
		<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421. Email- Group4-mundra@gov.in</p>	
A	FILE NO./फ़ाइल संख्या	CUS/APR/2172/2026-Gr-4	
B	OIO NO./आदेश संख्या	MCH/ADC/ZDC/79/2026-27	
C	PASSED BY/जारीकर्ता	Dipak Zala, ADDITIONAL COMMISSIONER, Customs House, Mundra.	
D	DATE OF ORDER/आदेश की तारीख	12.05.2026	
E	DATE OF ISSUE/जारी करने की तिथि	12.05.2026	
F	SCN No. & Date/कारण बताओ नोटिस क्रमांक	Importer requested for Waiver of PH & SCN vide letter dated 11.05.2026	
G	NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/ आयातक	M/s. Radiant Forge and Fittings Private Limited, Office No. 101, 1 st Floor, Plot No. 275, Tripada Complex, Sector-1a, Gandhidham-370201.	
H	DIN/दस्तावेज़ पहचान संख्या	20260571MO00003353CF	

1. यह 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 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 (मुंद्रा),

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. 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 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 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, 1982 और 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. Radiant Forge and Fittings Private Limited (IEC: AAMCR8033P) having registered address at office No. 101, 1st Floor, Plot No. 275, Tripada Complex, Sector-1a, Gandhidham-370201 (hereafter referred to as “the importer”) filed a Bill of Entry No.9913338 dated 07.05.2025 (hereinafter referred to as the ‘said Bill of Entry’) through their Customs Broker M/s. Samudra Marine Services Pvt Ltd. Details of Bill of Entry are as follows:-

Table-A

Bill of Entry No. & Date	Item Description	CTH	Assessable Value (INR)	Duty (INR)
9913338/ 07.05.2025	SS Seamless Pipes/Tubes (Cold Finish)	73044100	40,21,256/-	12,45,785/-

2. The importer vide letter dated 11.05.2026 submitted that at the time of filing bill of entry for home consumption, they were unable to obtain the SIMS due to a QCO error, as the goods in question originated in India. Now, they have successfully obtained the SIMS No. MOSSIMS080526539027 dated 08.05.2026 for the imported material. Therefore, it was found to be non-compliant of SIMS registration timeline and SIMS certificate had been issued in violation of the conditions as mentioned in notice issued vide F.no. S-21022/9/2025-TT dated 13.06.2025 of Ministry of Steel. Therefore, Bill of Entry was found to be non-compliant of SIMS registration timeline. Details of particulars are as under:

Table-B

Sl. No.	Bill of Entry No. & date	IGM Inward date	B/L date	SIMS Registration Date
1	9913338/ 07.05.2025	01.04.2025	28.03.2025	08.05.2026

3. As per DGFT Notification No. 28/2023 dated 28.08.2023:

“The Steel Importing Monitoring System (SIMS) shall require importers to submit advance information in an online system for import of items and obtain an automatic Registration Number by paying registration fee of Rs.500 /-. The importer can apply for registration not earlier than 60th day before the expected date of arrival of import consignment. The automatic Registration Number thus granted shall remain valid for a period of 75 days”.

Further modification in the requirement of the advance registration period in SIMS has been implemented by notice issued by ministry of steel vide File no S-21022/9/2025-TRADE-TAX dated 13.06.2025 effective from 20.06.2025:

“The Steel Import Monitoring System (SIMS) shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment. The Automatic Registration Number thus generated shall remain valid for a period of 75 days”.

4. However, in the instant case, the importer has not adhered to the timelines and guidelines prescribed under the DGFT Notification No. 28/2023 dated 28.08.2023, as further modified by the Ministry of Steel Notice issued vide File No. S-21022/9/2025-TRADE-TAX dated 13.06.2025. The SIMS registration certificate had been generated after the IGM inward date.

5. Since, goods were imported into India without the requisite SIMS 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.

6. 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.

7. In view of above, it appears that impugned goods were imported without requisite SIMS registration. 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.

RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

8. The Importer vide their letter dated 11.05.2026 has made following submission:

“At the time of import we were unable to obtain the SIMS due to a QCO error. Now, we have successfully registered the SIMS for the imported material. we would like to inform you that we don’t need any SCN Show Cause Notice or Personal Hearing in this matter & we undertake to pay applicable fine penalty.”

DISCUSSION AND FINDINGS

9. I have carefully gone through the facts of the case. I find that M/s. Radiant Forge and Fittings Private Limited filed Bill of Entry No. 9913338 dated 07.05.2025 with a declared Assessable value as Rs. 40,21,256/-. I find that the importer had not followed the timelines/guidelines for the SIMS registration in the instant case and SIMS registration certificate had been generated after the IGM inward date. I also find that the Importer waived their right of Show Cause Notice and Personal Hearing.

10. I find that goods imported vide said bill of entry required compulsory SIMS registration for importing into India in terms of DGFT Notification no. 28/2023 dated 28.08.2023 wherein the Steel Importing Monitoring System (SIMS) registration shall require not earlier than 60th day before the expected date of arrival of import consignment. However, in the instant case, the importer has not followed the timelines/guidelines of said Notification issued by DGFT.

11. In the instant case, IGM inward date of Bill of Entry No. 9913338 dated 07.05.2025 was 01.04.2025 whereas SIMS registration date is 08.05.2026 after the arrival of import consignment. However, as per DGFT Notification No. 28/2023 dated 28.08.2023:

“The Steel Importing Monitoring System (SIMS) registration shall require not earlier than 60th day before the expected date of arrival of import

consignment. The automatic Registration Number thus granted shall remain valid for a period of 75 days”.

Further, as per the notice dated 13.06.2025 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary, the SIMS shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment w.e.f. 20.06.2025. Therefore, it is evident that SIMS registration has not been made within the stipulated time prescribed by the Notice dt. 13.06.2025 issued vide F.No.: S-21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the Under Secretary. I find that it reflects negligence on the part of the importer in respect of the compliance at Customs end as it is evident that the Importer has sufficient time i.e. 60 days before arrival of import consignment to apply for SIMS registration.

12. Since goods were imported into India without a valid SIMS certificate, the impugned goods have been imported without authorization and therefore, 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. Since the Importer has submitted SIMS registration on 08.05.2026, therefore, the goods can be cleared for home consumption under the provision of Section 125 (1) of the Customs Act, 1962.

13. Accordingly, I pass the following order:

ORDER

- i. I order for confiscation of the impugned goods imported vide Bill of Entry No. 9913338 dated 07.05.2025 having assessable value of Rs. 40,21,256/- under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of **Rs.10,000 /- (Rupees Ten Thousand only)**.
- ii. I impose a penalty of **Rs.5000/-(Rupees Five Thousand only)** on M/s. Radiant Forge and Fittings Private Limited 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 Assessment,
Customs House, Mundra.**

To,

M/s. Radiant Forge and Fittings Private Limited,
Office No. 101, 1st Floor, Plot No. 275, Tripada Complex,
Sector-1a, Gandhidham-370201.

Copy to:

1. The DC/AC, RRA/TRC/EDI, Mundra Customs.
2. Office Copy.