

		<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, एमपी और एसईजेड, मुंद्रा, कच्छ-गुजरात - 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MP &amp; SEZ MUNDRA, KUTCH-GUJARAT - 370421 EMAIL: group5-mundra@gov.in</p>	
A	File No.	CUS/APR/MISC/1386/2025-Gr 5-6-O/o Pr Commr-Cus-Mundra	
B	Order-in-Original No.	MCH/ADC/ZDC/2/2026-27	
C	Passed by	Dipak Zala, Additional Commissioner of Customs, Custom House, Mundra	
D	Date of Order	01-04-2026	
E	Date of issue	01-04-2026	
F	SCN No. & Date	SCN No. 01/2025-26/DC/ARK/GR-V/MCH dated 03-04-2025 & Corrigendum to SCN dated 11-03-2026	
G	Noticee/Party/ Importer/ Exporter	M/s. Umapati Overseas (IEC- 0815023235) having address at 39, Madhav Park, Part-4, Nr. Nirat Cross Rd, Vastral, Ahmedabad, Gujarat 382418	
H	DIN No.	20260471MO0000602680	

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 3 के साथ पठित सीमा शुल्क 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 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),  
7 वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड़, अहमदाबाद 380  
009”**

**“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
Having his office at 7<sup>th</sup> Floor, Mridul Tower, Behind Times of India,  
Ashram Road, Ahmedabad-380 009.”**

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 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

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-1870 के 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, सीमा शुल्क (अपील) नियम, 1982 और सीमा शुल्क 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. Umapati Overseas (IEC- 0815023235) having address at 39, Madhav Park, Part-4, Nr. Nirat Cross Rd, Vastral, Ahmedabad, Gujarat 382418 (hereinafter also referred to as "the importer" for the sake of brevity") has filed Bill of Entry No. 8163339 dated 05.10.2023 for the import of goods i.e. Exhaust Fan covered under CTH 84148090 for home consumption.

The details are as below:

**Table:1**

BE No	BE Date	CTH	Invoice No.	Item No.	Item Desc	Qty	Unit	Assess Val	Duty paid @ 27.735% (BCD 7.5% SWS 10% of BCD and IGST 18%)
8163339	05-10-23	84148090	1	1	1380MM EXHAUST FAN (REGULAR FAN UNASSEMBLED)	150	PCS	943284.56	261619.9
8163339	05-10-23	84148090	1	2	1000MM EXHAUST FAN (REGULAR FAN UNASSEMBLED)	150	PCS	741152.16	205558.5
8163339	05-10-23	84148090	1	3	800MM EXHAUST FAN (REGULAR FAN UNASSEMBLED)	150	PCS	619872.71	171921.7
	05-				1380MM EXHAUST FAN				

8163339	10-23	84148090	1	4	(PUSH PULL FAN UNASSEMBLED)	10	PCS	76366.34	21180.2
8163339	05-10-23	84148090	1	5	1380MM EXHAUST FAN SHUTTERS	10	PCS	8683.22	2408.2
8163339	05-10-23	84148090	1	6	1000MM EXHAUST FAN SHUTTERS	10	PCS	6946.58	1926.6
8163339	05-10-23	84148090	1	7	800MM EXHAUST FAN SHUTTERS	10	PCS	4341.61	1204.2
8163339	05-10-23	84148090	1	8	1380MM EXHAUST FAN SHUTTERS	1	PCS	1736.64	481.6
					<b>Total</b>			<b>2402383.82</b>	<b>666300.9</b>

2. During the analysis of the data of import made at Custom House, Mundra for the period Oct 2023 to March 2024, Audit observed that the importers M/s UMAPATI OVERSEAS and M/s WINBELL COMPRESSORS PRIVATE LIMITED have filed Bills of Entry No. 8163339 dated 05 Oct 2023 and 9526237 dated 04 Jan 2024 for import of EXHAUST FAN and AXIAL FAN under CTH 8414 8090 and 8414 4090 respectively. The importers have paid duty at the rate of 27.735% (BCD 7.5% SWS .75% and IGST 18%).

3. It is observed that imported goods were EXHAUST FAN and AXIAL FAN. Therefore, it should have been classified under CTH 8414 59 90 which is applicable to other goods under Fan (other than Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125. Chapter 8414 59 90 covers other goods under Fan (other than table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W). CTH 8414 40 covers 'Air compressors mounted on a wheeled chassis for towing'. Further, CTH 8414 40 90 covers 'other' and CTH 8414 80 covers 'other' goods. Therefore, the imported goods "EXHAUST FAN", should be classified under CTH 84145990 where duty is applicable @ 30.98% (BCD 10% SWS 10% of BCD and IGST 18%), instead of CTH 84148090.

4. The Heading under CTH 8414 is as under:



8163339	10-23	6	1000MM EXHAUST FAN SHUTTERS	10	PCS	6946.58	1926.6	2152.05	225
8163339	05-10-23	7	800MM EXHAUST FAN SHUTTERS	10	PCS	4341.61	1204.2	1345.03	141
8163339	05-10-23	8	1380MM EXHAUST FAN SHUTTERS	1	PCS	1736.64	481.6	538.01	56
<b>Total</b>						<b>2402383.82</b>	<b>666300.9</b>	<b>744258.51</b>	<b>77958</b>

6. Relevant Legal Provisions, in so far related to the facts of the case are as under:

### **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 28. 1[Recovery of 2[duties not levied or not paid or short levied or short-paid] or erroneously refunded.**

(4) *Where any duty has not been 10[levied or not paid or has been short levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,*

- (a) *collusion; or*
- (b) *any wilful mis-statement; or*
- (c) *suppression of facts,*

*by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been 11[so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.*

### **[Section 28AA. Interest on delayed payment of duty.**

(1) *Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section*

(2), *whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.*

### **Section 46. Entry of goods on importation.**

(4) *The importer while presenting a bill of entry shall 12 [\* \* \*] 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, 13 [and such other documents relating to the imported goods as may be prescribed].*

14 [(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. (m)**

2[*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 3 [in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54];*

### **Section 112. Penalty for improper importation of goods, etc.-**

(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,*

2 [(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 114A. Penalty for short-levy or non-levy of duty in certain cases. -**

*Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has 2 [\*\*\*\*]been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under 3 [sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined:*

### **[Section 125: Option to pay fine in lieu of confiscation.]**

(i) *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:*

7. With the introduction of self-assessment under Section-17, more faith is

bestowed on the importer, as the practices of routine assessment, concurrent audit etc. have been dispensed with. As a part of self-assessment by the importer, they have been entrusted with the responsibility to correctly self-assess the duty. However, in the instance case, the importer intentionally abused this faith placed upon them by the law of the land. Therefore, it appears that the importer has wilfully violated the provisions of Section 17(1) of the Act in as much as Importer has failed to correctly self-assess the duty on the impugned goods and has also wilfully violated the provisions of sub-section (4) and (4A) of Section 46 of the Act. Therefore, the goods having assessable value of Rs. 24,02,384/- (Twenty four lakh two thousand three hundred eighty four only) imported vide the Bill of Entry No. 8163339 dated 05-10-2023 appears liable for confiscation under Section 111(m) of the Customs Act, 1962.

8. Whereas it appears that the Importer has not paid the applicable duty which has resulted into short payment of duty of Rs. 77,958/- (Rupees Seventy Seven Thousand Nine Hundred Fifty Eight Only) which is required to be recovered from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Act. For such act of omission and commission, the importer has rendered themselves liable to penalty under Section 114A of the Customs Act, 1962.

9. Accordingly, a Show Cause Notice vide SCN No. 01/2025-26/DC/ARK/GR-V/MCH dated 03-04-2025 and its Corrigendum dated 11-03-2026 vide File No. CUS/APR/MISC/1386/2025-Gr 5-6-O/o Pr Commr-Cus-Mundra were issued to M/s. Umapati Overseas (IEC- 0815023235), calling upon them to show cause as to why:

I. The above said goods having assessable value of **Rs. 24,02,384/-** (Twenty four lakh two thousand three hundred eighty four only) should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962;

II. Differential duty amounting to **Rs. 77,958/-** (Rupees Seventy Seven Thousand Nine Hundred Fifty Eight Only) for the said goods imported vide above said Bill of Entry should not be recovered under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;

III. Penalty should not be imposed upon them under Section 114A of the Customs Act, 1962.

### **PERSONAL HEARING AND WRITTEN SUBMISSIONS**

10. Notice for Personal Hearing in the matter was issued on 09-02-2026 & 12-03-2026. In response to the notice, the importer vide their e-mail dated 10.02.2026 submitted that they have already paid the differential duty along with applicable interest which details are as under:

Sl. No.	Type of Payment	Amount in Rs.	Challan No.	Challan Date
1	Differential Duty	77,958/-	1906712160	19-06-2025
2	Interest	20,440/-	1906712160	19-06-2025

	<b>Total</b>	<b>98,398/-</b>		
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### DISCUSSIONS AND FINDINGS

**11.** I have carefully gone through the records of the case and the allegations made in the Show Cause Notice dated 03-04-2025 issued under Section 28(4) of the Customs Act, 1962. An opportunity for personal hearing was granted to the noticee vide letter dated 09-02-2026 & 12-03-2026, in response importer vide e-mail dated 10.02.2026 submitted that duty demand alongwith applicable interest has been already paid. I therefore find that sufficient opportunity as required under Section 122A of the Customs Act, 1962 has been provided and the principles of natural justice have been complied with.

**12.** Accordingly, I proceed to decide the case on the basis of the records available. The issues to be decided by me are:

**I.** Whether the above said goods having assessable value of **Rs. 24,02,384/-** (Twenty-four lakh two thousand three hundred eighty-four only) are liable for confiscation under Section 111(m) of the Customs Act, 1962;

**II.** Whether Differential duty amounting to **Rs. 77,958/-** (Rupees Seventy Seven Thousand Nine Hundred Fifty Eight Only) for the said goods imported vide above said Bill of Entry is recoverable under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.

**III.** Whether penalty is imposable upon them under Section 114A of the Customs Act, 1962.

**13.1** Regarding the first issue, I have carefully examined the proposal made in the Show Cause Notice for confiscation of the impugned goods under Section 111(m) of the Customs Act, 1962. Section 111(m) provides that goods which do not correspond in respect of value, quantity, description or in any other material particular with the declaration made under the Act shall be liable to confiscation. In this present case, the imported goods "EXHAUST FAN", should be classified under CTH 84145990 where duty is applicable @ 30.98% (BCD 10% SWS 10% of BCD and IGST 18%), instead of CTH 84148090 as Chapter 8414 59 90 covers other goods under Fan (other than table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W) & CTH 8414 40 covers 'Air compressors mounted on a wheeled chassis for towing'. Further, CTH 8414 40 90 covers 'other' and CTH 8414 80 covers 'other' goods. Therefore, I find that the goods imported vide Bill of Entry No. 8163339 dated 05-10-2023 are liable for confiscation under Section 111(m) of the Customs Act, 1962.

**13.2** Once the goods are held liable for confiscation, the next question before me is whether to allow the release of the impugned goods on Redemption Fine. I find sub-section (1) of Section 125 of the Customs Act, 1962 prescribes that:

*"Wherever confiscation of any goods is authorized by this Act, the officer adjudicating 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."*

**13.3** Further, I find that the Hon'ble courts in various judicial pronouncements have held that the physical availability of the goods does not have any significance for imposition of redemption fine under Section 125 of the Act. In this regard, I place my reliance on the following judgments:

*(i) In case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) regarding imposition of Redemption Fine in absence of goods liable for confiscation, after observing decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc. reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A.120(SC), the Hon'ble Madras High Court held in para 23 of the judgment that "The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularised, whereas, by subjecting the goods to payment of fine under sub section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorised by this Act....", brings out the point clearly. The power to impose redemption fine springs from the authorisation of confiscation of goods provided for under Section 111 of the Act. When once power of authorisation for confiscation of goods gets traced to the said Section 111 of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing from Section 111 only. Hence, the payment of redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act."*

*(ii) In the case of Synergy Fertichem Pvt. Ltd. Vs State of Gujarat as reported in 2019(12) TMI 1213 , the Hon'ble High Court of Gujarat, relying on the judgement of the Apex Court in the case of Weston Components Ltd. vs. Commissioner of Customs, New Delhi, has observed that "The per-requisite for making an offer of fine under Section 130 of the Act is pursuant to the finding that the goods are liable to be confiscated. In other words, if there is no authorisation for confiscation of such goods, the question of making an offer by the proper officer to pay the "redemption fine", would not arise. Therefore, the basic premise upon which the citadel of Section 130 of the Act rests is that the goods in question are liable to be confiscated under the Act. It, therefore, follows that what is sought to be offered to be redeemed, are the goods, but not the improper conduct of the owner to transport the goods in contravention of the provisions of the Act or the Rules."*

**13.4** It is amply clear from the said section that, where the confiscated goods are not prohibited for import, discretion has been vested in the adjudicating authority to decide the issue on the basis of the facts and circumstances involved. Accordingly, even though the goods are not physically available for confiscation as they have already been cleared for home consumption, I am empowered to impose redemption fine in lieu of confiscation.

**14.** Regarding the second issue, I find that the imported goods "EXHAUST FAN", should be classified under CTH 84145990 where duty is applicable @

30.98% (BCD 10% SWS 10% of BCD and IGST 18%), instead of CTH 84148090 as Chapter 8414 59 90 covers other goods under Fan (other than table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W) & CTH 8414 40 covers 'Air compressors mounted on a wheeled chassis for towing'. Further, CTH 8414 40 90 covers 'other' and CTH 8414 80 covers 'other' goods. It appears that imported goods Exhaust Fans are rightly classifiable under CTH 84145990 instead of 84148090. Therefore, importer has wrongly classified the goods under CTH 84148090 and paid duty @27.735% (BCD 7.5% SWS 10% of BCD and IGST 18%,) whereas the goods are rightly classifiable under CTH 84145990 wherein duty is applicable @ 30.98% (BCD 10% SWS 10% of BCD and IGST 18%). This has resulted in short payment of duty of Rs. 77,958/-. Accordingly, I confirm the demand of differential duty of **Rs. 77,958/-** (Rupees Seventy Seven Thousand Nine Hundred Fifty Eight Only) under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA. However, the importer has already paid the differential duty along with interest vide Challan No. 1906712160 dated 19-06-2025. I appropriate the same against the duty demand and interest thereon in respect of Bill of Entry No. 8163339 dated 05-10-2023. Since the differential duty and applicable interest have been paid in full, no further recovery under Section 28(4) of the Customs Act, 1962 is required.

15. Regarding the third issue, I find that the importer has misclassified the imported goods "Exhaust Fan" under CTH 84148090 instead of the correct CTH 84145990, resulting in short payment of duty of Rs. 77,958/-. Since the declaration made in the Bill of Entry did not correspond with the correct classification of goods, the mis-statement in the Bill of Entry attracts the provisions of Section 114A of the Customs Act, 1962. I further note that the importer, upon receipt of the Show Cause Notice, has paid the differential duty of Rs. 77,958/- along with interest of Rs. 20,440/- vide Challan No. 1906712160 dated 19-06-2025, which is indicative of their acceptance of the duty liability raised in the SCN. This payment was made well after 30 days from the date of SCN dated 03-04-2025. Since the payment was made beyond the statutory 30-day period prescribed under Section 28(5) of the Customs Act, 1962, the benefit of concluding proceedings with 15% penalty under Section 28(5) is not available. The importer is therefore liable for penalty under Section 114A of the Customs Act, 1962 equal to the duty so determined.

16. In view of the foregoing discussion and findings recorded hereinabove, I pass the following order:

### ORDER

I. I order confiscation of the goods covered under Bill of Entry No. 8163339 dated 05-10-2023 having assessable value of **Rs. 24,02,384/-** (Rupees Twenty Four Lakh Two Thousand Three Hundred Eighty Four Only) under Section 111(m) of the Customs Act, 1962. However, as the goods have already been cleared for home consumption, I impose a Redemption Fine of **Rs.25,000/-** (Rupees Twenty Five Thousand Only) under Section 125 of the Customs Act, 1962, in lieu of confiscation;

II. I confirm the demand of differential duty amounting to **Rs. 77,958/-** (Rupees Seventy Seven Thousand Nine Hundred Fifty Eight Only) for the goods imported vide Bill of Entry No. 8163339 dated 05-10-2023 under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act,

1962. However, the importer has already paid differential duty of **Rs. 77,958/-** along with interest of **Rs. 20,440/-** vide Challan No. 1906712160 dated 19-06-2025. I appropriate the same against the duty demand and interest thereon in respect of Bill of Entry No. 8163339 dated 05-10-2023;

**III.** I impose a penalty of **Rs. 77,958/-** (Rupees Seventy Seven Thousand Nine Hundred Fifty Eight Only) on the importer under Section 114A of the Customs Act, 1962. The importer is eligible for the benefit of reduced penalty of 25% under the first proviso to Section 114A if the penalty amount is paid within 30 days of this order.

**17.** This order is issued without prejudice to any other action that may be taken against notice/importer or any other person(s) under the provisions of the Customs Act, 1962 and rules/regulations framed there under or any other law for the time being in force in the Republic of India.

**18.** The Show Cause Notice No. 01/2025-26/DC/ARK/GR-V/MCH dated 03-04-2025 & Corrigendum to SCN dated 11-03-2026 vide File No. CUS/APR/MISC/1386/2025-Gr 5-6-O/o Pr Commr-Cus-Mundra against the noticee stands disposed of in the above terms.

**(Dipak Zala)**  
Additional Commissioner of Customs  
Custom House, Mundra

**To,**  
**M/s. Umapati Overseas (IEC- 0815023235) address at 39,**  
**Madhav Park, Part-4, Nr. Nirat Cross Rd, Vastral,**  
**Ahmedabad, Gujarat 382418**

**Copy to:**

1. The Deputy Commissioner of Customs, Review Section, Custom House, Mundra.
2. The Deputy Commissioner of Customs, TRC, Custom House, Mundra.
3. The Deputy Commissioner of Customs, EDI, Custom House, Mundra
4. The Deputy Commissioner of Customs, Audit, Custom House, Mundra
5. Office copy.