

		<b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS</b> <b>CUSTOM HOUSE: MUNDRA, KUTCH</b> MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 Phone No. 02838-271029/423 FAX No. 02838-271425 Email : importsectionmundra@gmail.com
A	File No.	CUS/APR/MISC/5613/2024-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	Order-in-Original No.	MCH/ADC/AK/93/2024-25
C	Passed by	ARUN KUMAR Hon'ble Additional Commissioner of Customs Custom House, Mundra.
D	Date of Order	11.07.2024
E	Date of Issue	11.07.2024
F	Noticee/Party/ Importer/ Exporter	M/s AIA Engineering Ltd 115, G.V.M.M. Estate, Odhav Road, Ahmedabad Gujarat-382410
G	DIN No.	20240771MO000000F150

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 3 के साथ पठित सीमा शुल्क 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 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),  
7 वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड, अहमदाबाद 380 009”  
“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
Having his office at 7<sup>th</sup> Floor, Mridul Tower, Behind Times of India,  
Ashram Road, 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 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 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/ व्याज/ दण्ड/ 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, सीमा शुल्क (अपील) नियम, 1982 और सीमा शुल्क 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 FACT OF THE CASE:-**

**M/s AIA Engineering Ltd** (IEC: -0888003986) having registered address at 115, G.V.M.M. Estate, Odhav Road, Ahmedabad Gujarat-382410 had filed bill of entry no. 3342582 dated 04.05.2024 for import of "Parts Used VSMS for Melting Purpose" (hereinafter referred as impugned goods for the sake of brevity). The importer has self-assessed the goods and classified the same under CTH 84749000 (*BCD@7.5%, SWS@10% and IGST@18%*) for the impugned the goods. The goods were having total declared Assessable Value of Rs. 32,62,829/- and declared duty of Rs. 9,04,946/-.

**2.** The subject bill of entry was assessed on first check basis. The examination of the goods contained in the container no. APZU4489877 and APZU4803695 covered under Bill of entry no. 3342582 dated 04.05.2024 was conducted under DC/Docks supervision and in the presence of the empanelled chartered engineer i.e. M/s Tushar Zankat. In this regard, empanelled Chartered Engineer M/s Tushar Zankat has submitted his inspection cum valuation report in form-B vide their letter F.No. CE/TZ/MUN/MAY-015/2024-25 dated 14.05.2024, the said report is in the format as prescribed under Circular No. 07/2020-customs dated 05.02.2020. In the Inspection report, CE has reported that the goods were found as used & not-reconditioned parts used for melting purpose (scrap). There is no residual life for the imported items, they can be used only for melting purpose.

**3.** During the assessment, as per examination report assessing officer raised a query on 24.05.2024 regarding uploading the letter from the C.E. stating whether these are capital goods or not and also asked to mention the residual life of the parts. Also they were asked to upload CE certificate, weighment slip of the CFS and examined photos of the items duly attested by the authorised/docks officer, alongwith supporting documents, justifying the parameters taken for evaluation of the items as per circular No. 07/2020-Customs.

*To this query, importer replied on 24.05.2024 by stating that they have uploaded CE certificate with photo & weighment slip.*

**3.1** 2<sup>nd</sup> query was raised on 25.05.2024 by the assessing officer by stating that the reply of first query seems improper, as not all supporting documents nor justifiable clarification have been provided. They were also asked to upload required documents and provide IRN nos. They were further are informing to avail the provisions of Section 49 of the Customs Act, 1962 to avoid detention and demurrage charges.

*To this query, importer replied on 27.05.2024 by stating that they have upload CE certificate with photo & weighment slip IRN No. 2024052400078064 & 2024052400078065.*

**3.2** As the importer had not uploaded the letter from the C.E. stating that these are Capital Goods and have 80% residual life, also in column VIII, it is clearly stated that there is no residual life for the imported items and can be used only for melting purpose. Hence, the item being

restricted/prohibited as per FTP para 2.31, the bill of entry was pushed to PAG for necessary action. After receiving the subject bill of entry in PAG, 3<sup>rd</sup> query was raised for uploading letter from the C.E. stating whether these are capital goods or not also mentioning the residual life of the parts.

**4.** During the examination goods were found mis-declared as used & not-reconditioned parts for melting purpose (scrap) instead of declared item "Parts Used VSMS for melting purpose". As per Para 2.32 of Import Policy read with Paragraph No. 2.51 of Handbook of Procedure it is mentioned that Import of Metallic Waste and Scrap, it is specified that import of metallic scrap shall be free subject to production of following documents to the customs at the time of clearance of goods:

[i] Pre-shipment inspection certificate to the effect that:

[a] The consignment does not contain any type of arms, ammunition, mines, shells, cartridges or any other explosive material in any form either used or otherwise, and that the consignment was checked for radiation level and it does not contain radiation level (gamma and neutron) in excess of natural background. The certificate shall give the value of background radiation level at that place as also the maximum radiation level on the scrap.

[b] The imported item(s) is actually a metallic waste/scrap/seconds/defective as per the internationally accepted parameters for such a classification.

[ii] Copy of the contract between the importer and the exporter stipulating that the consignment does not contain any type of arms, ammunition, mines, shells, cartridges, radioactive contaminated, or any other explosive material in any form either used or otherwise.

**5.** Thus, on a plain reading of the aforesaid provisions, the two specified documents for free import of metallic scrap are i) pre-shipment inspection certificate in the specified format as prescribed, and ii) a copy of the contract between the importer and the exporter, are required to be submitted for clearance of the said goods. The pre-shipment inspection certificate has to certify to the effect that [a] the consignment does not contain any type of aforesaid specified items, and [b] the imported items are actually metallic waste / scrap etc. as per internationally accepted parameters for such a classification. Both these requirements of the pre-shipment certificate itself indicate that it is only an exporter who can obtain such a certification before the goods are shipped. Similarly, the second requirement of the contract stipulating that the consignment does not contain any type of specified items also, has the same underlying purpose.

**6.** Further, the importer vide their letter dated 20.06.2024 submitted that shipper has sent the cargo without information, they filed bill of entry as per invoice, packing list and liner BL under first Check. According to CE report the cargo was found be "scrap". The Importer requested to allow Post Shipment Inspection at Mundra of the cargo in absence of PSIC. Further, the importer informed that they do not want any personal hearing

and show cause notice in this matter. They intend to present their case based on the merit under the Customs Act, 1962. They are prepared to settle the matter by paying the applicable duty, alongwith any interest and fines/penalties imposed.

**7.** Accordingly, Permission for Post Inspection of Scrap in absence of Pre-Shipment Inspection certificate from Load Port in respect of Bill of Entry no. 3342582 dated 04.05.2024 has been considered subject to the following conditions.

1. The said container would be examined on a 100% basis under AC/DC supervisions on first check basis.
2. Subsequent to the examination, importer shall furnish to the Customs Post-shipment inspection certificate on the basis of the examination carried out at Mundra Custom Station as per the format to Appendix 2H from any of the Inspection & Certification agencies given in Appendix-2G to the effect that the consignment was checked for radiation level and scrap does not contain radiation level (gamma & neutron) in excess of natural background. The certificate shall give the value of background radiation level at that place as also the maximum radiation level on the goods

7.1 M/s Global Marine Inspection agency vide their report dated 27.06.2024 reported that this post-shipment inspection certificate is issued terms of paragraph 2.32.2A of handbook of procedure (vol.1) for import of shredded, unshredded, compressed and loose forms of metallic waste and scrap. *The subject consignment is Heavy Melting scrap and does not contain any type of arms, ammunition, mines, shells, cartridges or any other explosive material in any form, either used or otherwise, and that the consignment was checked for radiation level and it does not have radiation levels (gamma and neutron) in excess of natural background, following are the values of:-*

*(i) Background radiation level at the place of examination is 0.08 uSv/h.*

*(ii) Maximum radiation level on the scrap is 0.06 uSv/h.*

**8.** Ongoing through the said report(s) submitted by the empanelled Chartered Engineer and M/s Global Marine Inspections, it appeared that the importer has mis-declared the description of the goods and also mis-classified the same under CTH 84749000 instead of CTH: 72044900 Accordingly, the same is liable for confiscation under Section 111(m) of the Customs Act, 1962.

8.1 It is pertinent to mention that principles for the classification of goods are governed by the Harmonized Commodity Description and Coding System (Harmonized System or HSN) issued by the World Customs Organization, Brussels and the General Rules for Interpretation specified there under. The General Rules for the Interpretation (GIR) specified in the Import Tariff are in accordance with the GIR specified in the HSN. In terms

of GIR 1 of the HSN and the import Tariff-

*The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions [that is, GIRs 2 to 6]:*

**9.** In light of the CE reports for the consignment, it appeared that the goods covered under Bill of Entry No. 3342582 dated 04.05.2024 are "Heavy Melting Scrap" appropriately classifiable under CTH 72044900 (BCD@0%, SWS@10% and IGST@18%).

**10.** In view of the above, the importer had mis-declared the description of the goods against Bill of Entry with an intention to import restricted items, viz. old and used parts for melting purpose (Scrap) without obtaining any permission or authorization from DGFT. Therefore, these acts of omission and commission on the part of the importers appears to have made the goods liable for confiscation under the provisions of Section 111 (d) & 111 (m) of the Customs Act, 1962 which reads as under:

The following goods brought from a place outside India shall be liable to confiscation:

(a)-----

(b)-----

*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;*

*(m) any goods which do not correspond in respect of value or 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 sub-section (1) of section 54;*

Further, it also appeared that the importer has rendered themselves liable to penalty in terms of the provisions of Section 112(a)(i) of the Customs Act by their act of mis-declaration of the description and classification of the subject goods and thereby rendering such goods liable to confiscation.

**11.** The importer, vide their letter dated 20.06.2024, submitted that; the said goods had been examined in the presence of their authorized representative and were physically found as heavy melting scrap; they had gone through the CE Certificate Ref:- CE/TZ/MUN/MAY-015/2024-25 dated 14.05.2024 issued by Chartered Engineer M/s Tushar Zankat, and agreed to the description and classification of the goods as stated therein; They accepted the description of the goods and the value of the goods as stated in the Chartered Engineer's certificate and requested to change the classification of the goods under the suitable heading under Chapter

72044900. They further requested to take a lenient view in the matter and allow them to clear the subject goods imported vide Bill of entry No. 3342582 dated 04.05.2024 on payment of applicable duty.

**12.** Thus, it appeared that the importer has mis-declared the description and classification of the goods imported by them which has been presented before the department, thus making the impugned goods liable for confiscation under Section 111(d) & 111(m) of the Customs Act, 1962. As the goods are liable for confiscation under Section 111(d) & 111(m) of Customs Act, 1962, the importer appeared to be liable for penal action under Section 112 of the Customs Act, 1962.

**13. LEGAL PROVISIONS APPLICABLE IN THE CASE:** Following provisions of law are applicable in the present case:

**SECTION 46(4) OF THE CUSTOMS ACT, 1962:**

*(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 such other documents relating to the imported goods as may be prescribed.*

**SECTION 111 OF THE CUSTOMS ACT, 1962: CONFISCATION OF IMPROPERLY IMPORTED GOODS ETC.**

*The following goods brought from the place outside India shall be liable to confiscation:*

....

*(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;*

*(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 sub-section (1) of section 54];*

**SECTION 112 OF THE CUSTOMS ACT, 1962: 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*

*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*

*[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;*

**14. In view of the above it appeared that:**

(i) The classification of the declared goods “Parts Used VSMS for Melting Purpose” under CTH 84749000 imported vide Bill of Entry No. 3342582 dated 04.05.2024 is liable to be rejected and the same is liable to be reclassified under CTH 72044900 of Customs Tariff Act, 1975 as Heavy Melting Scrap

(ii) The goods imported vide Bill of Entry No. 3342582 dated 04.05.2024 having assessable value of Rs. 32,62,829/- (Rupees Thirty-Two Lakh Sixty-Two Thousand Eight Hundred and Twenty-Nine Only) are liable for confiscation under Section 111(d) & 111(m) of the Customs Act, 1962.

(iii) The importer M/s. AIA Engineering Limited (IEC: 0888003986) is liable for penal action under Section 112(a)(i) of the Customs Act, 1962.

**WAIVER OF PERSONAL HEARING AND SCN**

**15.** The importer vide their letter dated 20.06.2024 has requested for waiver of SCN and PH. Importer vide above referred letter has agreed to pay the fine and penalty as imposed by the authorities.

**DISCUSSION AND FINDINGS**

**16.** I have carefully gone through the facts of the case and records & evidences submitted before me and I note that importer vide letter dated 20.06.2024 has waived off SCN and PH. Therefore, I find that the principles of natural justice as provided in section 122A of the Customs Act, 1962, has been satisfied. Hence, I proceed to decide the case on the basis of the documentary evidence available on records. I find that following main issue are involved in the subject matter, which are required to be decided-

(i) Whether the classification of the impugned goods under CTH 84749000 imported vide Bill of Entry No. 3342582 dated 04.05.2024 is liable to be rejected and the same is liable to be reclassified under CTH 72044900 of Customs Tariff Act, 1975.

(ii) Whether the goods imported vide Bill of Entry No. 3342582 dated 04.05.2024 having assessable value of Rs. 32,62,829/- (Rupees Thirty-Two Lakh Sixty-Two Thousand Eight Hundred and Twenty-Nine Only) are liable for

confiscation under Section 111(d) & 111(m) of the Customs Act, 1962.

**(iii)** Whether the importer M/s. AIA Engineering Limited (IEC: 0888003986) is liable for penal action under Section 112 (a)(i) of the Customs Act, 1962.

**17.** I find that M/s AIA Engineering Ltd (IEC: -0888003986) having registered address at 115, G.V.M.M. Estate, Odhav Road, Ahmedabad Gujarat-382410 had filed bill of entry no. 3342582 dated 04.05.2024 for import of "Parts Used VSMS for Melting Purpose" (hereinafter referred as impugned goods for the sake of brevity). The importer has self-assessed the goods and classified the same under CTH 84749000. The goods were having total declared Assessable Value of Rs. 32,62,829/- and declared duty of Rs. 9,04,946/-.

**18.** I find that the subject bill of entry was assessed on first check basis for the examination of the goods covered under Bill of entry no. 3342582 dated 04.05.2024 under DC/Docks supervision and in the presence of the empanelled chartered engineer i.e. M/s Tushar Zankat. During the examination goods were found as scrap, in this regard, empanelled Chartered Engineer M/s Tushar Zankat has submitted their inspection cum valuation report in Form-B vide their letter F.No. CE/TZ/MUN/MAY-015/2024-25 dated 14.05.2024 wherein it is reported that the goods were found as used & not-reconditioned parts used for melting purpose (scrap). There is no residual life for the imported items, they can be used only for melting purpose. Further, the importer had declared the value of the imported goods as Rs. 32,62,829/- and same has been re-determined by the Chartered Engineer.

**19.** I find that at the time of the assessment, assessing officer raised a query on 24.05.2024 regarding uploading the letter from the C.E. stating whether these are capital goods or not and also mentioned the residual life of the parts. Please upload CE certificate, weighment slip of the CFS and examined photos of the items duly attested by the authorised/docks officer, alongwith supporting documents, justifying the parameters taken for evaluation of the items as per circular No. 07/2020-Customs. As the importer has not uploaded the letter from the C.E. stating that these are Capital Goods and have 80% residual life, also column VIII clearly states that there is no residual life for the imported items and can be used only for melting purpose. Hence, the item is restricted/prohibited as per FTP para 2.31, accordingly, the bill of entry was pushed to PAG for necessary action.

**20.** I find that goods found mis-declared as used & not-reconditioned parts for melting purpose (scrap) instead of declared item "Parts Used VSMS for melting purpose". In Paragraph No. 2.51 Import of Metallic Waste and Scrap, it is specified that import of metallic scrap shall be free subject to production of PSIC. In this regard, I find that the importer vide their letter dated 20.06.2024 submitted that shipper has sent the cargo without information, they filed bill of entry as per invoice, packing list and liner BL under first Check. Accordingly, as per CE report the cargo was found scrap. The Importer had requested to allow Post Shipment



Inspection at Mundra of the cargo in absence of PSIC. Accordingly, Permission for Post Inspection of Scrap import from United State in absence of Pre-Shipment Inspection certificate from Load Port in respect of Bill of Entry no. 3342582 dated 04.05.2024 was granted.

**21.** I find that M/s Global Marine Inspection agency vide their report dated 27.06.2024 reported that this post-shipment inspection certificate is issued terms of paragraph 2.32.2A of handbook of procedure (vol.1) for import of shredded, unshredded, compressed and loose forms of metallic waste and scrap. *The subject consignment is Heavy Melting scrap and does not contain any type of arms, ammunition, mines, shells, cartridges or any other explosive material in any form, either used or otherwise, and that the consignment was checked for radiation level and it does not have radiation levels (gamma and neutron) in excess of natural background, following are the values of:-*

*(i) Background radiation level at the place of examination is 0.08 uSv/h.*

*(ii) Maximum radiation level on the scrap is 0.06 uSv/h.*

**22.** In view of above, I find that the importer has mis-declared the description of the goods under Bill of Entry No. 3342582 dated 04.05.2024 are "Heavy Melting Scrap" with an intention to import restricted without obtaining any permission or authorization from DGFT and also mis-classified the same under CTH 84749000 instead of CTH: 72044900. Therefore, these acts of omission and commission on the part of the importers appears to have made the goods liable for confiscation under the provisions of Section 111 (d) & 111 (m) of the Customs Act, 1962 and the importing firm has rendered themselves liable for penal action under Section 112 of the Customs Act, 1962.

**23.** I note that declared goods had been assessed to duty as Rs. 9,04,946/- (BCD@7.5%, SWS@10% and IGST@18%), however goods on examination have been found as Heavy Melting Scrap which is to be assessed at BCD@0%, SWS@10% and IGST@18%. Thus it is apparent that there is reduction in duty. This amplifies the fact that there was no intent to evade payment of duty coupled with the fact that there is no enhancement in the valuation of the cargo. In such circumstances, I am inclined to take a lenient view in quantifying the amount of redemption fine and penalty.

**24.** I find that the importer while filing the impugned Bill of Entry has subscribed to a declaration regarding correctness of the contents of Bill of Entry under Section 46(4) of the Act, *ibid.* Further, Section 46(4A) of the Act, casts an obligation on the importer to ensure accuracy of the declaration and authenticity of the documents supporting such declaration. In the instant case, the importer failed to discharge the statutory obligation cast upon him and made wrong declaration about the description & CTH of imported goods.

**25.** Section 125 of the Customs Act, 1962 Provide that 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 where 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 an option to pay in lieu of confiscation such fine as the said officer thinks fit. I find that said provision makes it mandatory to grant an option to owner of the confiscated goods to pay fine in lieu of confiscation in case the goods are not prohibited. I find it appropriate to allow for redeem under section 125 of the Customs Act, 1962.

**26. In view of foregoing discussion and findings, I pass the following order:**

**ORDER**

**(i)** I order to reject the classification 84749000 of the “Parts Used VSMS for Melting Purpose” imported vide Bill of Entry No. 3342582 dated 04.05.2024 and order to re-classify the goods as Heavy Melting Scrap under CTH 72044900 of Customs Tariff Act, 1975.

**(ii)** I confiscate the goods imported vide Bill of Entry No. 3342582 dated 04.05.2024 having assessable value of Rs. 32,62,829/- (Rupees Thirty-Two Lakh Sixty-Two Thousand Eight Hundred and Twenty-Nine Only) are liable for confiscation under Section 111(d) & 111(m) of the Customs Act, 1962. However, considering facts of the case and provisions of Section 125 of the Customs Act, 1962, I give an option to re-deem the same on payment of Redemption Fine of Rs. 2,75,000/- (Rs. Two lakh seventy Five Thousand Only) in lieu of confiscation.

**(iii)** I impose the penalty of Rs. 50,000/- (Rs. Fifty Thousand Only) on the importer M/s. AIA Engineering Limited (IEC: 0888003986) under Section 112(a)(i) of the Customs Act, 1962.

**27.** This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

Signed by

Arun Kumar

Date: 11-07-2024 16:56:06 (ARUN KUMAR)

**ADDITIONAL COMMISSIONER (IMPORT)  
CUSTOMS HOUSE, MUNDRA**

**F. No. CUS/APR/MISC/5613/2024-Gr 5-6**

**To,**

**M/s AIA Engineering Ltd**

**115, G.V.M.M. Estate, Odhav Road,  
Ahmedabad Gujarat-382410**

**Copy to: - For information and necessary action, if any.**

- (1) The Deputy/Assistant Commissioner (RRA), Custom House, Mundra
- (2) The Deputy/Assistant Commissioner (TRC), Custom House, Mundra
- (3) The Deputy/Assistant Commissioner (EDI), Custom House, Mundra
- (4) Guard File.