

प्रधान आयुक्त का कार्यालय,  
“सीमाशुल्क भवन ,”पहली



सीमा शुल्क ,अहमदाबाद  
मंजिल ,पुराने हाईकोर्ट के

सामने ,नवरंगपुरा ,अहमदाबाद – 380 009.

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**DIN: 20251071MN00000078E9**

**PREAMBLE**

A	फ़ाइल संख्या/ File No.	:	<b>Cus/19841/2025-DAH-Port-CUS-Commrte-Ahmedabad</b>
B	कारण बताओ नोटिस संख्या-तारीख / Show Cause Notice No. and Date	:	<b>Waiver of SCN and PH</b>
C	मूल आदेश संख्या/ Order-In-Original No.	:	<b>149/ADC/SR/O&amp;A/2025-26</b>
D	आदेश तिथि/ Date of Order-In-Original	:	<b>29.10.2025</b>
E	जारी करनेकी तारीख/ Date of Issue	:	<b>29.10.2025</b>
F	द्वारापारित/ Passed By	:	<b>Shravan Ram,</b> Additional Commissioner, Customs Ahmedabad.
G	आयातक का नाम औरपता / Name and Address of Importer / Passenger	:	M/s. CSCI STEEL CORPORATION INDIA PRIVATE LIMITED. PLOT NO. D-2/6, GIDC, DAHEJ-II, NEAR JOLVA VILLAGE, DAHEJ, BHARUCH-392130,
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हे यह जारी की गयी है।		
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क(अपील), चौथी मंज़िल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।		
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:		
(i)	अपील की एक प्रति और;		
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।		
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या इयूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।		

**BRIEF FACTS OF THE CASE:**

M/s. CSCI STEEL CORPORATION INDIA PRIVATE LIMITED (IEC: 3412003859) (hereinafter referred to as the ‘Importer’), having their office at PLOT NO. D-2/6, GIDC, DAHEJ-II, NEAR JOLVA VILLAGE, DAHEJ, BHARUCH-392130, had filed Bill of Entry No. 5190483 dated 18.10.2025 (hereinafter referred to as the ‘said Bill of Entry’) for Home Consumption through their Customs Broker M/s. DIVINE SHIPPING SERVICES. Details of declared Assessable Value and Duty are as below-

Sl. No.	Bill of Entry No./Date	Assessable Value	Total Duty
1	5190483 dated 18.10.2025	Rs. 105,13,26,024/-	Rs. 36,16,03,587/-

2. The said bill of entry is under RMS , and it has violated the SIMS registration timeline and importer has requested vide letter dated 21.10.2025 for condonation of delay as the said Bill of Entry having CTH 72251920 described as “COLDROLLED STEEL STRIPS Intended” (Consisting as per Invoice) was found to be noncompliant of SIMS registration timeline/guideline laid out in Notice dated 13.06.2025, issued by Govt. of India, Ministry of Steel, (Trade and Taxation Division). Details of particulars are as under:

<b>IGM Inward Date</b>	<b>27.09.2025</b>
<b>SIMS Registration No. &amp; Date</b>	<b>MOSSIMS171025310159 dated 17.10.2025, MOSSIMS171025310239 dated 17.10.2025 &amp; MOSSIMS171025310082 dated 17.10.2025</b>

3. As per Notice dated 13.06.2025, issued by Govt. of India, Ministry of Steel, (Trade and Taxation Division).

*“Steel Import Monitoring System (SIMS) shall require importer 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, effective from 20th June 2025.”*

4. However, in the instant case, the importer has not followed the timelines/guidelines of as per Notice dated 13.06.2025, issued by Govt. of India, Ministry of Steel. IGM Inward date for said BoE is 27.09.2025 whereas SIMS registration date is 17.10.2025. It is evident that the registration of the SIMS has not been completed 7 days before 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 this 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:

**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.*

**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.*

**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 are 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 his letter dated 21.10.2025 submitted that the delay in SIMS registration mainly occurred due to technical issue on the DGFT portal. During the filing process, the delay in obtaining SIMS registration (within the mandated seven-day window prior to the vessel's arrival on September 27, 2025) was solely due to the technical requirement for the Ministry of Steel (MoS) to verify and integrate their exporter's Integrated Steel Plant (ISP) status into the SIMS portal which was delayed due to technical error. Further, they stated they do not wish any show cause notice and personal hearing in this matter.

### **DISCUSSION AND FINDINGS**

9. I have carefully gone through the fact of the case. I find that M/s. CSCI STEEL CORPORATION INDIA PRIVATE LIMITED (IEC: 3412003859) filed Bill of Entry No. 5190483 dtd. 18.10.2025 with declared Assessable Value as Rs. 105,13,26,024/-. The said bill of entry is under RMS and it has violated the SIMS registration timeline, and importer has requested vide letter dated 21.10.2025 for condonation of delay. As the said Bill of Entry having CTH 72251920 described as "COLD-ROLLED STEEL STRIPS INTENDED" (CONSISTING AS PER INVOICE) was found to be non-compliant of SIMS registration timeline/guideline laid out in Notice dated 13.06.2025, issued by Govt. of India, Ministry of Steel, (Trade and Taxation Division). I have also perused the importer's submission wherein they stated that the delay in SIMS registration was entirely procedural and technical, as their exporters ( M/s China Steel Corporation ,Taiwan) status as an Integrated Steel Plant (ISP) and its incorporation into DGFT's SIMS portal by the Ministry of Steel . Their exporter had diligently sent the required ISP confirmation email as early as 16 July 2025. They further submitted that despite their timely submission, the crucial incorporation of the ISP status into the SIMS was completed by the Ministry of Steel on Oct.17, 2025. Consequently they were able to complete the mandatory SIMS Registration thereafter. They further submitted that this procedural dependency was beyond their control and lastly requested to condone the delay and clear the consignment.

10. Now, I take up the above matter in detail. I find that goods imported vide said bill of entry having CTH 72251920 described as "COLD-ROLLED STEEL STRIPS INTENDED" (CONSISTING AS PER INVOICE) required compulsory SIMS registration for importing into India in terms of DGFT Notification No. 17/2015-20 dated 05.11.2019. As per Notice dated 13.06.2025, issued by Govt. of India, Ministry of Steel, (Trade and Taxation Division). Importer shall require to apply for registration not earlier than 60<sup>th</sup> day and not later than 7<sup>th</sup> 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, effective from 20<sup>th</sup> June 2025.

However, in the instant case, the importer has not followed the timelines/guidelines of said notice and registration was not completed 7 days before the expected date of arrival of import consignment.

11. In the instant case, date of IGM inward for said BoE is 27.09.2025 whereas SIMS registration date is 17.10.2025, it was found that SIMS Registration date is not 7 days before the IGM Inward date. Therefore, it is evident that importer has violated timeline for mandatory SIMS registration consignment. As per importer's submission, the delay in SIMS registration mainly occurred due to technical issue beyond their control on the DGFT portal.

11.1 I find that, as per the Ministry of Steel Notification (File No. S20011/15/2024-TECH dated July 11, 2025), to enable this exemption, the Exporter must send an email with the ISP declaration confirming the ISP status to MoS email ID viz. tech-steel@nic.in. This is required so the Ministry can verify and allow integration of the exporter's ISP status into the DGFT SIMS portal, which is

technically mandatory before an importer can successfully complete their SIMS registration procedure online.

11.2 I find that the exporter had diligently sent the required ISP confirmation email as early as 16th July 2025. The Importer also communicated with Ministry of Steel for the issues facing by them through emails from dated 15.09.2025 to 17.10.2025 along with attached error screenshots. I find that despite their timely submission, the crucial incorporation of the ISP status into the Steel Import Monitoring System (SIMS) was only completed by the Ministry of Steel on October 17, 2025. The importer filed the subject BOE on 18.10.2025. Therefore, I find that the delay in obtaining SIMS registration (within the mandated seven-day window prior to the vessel's arrival on September 27, 2025) was solely due to the technical requirement for the Ministry of Steel (MoS) to verify and integrate their exporter's Integrated Steel Plant (ISP) status into the SIMS portal which was delayed due to technical error.

12. Since goods were imported into India without requisite 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.

13. Since the Importer has submitted SIMS registration on date 17.10.2025, therefore, the goods can be cleared for home consumption Bill of Entry under the provision of Section 125 (1) of the Customs Act, 1962.

14. Accordingly, I pass the following order:

**ORDER**

(i) I order for confiscation of the impugned goods imported vide Bill of Entry No. 5190483 dated. 18.10.2025 valued at Rs. 105,13,26,024/- 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. 1,00,000/- ( Rupees One Lakh only )**.

(ii) I impose a penalty of **Rs. 25000/- (Rupees Twenty five Thousand only )** on M/s. CSCI STEEL CORPORATION INDIA PRIVATE LIMITED (IEC: 3412003859) under Section 112(a) of the Customs Act, 1962, for their act of omission and commission.

15. This Order is issued without prejudice to any other action that may be taken against the notice 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.

**( Shravan Ram )**

Additional Commissioner

Ahmedabad Customs Commissionerate, Ahmedabad.

F.No.: **Cus/19841/2025-DAH-Port-CUS-Commrte-Ahmedabad**

DIN **20251071MN00000078E9**

To,

M/s. CSCI STEEL CORPORATION INDIA PRIVATE LIMITED (IEC: 3412003859)

PLOT NO. D-2/6, GIDC, DAHEJ-II, NEAR

JOLVA VILLAGE, DAHEJ, BHARUCH-

392130.

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cell), Ahmedabad Customs Commissionerate, Ahmedabad
2. The Asst./Dy. Commissioner of Customs, Custom House, Dahej
3. Guard File.