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.
PHONE: 02838-271426/271163 FAX :02838-271425
E-mail id- group4-mundra@gov.in

A	**FILE NO.** फ़ाइल संख्या	**CUS/APR/BE/2046/2026-Gr 4-O/o Pr Commr-Cus-MundraCUS**
B	**OIO NO.** आदेश संख्या	MCH/ZDC/ADC/351/2026-27
C	**PASSED BY** जारीकर्ता	Dipak Zala Additional Commissioner of Customs, Customs House, Mundra.
D	**DATE OF ORDER** आदेश की तारीख	26-09-2026
E	**DATE OF ISSUE** जारी करने की तिथि	26-09-2026
F	**SCN No. & Date** कारण बताओ नोटिस क्रमांक	**Waiver of PH and SCN vide letter dated 28-03-2026**
G	**NOTICEE/ PARTY/ IMPORTER** नोटिसकर्ता/पार्टी/आयातक	M/s Keshav Trading Company (IEC: AGZPB8747N) , Plot Number 6, Near Anpurna Hotel, Roadways Bus Stand, Sikar, Rajasthan PIN No. – 332001 (GST No. – 08AGZPB8747N1ZC)

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 धारा12**8 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. उक्त अपील यह आदेश 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 the Court Fees 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-1870के 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 ड्यूटी/ब्याज/दंड/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिए।
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, 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.

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BRIEF FACTS OF THE CASE

M/s KESHAV TRADING COMPANY (IEC: AGZPB8747N) (hereinafter referred to as the "Importer"), having their office at Sikar, Rajasthan, have filed Bill of Entry No. 3770379 dated 14.09.2026 (hereinafter referred to as the "said Bill of Entry") for import of cold rolled stainless steel coils, grade N7, of Chinese

origin, through their Customs Broker M/s ORIENTAL TRADE LINKS. The itemwise details of the goods declared in the Bill of Entry are given below:

Table-A

Item No.	Bill of Entry / CTH	Description of Goods	Assessable Value (Rs.)	Duty (Rs.)
1	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.65 mm x 600 mm, 15.590 MT	1,678,035.44	465,403.20
2	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.65 mm x 620 mm, 18.332 MT	1,973,171.38	547,259.10
3	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.65 mm x 690 mm, 10.678 MT	1,149,330.31	318,766.80
4	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.65 mm x 750 mm, 11.906 MT	1,281,506.84	355,425.90
5	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.38 mm x 800 mm, 7.198 MT	774,759.69	214,879.60
6	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.38 mm x 600 mm, 3.406 MT	366,605.82	101,678.00
7	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.38 mm x 620 mm, 2.004 MT	215,703.15	59,825.30
8	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.38 mm x 650 mm, 2.776 MT	298,795.44	82,871.00
9	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.33 mm x 800 mm, 4.024 MT	433,124.61	120,127.00
10	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.33 mm x 650 mm, 3.478 MT	374,355.36	103,827.50
11	3770379 dtd 14.09.2026 72193490	Cold rolled stainless steel coil, grade N7, 0.33 mm x 690 mm, 4.694 MT	505,266.96	140,135.80
	TOTAL	**84.086 MT net**	**90,50,655.00**	**25,10,199.20**

2. During assessment, the Bill of Entry was allotted to FAG (Faceless Assessment Group) for assessment purposes by RMS (Risk Management System). Further, the Bill of Entry was sent by FAG to PAG for adjudication with the following remarks:

"The date of SIMS is 14.09.2026 and date of inward is 15.09.2026. In this particular Bill of Entry, SIMS Order dated 13.06.2025 as amended has not been followed. As, SIMS registration is not done within the prescribed time line of 3 days before expected date of arrival of import as required under notice dated 13.06.2025 as amended issued by Trade and Tex Division, Ministry of Steel. Therefore, this Bill of Entry is appears an adjudication and for the the same Bill

of Entry may be pushed to the PAG."

On scrutiny of the supporting SIMS application summaries, it appears that the registrations were obtained outside the time prescribed in the Ministry of Steel Notice F. No. S-21022/9/2025-TRADE-TAX dated 19.02.2026. The relevant dates and registration numbers are set out below:

Table-B

Sl. No.	Bill of Entry / SIMS registration	IGM inward date	SIMS final submission
1	3770379 / MOSSIMS140926683591 and MOSSIMS140926683603	15.09.2026	14.09.2026 (both)

3. In terms of the Ministry of Steel, Trade and Taxation Division, Notice F. No. S-21022/9/2025-TRADE-TAX dated 19.02.2026, effective from 20.02.2026, the advance registration period on the Steel Import Monitoring System (SIMS) portal for steel products (other than specified heading 7204 items and SEZ/EOU-to-DTA imports) is as follows:

> ***The advance registration period to apply for registration on the Steel Import Monitoring System (SIMS) Portal for import of all steel products, except items covered under specific HS Codes of Heading 7204 of ITC(HS), 2022 and import from SEZ/EOU to DTA, will be as under:***

Country	***Period***
Nepal, Bhutan & Sri Lanka	***Not earlier than 60th day and not later than 2nd day before the expected date of arrival of import consignment***
All countries except Nepal, Bhutan & Sri Lanka	***Not earlier than 60th day and not later than 3rd day before the expected date of arrival of import consignment***

- For specified HS codes of heading 7204 of ITC(HS), 2022, the period is not earlier than the 60th day and not later than the 2nd day before the expected arrival of the import consignment.

- For imports from SEZ/EOU to DTA, the period is not earlier than the 60th day and not later than the 2nd day before the expected arrival of the import consignment.

- The automatic registration number generated remains valid for 75 days.

- The Notice took effect on 20.02.2026.

4. However, in the instant case, the importer has not followed the timelines/guidelines of the notice dt. 19.02.2026 issued vide F.No.: S - 21022/9/2025-TRADE-TAX, trade & taxation division, ministry of steel, Govt. of India, by the undersecretary. The SIMS registration certificate was generated one day before the IGM inward date.

5. Since goods were imported into India without the requisite SIMS certificate, the impugned goods have been imported without authorisation 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 Customs Act, 1962 and other laws for the time being in force are summarised 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 Act, 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 the above, it appears that the impugned goods are imported without requisite SIMS registration. Therefore, the goods imported vide the 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 letter dated 24.09.2026, requested adjudication of Bill of Entry No. 3770379 on the documents without a written show cause notice or personal hearing, to avoid delay in clearance.

DISCUSSION AND FINDINGS

9. I have carefully gone through the facts of the case. I find M/s. Keshav Trading Company (IEC: AGZPB8747N) filed Bill of Entry No. 3770379 dated 14.09.2026 with declared assessable value of Rs. 90,50,655/- and the duty shown in the Bill of Entry is Rs. 25,10,199/-. I find that during assessment proceedings, it was found that the importer had not followed the timelines/guidelines for SIMS registration in the instant case, and the SIMS registration certificate was generated 1 day before the IGM inward date. I also find that the Importer waived their right to a Show Cause Notice and Personal Hearing.

10. Now, I take up the above matter in detail. I find that the goods imported vide the said bill of entry required compulsory SIMS registration for import into India, in terms of the guidelines of the notice dt. 19.02.2026 issued vide F.No.: S -21022/9/2025-TRADE-TAX, trade & taxation division, ministry of steel, Govt. of India, by the Under Secretary. The importer can apply for said registration not earlier than the 60th day and not later than the 3rd day before the expected date of arrival of the import consignment in case of countries other than Nepal, Bhutan & Sri Lanka. However, in the instant case, the importer did not follow the timelines/guidelines of the said Notification, and registration was not completed within the time stipulated by the Notice dt. 19.02.2026 issued vide F.No.: S -21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary.

11. In the instant case, IGM inward date of Bill of Entry No. 3770379 dated 14.09.2026 is 15/09/2026, whereas SIMS registration date is 14/09/2026, which is one day before arrival of the import consignment. However, as per the notice dated 19.02.2026 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 the 60th day and not later than the 3rd day before the expected date of arrival of the import consignment w.e.f. 20.02.2026. Therefore, it is evident that SIMS registration has not been made within the stipulated time prescribed by the Notice dt. 19.02.2026 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 this is nothing but utter negligence on the part of the importer in respect of compliance at the Customs end, as it is evident that the importer had enough time, i.e., 60 days before arrival of the import

consignment, to apply for SIMS registration as per the notice dt. 19.02.2026 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary.

12. Since goods were imported into India without a valid SIMS certificate, the impugned goods have been imported without authorisation 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 date 3/3/2026, 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:

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ORDER

13.1 I order for confiscation of the impugned goods re-imported vide Bill of Entry No. 3770379 dated 14.09.2026 having assessable value of Rs. 90,50,655/- 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 a redemption fine of **Rs. 25,000/- (Rupees Twenty Five Thousand only).**

13.2 I impose a penalty of **Rs. 15,000 /-(Rupees Fifteen Thousand only)** on M/s Keshav Trading Company (IEC AGZPB8747N) 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.

Digitally signed by Dipakbhai Zala
Date: 26-09-2026 18:49:39

Dipak Zala,
Additional Commissioner,
Import Assessment,
Customs House, Mundra.

To,

M/s Keshav Trading Company (IEC: AGZPB8747N)

Plot Number 6, Near Anpurna Hotel, Roadways Bus Stand,
Sikar, Rajasthan PIN No. – 332001

Copy to:

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