



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद
“सीमाशुल्क भवन,” पहली मंजिल, पुराने हार्डिकोर्ट के
सामने, नवरंगपुरा, अहमदाबाद - 380 009.

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DIN:20251071MN000000A9EC

PREAMBLE

A	फाइल संख्या/ File No.	:	CUS/AG/415/2025-ICD-AHMD-CUS-COMMRTE-AHMEDABAD
B	कारण बताओ नोटिस संख्या-तारीख / Show Cause Notice No. and Date	:	The importer has requested for waiver of SCN & PH
C	मूल आदेश संख्या/ Order-In-Original No.	:	143/ADC/SR/O&A/2025-26
D	आदेश तिथि/ Date of Order-In-Original	:	14.10.2025
E	जारी करनेकी तारीख/ Date of Issue	:	14.10.2025
F	दवारापारित/ Passed By	:	Shravan Ram, Additional Commissioner, Customs Ahmedabad.
G	आयातक का नाम औरपता / Name and Address of Importer / Passenger	:	M/s. Rane Steering Systems Pvt Ltd. Survey Nos. 423/24/1, 423/8, 423/9, 423 MahaGujarath Industries Estate, Sarkhej-Bavla Road, Moraiaya, Ahmedabad-382223, Guj.
(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 मंजिल, 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. Rane Steering Systems Pvt Ltd. Survey Nos. 423/24/1, 423/8, 423/9, 423 MahaGujarath Industries Estate, Sarkhej-Bavla Road, Moraiaya-382223, Guj. (IEC-0497003538/6) (hereinafter referred to as the 'Importer'), have filed a Bill of Entry No. 3749108 Dt. 07.08.2025, (hereinafter referred to as the 'said Bill of Entry') through their Customs Broker CHA M/s Next Logistics. Details of declared Assessable Value and Duty are as below-

Table-A

Sr. No.	Bill of Entry No.	Description of Goods	Assessable Value	Duty
1	BoE No. 3749108 Dated 07.08.2025	Helical Springs & Springs	Rs.475183.64	Rs.85533

The BE No 3749108 dated 07.08.2025 has been facilitated by RMS wherein assessment and examination has not been prescribed. During detailed scrutiny of the documents, it was observed that SIMS certificate has not been uploaded and accordingly query was raised. The importer uploaded the SIMS copy dated 07.08.2025 which is after the IGM date (Container arrival date) 08.08.2025. As per guidelines issued the SIMS registration date should not be earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment.

Since the import is in violation of the policy provisions in force, it appeared that the same is in contravention of the Foreign Trade Policy and section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992. Consequently, the imported goods, as detailed in Table-A above, 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.

Table-B

SI. No.	Bill of Entry No. & date	IGM Inward date	Invoice/B/L date	SIMS Registration No. Date
1	BoE No. 3749108 Dated 07.08.2025	IGM date (Container arrival date) 08.08.2025	INVOICE NUMBER: ATHA26031906 Dtd. 26.06.2025 BL NO: ABWKOD2507036S	MOSSIMS070825171 834 dtd 07.08.2025

2. As per DGFT Notification No. 19/2015-20 dated 07.07.2022

"The Steal Import Monitoring System (SIMS) shall require importers to submit advance information in an online system for import of items and obtain an automatic Registration Number by Paying registration fee of Rs. 1 per thousand subject to minimum of Rs. 500/- and maximum of Rs. 1 Lakh on CIF Value. The importer can apply for registration not earlier than 60th day before the expected date of arrival of import consignment. The automatic Registration Number thus granted shall remain valid for a period of 75 days".

3. However, in the instant case, the importer has not followed the timelines/guidelines of DGFT Notification No. 19/2015-20 dated 07.07.2022. IGM inward date is 08.08.2025 whereas SIMS registration date is 07.08. 2025. Therefore, it is evident that SIMS registration has been made 01 day before the arrival of the goods.

4. Since the import is in violation of the of the policy provisions in force, it appeared that the same is in contravention of the Foreign Trade Policy and section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992. Consequently, the imported goods, as detailed in Table-A above, 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.

5. 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:

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 month 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 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 requisite SIMS registration was taken only 01 day before of the goods arrival. 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. In this regard, to follow the principles of Natural Justice PH was given to the importer which was attended by Shri Abhimanyu Kumar, Representative of the

Noticee on behalf of Rane Steering Systems Pvt Ltd on DATED 10.10.2025. Shri Abhimanyu Kumar submitted that due to by mistake they have not filed the application regarding SIMS timely. As per Notification SIMS should be file 7 days before on ICD arrival. But. In this case, SIMS applied before one day arrival.

He requested to kindly release the consignment as per Act. He also requested for eligible payment of fine and penalty. The Importer has submitted a letter dated 04.09.2025 and informed that the cargo arrived before 08 days as per scheduled time.

DISCUSSION AND FINDINGS

9. 1 have carefully gone through the facts of the case. I find that Rane Steering Systems Pvt Ltd, Ahmedabad (IEC-0497003538/6) filed Bill of Entry No Bill of Entry No. BoE No. 3749108 Dated 07.08.2025 with declared Assessable value and Duty as Rs. Rs.475183.64/- and Rs. Rs.85533/- respectively. I find that impugned bill of entry has been forwarded from FAG to PAG on the ground that the importer has not followed the timelines/guidelines of DGFT Notification No. 19/2015-20 dated 07.07.2022 for the SIMS registration in the instant case.

10. Now, I take up the above matter in detail. I find that goods imported vide said bill of entry required compulsory SIMS registration for importing into India in terms of DGFT Notification No. 19/2015-20 dated 07.07.2022. The importer can apply for said registration not earlier than 60th day before the expected date of arrival of import consignment and the automatic Registration Number thus generated shall remain valid for a period of 75 days. However, in the instant case, the importer has not followed the timelines/guidelines of said DGFT Notification and registration was not completed before Inward date time limit.

11. In the instant case, IGM inward date of Bill of Entry No. BoE No. 3749108 Dated 07.08.2025, whereas SIMS registration date is 07.08.2025. Therefore, it is evident that SIMS registration has been made before 01 day from the arrival of the goods. Importer have applied for SIMS registration before IGM inward date. I find that it is nothing but utter negligence on the part of the importer in respect of the compliance at Customs end as it is evident that the Importer has enough time period i.e. 60 days before arrival of import consignment to apply for SIMS registration as per DGFT Notification No. 19/2015-20 dated 07.07.2022.

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. Since the Importer has submitted SIMS registration on date 07.08.2025, 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:

ORDER

- i.** I order for confiscation of the impugned goods imported vide a Bill of Entry No. 3749108 Dated 07.08.2025 having assessable value of Rs, Rs.4,75,183.64/- 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.5,000/- (Rupees Five Thousand Only).
- ii.** I impose a penalty of Rs.5,000/- (Rupees Five Thousand Only) on M/s. Rane Steering Systems Pvt Ltd Ahmedabad (IEC-0497003538/6) under Section 112 (a) 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.

(Shravan Ram)

Additional Commissioner
Customs Ahmedabad

DIN: 20251071MN000000A9EC

F. No: CUS/AG/415/2025-ICD-AHMD-CUS-COMMRTE-AHMEDABAD

BY SPEED POST / E-MAIL / HAND DELIVERY / THROUGH NOTICE BOARD

To,

**M/s. Rane Steering Systems Pvt Ltd.
Survey Nos. 423/24/1, 423/8, 423/9, 423
MahaGujarath Industries Estate,
Sarkhej-Bavla Road, Moraiaya, Ahmedabad-382223, Guj.**

Copy to:

- (i) The Commissioner of Customs, Ahmedabad. (Kind Attn : RRA Section)
- (ii) The Dy. Commissioner of Customs, ICD Khodiyar .
- (iii) The Deputy Commissioner of Customs (Task Force), Ahmedabad.
- (iv) The System In-Charge, Customs, HQ, Ahmedabad for uploading on the official web-site.
- (V) Guard File.