

	<p style="text-align: center;"><b>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा</b>  <b>OFFICE OF THE PRINCIPAL COMMISSIONER,</b>  <b>CUSTOM HOUSE, MUNDRA</b>          Port User Building (PUB), Mundra (Gujarat – 370421)          ई-मेल/ E-Mail: group4-mundra@gov.in</p>
<b>A</b> फा .सं / FILE NO.	CUS/SHED/MISC/1903/2025-Docks Examn-O/o Pr Commr -Cus-Mundra
<b>B</b> मूल आदेश सं. ORDER-IN-ORIGINAL NO.	<b>MCH/ADC/ZDC/402/2025-26</b>
<b>C</b> द्वारा पारित किया गया PASSED BY	<p style="text-align: center;"><b>Dipak Zala</b>  <b>Additional Commissioner of Customs</b>  <b>Custom House, Mundra</b></p>
<b>D</b> आदेश की तिथि DATE OF ORDER	<p style="text-align: center;"><b>28-11-2025</b></p>
<b>E</b> जारी करने की तिथि DATE OF ISSUE	<p style="text-align: center;"><b>28-11-2025</b></p>
<b>F</b> कारण बताओ नोटिस सं . एवं तिथि SCN NUMBER & DATE	<p><b>Waived as per request letter of Imparter dated 17.11.2025.</b></p>
<b>G</b> नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER	<p><b>M/s. Goel Steels (IEC: 0510085997)</b>  <b>A-25, Wazirpur Industrial Area, Delhi, 110052</b></p>
<b>H</b> डिन सं .DIN NUMBER	<p><b>20251171MO0000621584</b></p>

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 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-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(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”**

**“The Commissioner of Customs (Appeals), Mundra, 4<sup>TH</sup> Floor, Hudco**

**Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”**

3. उक्त अपील यह आदेश भेजने की दिनांक से साठ 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 –

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं.-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paise only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील जापन के साथ ड्यूटी / दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.

7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

8. 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 (Appeals) 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. Goel Steel (IEC: 0510085997) (hereinafter referred to as 'the importer' for the sake of brevity) having address at A-25, Wazirpur Industrial Area, Delhi-110052, had filed Bill of Entry No. 4672494 dated 23.09.2025 for import of goods declared as "Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3" under CTH 72193590 in Container Nos. WHSU0344933 & WHLU0570637 at Mundra Port:

Table-I

Sr. No.	Bill entry No. and Date	of Container No.	Description of goods	of Value of Goods (in Rs.)	Duty(in Rs.)
1.	4672494 dated 23.09.2025	WHLU0570637 & WHSU0344933	Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3,	57,40,517.12/-	0 (Under Advance Authorisation)

2 . The said goods were examined by the Officers of Docks Examination using Positive Material Identification (PMI) Test Gun in presence of Customs Broker Representative and it was found that out of total 12 rolls, 2 rolls matched Grade J1 while 10 rolls matched the declared Grade J3. The goods under BoE No. 4672494 dated 23.09.2025 have been imported under Advance Authorization No. 0511032235 dated 30.04.2025 issued by DGFT, for import of Grade J3 only. The details of examination are as:

Sr. No.	Container No.	No. of Rolls	Grade declared in BE	Grade found during PMI
1.	WHLU0570637	6	Grade J3	All 06 Rolls of Grade J3
2.	WHSU0344933	6	Grade J3	04 Rolls of Grade J3 02 Rolls of Grade J1

3. The Bill of Entry was transferred to Import assessment group, Customs Mundra for adjudication on 03.10.2025. during the scrutiny of the documents, It has been found that the importer had uploaded advance authorization no. 0511032235 dated 30.04.2025 at the time of filing bills of entry no. 4672494 dated 23.09.2025 wherein the grade J1 is not mentioned in the column of details of items sought to be imported free of duty and only items “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J3” have been mentioned in the said Authorisation.

4. Importer vide letter inward dated 29.10.2025 has requested for the re-testing of the subject goods, which was duly granted by the competent authority as per circular 30/2017 dated 18.07.2017 issued vide F. No. 450/15/2017-Cus IV. Subsequent to that, second PMI test of the subject goods were conducted under the supervision of Docks officers in the presence of Customs Broker. However, the result of the re-testing was same as the result of previous PMI Test. Out of total 12 rolls, 2 rolls matched Grade J1 while 10 rolls matched the declared Grade J3.

4.1. Importer vide letter dated 17.11.2025 has requested for the clearance of the subject goods which are found misdeclared under another Advance Licence No. 0511036069 dated 03.11.2025. In the said licence, “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1” have been mentioned mentioned in the column of details of items sought to be imported free of duty.

It has been found that the importer had uploaded advance authorization no. 0511032235 dated 30.04.2025 at the time of filing bills of entry no. 4672494 dated 23.09.2025 wherein the grade J1 is not mentioned in the column of details of items sought to be imported free of duty and only items “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J3” have been mentioned in the said Authorisation.

4.2. During the investigation, the importer submitted another advance authorization license no. 0511036069 dated 03.11.2025 issued by DGFT for import of goods wherein “Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1” have also been included.

### 5.1 Legal Provisions

Relevant provisions of the Customs Act, 1962 related to filling Bill of Entry and

confiscation and seizure of the imported goods are reproduced herein under:

**Customs Act, 1962, as amended:**

*As per **Section 2 (23)**, import, with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

*As per **Section 2 (25)**, imported goods means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

*As per **Section 2 (26)**, importer, in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes, any owner, beneficial owner or any person holding himself out to be the importer*

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

*( 1 ) The importer of any goods, other than goods intended for transit or transshipment, 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, and other such documents relating to the imported goods as may be prescribed.*

*(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 transshipment, with the declaration for transshipment referred to in the proviso to subsection (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) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*

*shall be liable,-*

*(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty 1 [not exceeding the value of the goods or five thousand rupees], whichever is the greater;*

*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:*

## **5.2. Policy Provisions**

**Para 4 of Policy Circular No. 02 /2025-26 dated 22.07.2025 issued by DGDT states that..**

*...Goods already imported / shipped / arrived, in advance, but not cleared from Customs may also be cleared for home consumption against an Authorisation issued subsequent to the date of shipment (date of Bill of lading) but before their clearance from Customs, without any mandatory requirement for warehousing. This facility will however be not available to 'Restricted' items or items traded through STEs, unless specifically allowed by DGFT.*

## **PERSONAL HEARING AND WRITTEN SUBMISSION**

6.0. The importer **M/s. Goel Steel (IEC: 0510085997)**, vide letter dated 17.11.2025, submitted that:

*"We, Goel Steel, hold valid Advance authorization Licences for both Stainless Steel Coil Grade J1 as well as Grade J3.*

*During the course of the PMI test conducted by Customs, we were informed by the officers that two (2) coils in the consignment appear to of Grade J1 instead of Grade J3.*

*We respectfully submit that this is a genuine and unintentional mistake. As we already posses valid licenses for both grades, there is no motive or reason for us to misdeclare any material. Had we been aware earlier that two coils were of J1 grade, we would have filed and cleared those coils under our J1 Advance Authorization License.*

*In the light of above, we don't want any SCN and PH. Hence, please waive off SCN and PH and allow your good office to adjudicate the matter and clearance of these two coils under the J1 Advance Authorization License, and remaining coils under the J3 Advance Authorization License."*

Hence, they requested for the waiver of SCN and PH and requested for adjudication of the matter and clearance of goods.

## **DISCUSSION & FINDINGS**

7. I have carefully gone through the facts of the case and records & evidences submitted before me and I find that the importer vide its letter dated 17.11.2025, have requested for the waiver of the Personal Hearing & Show Cause Notice in the matter, therefore, I find that the principle of natural justice as provided in section 122 A of the Customs Act, 1962, have been completed. Hence, I proceed to decide the case on the basis of the documentary evidence available on records.

8. I find that on examination of the goods imported under BoE no. 4672494 dated 23.09.2025, out of 12 rolls of "Non-Magnetic Stainless Steel Cold Rolled Coil Grade J3", 10 rolls were found as declared and remaining 2 rolls were found to be of Grade J1. Thus, the importer has mis-declared goods while filing of BE No. 4672494 dated 23.09.2025.

9. I find that the importer, during investigation, submitted another Advance

Authorization No. 0511036069 dated 03.11.2025 for "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1" for the import of the same, while the goods had not been cleared for home consumption and still in Customs area. The Advance Authorization no. 0511036069 was issued on 03.11.2025, while Bill of Entry 4672494 was filed on 23.09.2025. Therefore, it is clear that goods were misdeclared and importer does not have advance licence for the Grade J1 at the time to filing of said bill of entry, which makes goods prohibited when the bill of entry was filed which renders the goods liable for the confiscation under Section 111(d) of the Customs Act, 1962.

10. I find that in view of the Policy Circular No. 02/2025-26 dated 22.07.2025, the importer obtained the advance authorization for import of "Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1" and the said goods may be cleared against the above advance authorization.

11. I find that Importer vide its letter dated 17.11.2025 has mentioned that they have advance authorization licences for both the grades J1 as well as J3 and had they been aware earlier that two coils were of grade J1, they would have filed and cleared those coils under their J1 Advance Authorization Licence. I find this statement completely not true. Their Advance Authorization licence 0511036069 was issued on 03.11.2025, however the said Bill of Entry No. 4672494 was filed on 23.09.2025. Therefore, it is very much clear that Advance Authorization for Grade J1 was obtained after the mis-declaration was found out by the customs officer. For his act of omission and commission, the importer is liable for penalty under Section 112(a) of the Customs Act, 1962 importers liable for penalty under Section 112(a)(i) of the Customs Act, 1962.

12. In view of the foregoing discussion and findings, I pass the following Order.

### ORDER

- a. I order to reject the self assessment of the Bill of Entry 4672494 dated 23.09.2025 and order for the re-assessment of the said bill of entry under Section 17(4) of the Customs Act, 1962.
- b. I order to confiscate the mis-declared goods " Non-Magnetic Stainless Steel Cold Rolled Coils Grade-J1" against Bill of Entry No. **BE No. 4672494 dated 23.09.2025** under 111(d) of the Customs Act, 1962, However, I give an option to the importer to redeem the same on payment of **Redemption Fine of Rs.6,00,000 /- (Rupees Six Lakh only )** in lieu of confiscation under Section 125 of the Customs Act, 1962 under valid advance authorization..
- c. I also impose a Penalty of **Rs.3,00,000/- (Rupees Three Lakh Only) on M/s. Goel Steel (IEC: 0510085997)** under Section 112(a)(i) of the Customs Act, 1962.

13. This order is issued without prejudice to any other action which may be required to be taken against any person as per the provision of the Customs Act, 1962 or any other law for the time being in force.

**( Zala Dipakbhai Chimanbhai )**  
**Additional Commissioner (Import Assessment),**  
**Custom House, Mundra**

**To,**

**M/s. Goel Steel (IEC: 0510085997)**

A-25, Wazirpur Industrial Area, Delhi-110052

Copy to:

1. The DC/AC of Customs (RRA), Custom House, Mundra.
2. The DC/AC of Customs (EDI), Custom House, Mundra.
3. CB M/sWELL FREIGHT PVT LTD (AABCW5412CCH002)
- 4) Guard File