



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

सीमा शुल्क भवन, "पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.

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DIN: 20240771MN000051085E

PREAMBLE

A	फाइल संख्या / File No.	: F. No. VIII/10-170/ICD-Khod/O&A/HQ/2024-25
B	कारण बताओ नोटिस संख्या-तारीख / Show Cause Notice No. and Date	: Party requested for waiver of SCN
C	मूल आदेश संख्या / Order-In-Original No.	: 101/ADC/VM/O&A/2024-25
D	आदेश तिथि / Date of Order-In-Original	: 18.07.2024
E	जारी करनेकी तारीख / Date of Issue	: 18.07.2024
F	द्वारापारित / Passed By	: Vishal Malani, Additional Commissioner, Customs, Ahmedabad.
G	आयातक का नाम औरपता / Name and Address of Importer / Passenger	: M/s Eclat Globalbiz LLP, 605, Shilp Zaveri, Shyamal Cross Road, Satellite, Ahmedabad-380015
(1)	यह प्रति व्यक्ति के उपयोग के लिए निःशुल्क प्रदान किया जाता है जिन्हे यह जारी किया जाता है।	
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्त किया तारीख के ६० दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क (अपील, छवि मंजिल, हुड़को भवन, ईश्यर भवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।	
(3)	अपील के साथ केवल पांच (५.००) रुपये पे न्यायलय 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 साथकेवल पांच (५.००) रुपये पे न्यायलय शुल्क टिकिट लगा होना चाहिए।	
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को ७.५ % अधिकतम १० करोड़ शुल्क हम करना होगा जहां शुल्क या इयटी 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, १९६२ के धरा १२९ के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।	

BRIEF FACTS OF THE CASE :-

M/s Eclat Globalbiz LLP, Ahmedabad (hereinafter referred as 'importer') having registered address as 605, Shilp Zaveri, Shyamal Cross Road, Satellite, Ahmedabad-380015 imported various baby products viz. baby bathtub, potty seat, bath rack, tableware, baby carrier etc. vide bill of entry no. 4115377 dated 21.06.2024 filed through Customs Broker M/s N. G. Joshi. The total declared assessable value of the goods is **Rs. 29,23,377/-** and duty is **Rs. 9,43,787/-**.

2. Further, during the examination, items were found packed in corrugated box and marks and nos. on the packing indicate name of importer, qty, net wt., gross wt., product name and colour of the item which found tallied with that mentioned in invoice/ packing list.

3. Moreover, it was observed during the examination that the goods are in pre-packaged condition. Therefore, the violations were observed by the officers of the ICD that since the items were found in pre-packaged condition, the compliance of DGFT notification no. 44 (RE-2000)/1997-2002 dated 24.11.2000 and the Legal Metrology (Packaged Commodities), Rules, 2011 were not followed which require for all pre-packaged commodities, imported in India, shall in particular carry the following declarations:

- (a) Name and address of the importer;
- (b) Generic or common name of the commodity packed;
- (c) Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in terms of standard units shall be declared by the importer;
- (d) Month and year of packing in which the commodity is manufactured or packed or imported;
- (e) Maximum retail sale price at which the commodity in packaged form may be sold to the ultimate consumer. This price shall include all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertising, delivery, packing, forwarding and the like, as the case may be.

4. In view of the above, as all the goods are in pre-packaged condition for retail sale and the goods declared under the instant bill of entry are found to be non-compliant of the statutory provisions of DGFT notification no. 44 (RE-2000)/1997-

2002 dated 24.11.2000 and the Legal Metrology (Packaged Commodities), Rules, 2011. It, therefore, appears that the importer contravene the statutory provisions as contained in the rules made thereunder DGFT notification no. 44 (RE-2000)/1997-2002 dated 24.11.2000 and the Legal Metrology (Packaged Commodities), Rules, 2011. Therefore, the goods covered under the bill of entry no. 4115377 dated 21.06.2024 are liable for confiscation under Section 111(d) of Customs Act, 1962 and the importer is also liable for the penal action under section 112(a) of Customs Act, 1962. The relevant provisions 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:-- (d) 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.*
- d. *Section 125 of the Customs Act, 1962, (1) Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:*

[Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, [no such fine shall be imposed:]

Provided further that] , without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

[(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

Written Submissions: -

5. In this regard, the importer vide his letter dated 12.07.2024 submitted that all the charges have been communicated to them orally and further, requested for waiver of the Show Cause Notice and do not want any personal hearing in the matter. Also, the importer has agreed to comply with customs regulations and ready to pay fine and penalty under Customs Act, 1962.

DISCUSSIONS AND FINDINGS:

6. I have gone through all the available records of the case and submission of the importer and the extant provisions of DGFT notification no. 44 (RE-2000)/1997-2002 dated 24.11.2000 and the Legal Metrology (Packaged Commodities), Rules, 2011 and Customs Act, 1962. Accordingly, I find that all the goods are in pre-packaged condition for retail sale and the goods declared under the instant bill of entry are found to be non-compliant of the provisions of DGFT notification no. 44 (RE-2000)/1997-2002 dated 24.11.2000 and the Legal Metrology (Packaged Commodities), Rules, 2011.

7. I find that in the instant case, the importer contravene the statutory provisions as contained in the rules made thereunder DGFT notification no. 44 (RE-2000)/1997-2002 dated 24.11.2000 and the Legal Metrology (Packaged Commodities), Rules, 2011 which rendered the said goods covered under the Bill of Entry No. 4115377 dated 21.06.2024 liable for confiscation under 111(d) of Customs Act, 1962 and for his act of omission and commission, the importer i.e. has rendered itself liable for penalty under section 112(a) of Customs Act, 1962.

8. In view of the foregoing, I pass the following order:-

ORDER

- i. I confiscate the impugned goods covered under Bill of Entry No. 4115377 dated 21.06.2024 under Section 111(d) of the Customs Act, 1962. However, I give option to redeem the goods on payment of Redemption fine of Rs.50,000/- (Rupees Fifty Thousand Only) under section 125 of the Customs Act, 1962.
- ii. I impose penalty of Rs. 5,000/- (Rupees Five Thousand Only) on the importer M/s Eclat Globalbiz LLP under Section 112 (a)(i) of the Customs Act, 1962.
- iii. I further order to re-assess the Bill of Entry accordingly and allow clearance of impugned goods after payment of Redemption fine and Penalty and compliance of the statutory provisions as contained in the rules made thereunder DGFT notification no. 44 (RE-2000)/1997-2002 dated 24.11.2000 and the Legal Metrology (Packaged Commodities), Rules, 2011 under Customs Supervision.



18/7/24

(Vishal Malani)

Additional Commissioner
Customs, Ahmedabad.

DIN: **20240771MN000051085E**

F.No. VIII/10-170/ICD-Khod/O&A/HQ/2024-25

Dated: 18.07.2024

BY SPEED POST A.D./E-mail/Hand Delivery/Through Notice Board

To,

M/s Eclat Globalbiz LLP, 605, Shilp Zaveri,
Shyamal Cross Road, Satellite, Ahmedabad-380015.

Copy to-

- 1) The Principal Commissioner, Customs- Ahmedabad (RRA Section)
- 2) The Assistant/ Deputy Commissioner, ICD-Sachana, Ahmedabad
- 3) The Deputy Commissioner, TRC, Customs, Ahmedabad
- 4) The Superintendent, Systems, Customs HQ, Ahmedabad for uploading on official website.
- 5) Guard File.