कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.
Email: Group4-mundra@gov.in

A	**FILE NO.** फ़ाइल संख्या	CUS/APR/MISC/5558/2026-Gr 4
B	**OIO NO.** आदेश संख्या	MCH/ADC/ZDC/320/2026-27
C	**PASSED BY** जारीकर्ता	Dipak Zala Additional Commissioner of Customs, Customs House, Mundra.
D	**DATE OF ORDER** आदेश की तारीख	19-09-2026
E	**DATE OF ISSUE** जारी करने की तिथि	19-09-2026
F	**SCN No. & Date** कारण बताओ नोटिस क्रमांक	IMPORTER REQUESTED FOR WAIVER in PH & SCN vide letter dated 04.09.2026
G	**NOTICEE/ PARTY/ IMPORTER** नोटिसकर्ता/पार्टी/आयातक	M/s. SHIVAY ULTIMATE PRIVATE LIMITED, GROUND FLOOR, KHASRA NO. 428, JINDAL NAGAR, PILKHUWA, NEAR BUS STAND, VILLAGE LAKHAN, HAPUR, UTTAR PRADESH-245304 (IEC: ABICS9055P)

1. यहआदेश संबन्धित को नि:शुल्क 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 परअपील कर सकताहै-

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:

"सीमाशुल्कआयुक्त) अपील(,
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,
नवरंगपुरा,अहमदाबाद 380 009"
"THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA

HAVING HIS OFFICE AT 4TH 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 1870-के मद सं॰ 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 ड्यूटि /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, 1962के 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 SHIVAY ULTIMATE PRIVATE LIMITED, GROUND FLOOR, KHASRA NO.

428, JINDAL NAGAR, PILKHUWA, NEAR BUS STAND, VILLAGE LAKHAN, HAPUR, UTTAR PRADESH-245304 (IEC: ABICS9055P), have filed a Bill of Entry No. 2485539 dated 13.07.2026, (hereinafter referred to as the 'said Bill of Entry') through their Customs Broker M/s. SENGHI SHIPPING SERVICES. Details of declared Assessable Value and Duty are as below:-

Table-A

Item No.	Bill Of Entry No.	Description of Goods	Assessable value (Rs.)	Duty (Rs.)
1	2485539 dated 13.07.2026	**Aluminium Tense as per ISRI** (HS Codes 76020010) **Stainless Steel Scrap** (HS Codes 72042190)	61,84,975/-	13,13,061/-

2. During assessment proceedings it was noticed that the Pre-Shipment Inspection Certificate (PSIC) submitted in respect of the imported consignment had been issued by **M/s. DD INTERNATIONAL GLOBAL**. The details of PSIC are as under:

Table-B

Sl. No.	Certificate No.	Agency Name	Details of Metallic Scrap	Country of Inspection/ Place of Inspection
1	PSICDDIGXX695396AM27 dated 26.06.2026	DD INTERNATIONAL GLOBAL	SS SCRAP HS CODE 72042190 ALUMINIUM TENSE AS PER ISRI (HS CODE-76020010)	Jordan

3. In the instant case, the PSIC bearing No. **PSICDDIGXX695396AM27** was issued on 26.06.2026 by M/s. DD INTERNATIONAL GLOBAL. It was subsequently noticed that the recognition of M/s. DD INTERNATIONAL GLOBAL as a Pre-Shipment Inspection Agency (PSIA) had been cancelled by the Additional Director General of Foreign Trade vide OIO No. 01/89/180/34/PSIA/AM-24/PC (A) dated 25.06.2026.

3.1 The recognition of the said agency as PSIA had already been cancelled by the Additional Director General of Foreign Trade vide **OIO No. 01/89/180/34/PSIA/AM-24/PC (A) dated 25.06.2026**, i.e. prior to the filing of the subject Bill of Entry dated 13.07.2026.. Thus, as on the date of filing of the said Bill of Entry and import of the subject goods, M/s. DD INTERNATIONAL GLOBAL was no longer a recognised PSIA for issuance of a valid Pre-Shipment Inspection Certificate.

4. Further, as per, Para 2.52 chapter 2 of Hand book of procedures issued by DGFT:

2.52 Recognition as Pre-shipment Inspection Agency (PSIA) and issuance of Pre shipment Certificate (PSIC)

(a) Applications for recognition in respect of PSIAs have to be made online on DGFT Website (https://dgft.gov.in) by payment of applicable fee in terms of Appendix 2K of FTP.

(b) The online applications will be considered by an Inter-Ministerial Committee.

(c) The recognized PSIAs will be notified under Appendix 2G for a period of three years. At the end of 3 years PSIA has to make a fresh online application for further recognition by DGFT.

(d) PSIA shall issue PSIC in the format given in Appendix 2H. PSIA shall generate PSICs using the facility provided on the DGFT website.

(e) A PSIA can also carry out inspections in countries, where it does not have a full-time equipped branch office but which falls within its area of operation, by deputing its Inspectors. However, for such inspections in other countries, the PSIA will be required to give prior intimation to DGFT by sending an email (at psia travel-dgft@gov.in) and furnishing details of visit / inspection done by the Inspector in PSIC.

(f) The PSIA applicant(s) may submit online application(s) initially without bank guarantee, as required under S.No.9 of ANF-2L. Their applications would not be rejected only on the ground of non-submission of bank guarantee. Applicants would, however, be required to submit bank guarantee or an equivalent financial instrument, before they are notified as PSIA, by the competent authority.

(g) Any application for amendment in instruments and/or areas of operation of the existing PSIA has to be made online on the DGFT website.

5. In view of the above, the PSIC submitted by the importer, having been issued by an agency whose recognition as PSIA stood cancelled prior to the import, cannot be treated as a valid PSIC for the purpose of clearance of the subject consignment.

6. Further, it is submitted that as Import of un-shredded compressed and loose form of metallic waste, scrap listed in paragraph 2.51(a) of the Handbook of Procedure (HBP), 2023 shall be subject to the following conditions:-

(a) At the time of the clearance of goods, importer shall furnish to the Customs pre-shipment inspection certificate as per the format in Appendix 2H from any of the Inspection & Certification agencies given in Appendix-2G to the effect that the consignment does not contain any type of arms, ammunition, mines, shells, cartridges, or any other explosive material in any form either used or otherwise, and that the consignment was checked for radiation level and it does not contain radiation level (gamma and neutron) in excess of natural background. The certificate shall give the value of background radiation level at that place as also the maximum radiation level on the scrap.

7. Since, goods were imported into India without the valid PSIC certificate, the impugned goods have been imported without authorization and are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for his act of omission and commission the importer is liable for penalty under Section 112(a) of the Customs Act, 1962.

8. 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 Bi l of Entry shal make and subscribe to a declaration as to the truth of the contents of such Bi l of Entry and shal, 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 111(m) of the Customs Act, 1962:- 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;

d. 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.

e. 114AA. Penalty for use of false and incorrect material. —If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

9. In view of above, it appears that impugned goods are imported with invalid PSIC certificate. Therefore, it appears that the goods imported vide impugned bill of entry are liable for confiscation under Section 111(d) of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a) of the Customs Act, 1962.

10. However, in view of letter forwarded via email dated 24.08.2026, the importer had requested for first check examination and to allow issuance of Post Shipment Inspection certificate for the subject goods. Thereafter, on approval of the competent authority, the inspection of said goods had been conducted on Saurashtra CFS, Mundra by inspection agency GLOBAL MARINE INSPECTION and Post shipment inspection certificate sr.no. IN11202386049 dated 31.08.2026 issued for the subject goods. The findings of the inspection report is as- The consignment does not contain any type of arms, ammunition, mines, shells, cartridges, or any other explosive material in any form, either used or otherwise, and that the consignment was checked for radiation level and it does not have radiation levels (gamma and neutron) in excess of natural background, Following are the values of:- (i) Background radiation level at the place of examination is 0.08 µSv/h.(ii) Maximum radiation level on the scrap is 0.06 µSv/h.

RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

11. The Importer vide letter dated 04.09.2026 had, inter-alia, conveyed their willingness to pay any penalty / fine and requested for waiver of Show Cause

Notice and Personal Hearing.

DISCUSSION AND FINDINGS

12. I have carefully gone through the facts of the case. I find M/s. SHIVAY ULTIMATE PRIVATE LIMITED, GROUND FLOOR, KHASRA NO. 428, JINDAL NAGAR, PILKHUWA, NEAR BUS STAND, VILLAGE LAKHAN, HAPUR, UTTAR PRADESH-245304 (IEC: ABICS9055P) filed Bill of Entry No. 2485539 dated 13.07.2026 for clearance of 25.570 MT of Aluminium Tense as per ISRI and Stainless Steel Scrap.

13. I find that the importer had submitted PSIC No. PSICDDIGXX695396AM27, issued by M/s. DD INTERNATIONAL GLOBAL. I further find that the recognition of M/s. DD INTERNATIONAL GLOBAL as a Pre-Shipment Inspection Agency (PSIA) had been cancelled by the Additional Director General of Foreign Trade vide OIO No. 01/89/180/34/PSIA/AM-24/PC (A) dated 25.06.2026. Therefore, M/s. DD INTERNATIONAL GLOBAL was not a recognised PSIA competent to issue a valid PSIC for the purpose of the subject import. I therefore find that the PSIC submitted by the importer, having been issued by **M/s. DD INTERNATIONAL GLOBAL after cancellation of its recognition as PSIA**, is not a valid PSIC for the purposes of the subject import.

14. Accordingly, the subject goods were imported without a valid PSIC certificate. The import of the subject goods without the requisite valid PSIC rendered the goods liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. I find that goods were imported into India without the valid PSIC certificate. I also find that the Importer waived their right of Show Cause Notice and Personal Hearing.

15. Now, I take up the above matter in detail. I find that goods imported vide said bill of entry required compulsory PSIC certificate for importing into India in terms of guidelines issued by DGFT in para 2.51, 2.52 & 2.53 of the Hand Book of procedure 2023. The importer could avail the services from any other inspection agency, under which area/region of operation for country of inspection (Jordan) has been notified from DGFT. However, in the instant case, the importer had availed the services for issuance of PSIC from agency, whose recognition as PSIA had already been cancelled vide the aforesaid Order-in-Original dated 25.06.2026. Therefore, it is evident that PSIC issued by M/s. DD INTERNATIONAL GLOBAL for country of inspection- Jordan, is liable to be considered as invalid.

16. Since goods were imported into India without a valid PSIC certificate, the impugned goods have been imported without authorization and therefore, are liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962, and for his act of omission and commission the importer is liable for penalty under Section 112(a) and Section 114AA of the Customs Act, 1962. Since the Importer has submitted Post PSIC certificate on date 02.09.2026 by inspection agency GLOBAL MARINE INSPECTION at Saurashtra CFS, Mundra, therefore, the goods can be cleared for home consumption under the provision of Section 125 (1) of the Customs Act, 1962.

15. Accordingly, I pass the following order:

ORDER

i. I order for confiscation of the impugned goods imported vide Bill of Entry No. 2485539 dated 13.07.2026 having assessable value of 61,84,975/- under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of Rs. 25,000 /- (Rupees Twenty Five Thousand only).

ii. I impose a penalty of Rs. 15,000 /- (Rupees Fifteen Thousand only) on M/s. SHIVAY ULTIMATE PRIVATE LIMITED, UTTAR PRADESH-245304 under Section 112(a)(i) of the Customs Act, 1962, for their act of omission and commission.

iii. I impose a penalty of Rs. 5000/- (Rupees Five Thousand only) on M/s. SHIVAY ULTIMATE PRIVATE LIMITED, UTTAR PRADESH-245304 under Section 114AA of the Customs Act, 1962, for their act of omission and commission.

16. 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.

Digitally signed by
Dipakbhai Zala
Date: 19-09-2026
15:20:38

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

To,

M/s SHIVAY ULTIMATE PRIVATE LIMITED,
GROUND FLOOR, KHASRA NO. 428, JINDAL NAGAR,
PILKHUWA, NEAR BUS STAND, VILLAGE LAKHAN,
HAPUR, UTTAR PRADESH-245304

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cel), 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