024 has admitted that the imported goods were mis-classified under CTH 74081920 instead of correct classification under CTH 83113010 and further submitted that their intention is not to mis-classify the goods and evade duty payment and that they classified the items to the best of their knowledge.

23. I find that the Importer declared the imported goods under CTH 74081920 which attracts 5% BCD, 10% SWS and 18% IGST totaling to customs duty @ 24.490%, whereas, the imported goods are appropriately classifiable under heading 83113010 which attracts 10% BCD, 10% SWS and 18% IGST totaling to customs duty @ 30.980%. I further find that the customs duty declared by the Importer was 5,78,933/-, however, the correct customs duty leviable on the importer goods is Rs. 7,32,353/-, therefore, the differential duty evaded is worked out to Rs. 1,53,420/-.

24. With the introduction of self-assessment under Section 17(1) of Customs Act, 1962, the onus lies on the importer to correctly self-assess the bill of entry with correct amount of leviable duties. I find that the Importer not only failed to declare and assess the correct duty payable on the goods but also mis-declared the goods under CTH 74081920 instead of the correct CTH.

25. I find that due to the mis-classification of the imported goods by the Importer under CTH 74081920 instead of correct CTH 83113010 in order to evade differential customs duty to the tune of Rs. 1,53,420/-, the imported goods having assessable value of Rs. 23,63,953/- have become liable for confiscation under Section 111(m) of the Customs Act, 1962. I hold accordingly. Further, I find that as the goods have been held liable for confiscation under Section 111(m) of Customs Act, 1962, I deem it fit to allow clearance of impugned goods on payment of Redemption Fine in terms of Section 125 of the Customs Act, 1962. For the act of misclassification, I hold the Importer is liable for penal action under Section 112(a)(ii) of the Customs Act, 1962.

26. In view of the above, I pass the following order:

ORDER

- i. I reject the classification of the goods i.e. 74081920 as declared by the importer in the Bill of Entry No. 3067699 dated 17.04.2024 and order to re-classify the goods under CTH 83113010 and re-assess the BE accordingly;
- ii. I order to confiscate the impugned goods having assessable value of Rs. 23,63,953/- imported vide Bill of Entry No. 3067699 dated 17.04.2024, on account of misclassification under Section 111(m) of the Customs Act, 1962. However, considering facts of the case and

provisions of the Section 125 of the Customs Act, 1962, I give an option to the importer M/s Wellpack Industries to re-deem the same on payment of Redemption Fine of Rs. 2,80,000/- (Rs. Two lakh Eighty Thousand Only) in lieu of confiscation.

iii. I impose penalty of Rs. 10,000/- (Rs. Ten Thousand Only) on the importer M/s Wellpack Industries under Section 112(a)(ii) of Customs Act, 1962.

27. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

Signed by

Arun Kumar

(Arun Kumar)

Date: 31-05-2024 Additional Commissioner
Custom House, Mundra

Date: 31-05-2024

To,
M/s Wellpack Industries (IEC No: AADFW6662P)
Sr. No. 191, P1, Plot No. – 1,
Opp. R.K. Industrial Zone-II, Kuvadava, Wankaner Road,
Sanosara, Rajkot, Gujarat-360003.

Copy to:

- 1. The Assistant Commissioner of Customs (RRA), CH, Mundra.
- 2. The Assistant Commissioner of Customs (TRC), CH, Mundra
- 3. The Assistant Commissioner of Customs (EDI), CH, Mundra.
- 4. Office Copy.