



**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**  
**CUSTOM HOUSE: MUNDRA, KUTCH**  
 MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421  
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A	File No.	CUS/APR/BE/MISC/299/2023-Gr 1-O/o Pr Commr-Cus-Mundra
B	Order-in-Original No.	<b>MCH/ADC/MK/28/2023-24</b>
C	Passed by	<b>Mukesh Kumari</b> Additional Commissioner of Customs Custom House, Mundra.
D	Date of order	08.05.2023
E	Date of Issue	08.05.2023
F	SCN No. & Date	Importer has requested for waiver of SCN/PH vide letter dated 01.03.2023
G	Noticee/Party/ Importer/ Exporter	<b>M/s. Student Alliance LLP, Office No. 02, CTS No. 462, Building No. 3, S G Barve Marg, Kurla west, Mumbai, Maharashtra-400070</b>
H	DIN No.	<b>20230571MO000000B3A4</b>

1. यह अपील 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 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 ड्रूटि/ब्याज/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 alone is in dispute.

## **Brief facts of the Case**

M/s Student Alliance LLP (IEC: ADDFS9519A) (hereinafter referred to as "said importer" for sake of brevity) having its registered office at Office No. 02, CTS No. 462, Building No. 3, S G Barve Marg, Kurla west, Mumbai, Maharashtra-400070, filed the following Bill of entry for import of Fresh Kiwi Fruits at Adani ports and SEZ:

**TABLE - A**

<b>Sr. No.</b>	<b>SEZ Bill of entry No. and Date</b>	<b>DTA Bill of Entry</b>	<b>Country of Origin</b>	<b>Container No.</b>	<b>Description of goods</b>	<b>Value of goods in Rs.</b>	<b>SEZ Unit</b>	<b>Duty in Rs.</b>
1.	1013844 dated 05.10.2022	2015349 dated 07.10.2022	Chile	DFOU6119064 RRSU9127358 TEMU9205774 TEMU9208433 TRLU1653603	Fresh Kiwi FruitS	50,89,844/-	Empezar Logistics Pvt. Ltd.	16,79,648/-
<b>Total</b>						<b>Rs. 50,89,844/-</b>	<b>Rs. 16,79,648/-</b>	

**2.** Country of Origin of the above mentioned goods has been declared as "Chile". Intelligence suggested that the goods to be of Iranian Origin. Import of Iranian origin kiwi has been suspended by the National Plant Protection Organization, Under Ministry of Agriculture & Farmers Welfare vide letter No.18-23/2015-PP.II (e-16587) dated 07.12.2021. On specific Intelligence that the said goods may be Iranian Origin, the said consignments were kept on hold by Special Intelligence and Investigation Branch of Custom House, Mundra (hereinafter referred to as "SIIB") for detailed examination.

**3.** Examination of the said consignment was conducted by the officers of SIIB, Mundra Customs. During the physical examination of cargo, "Ethylene Absorber" sachets marked as "Made in Iran" were found instead of declared as Chili Origin. However, the cargo was found as declared i.e. fresh Kiwi fruits.

### **4. SEIZURE OF THE GOODS:**

**4.1** The description of the goods was declared as "Fresh Kiwi Fruits" while the submitted Certificate of Country of origin indicated the goods to be originated from Chile. Thus, it appeared that the importer tried to import Fresh Kiwi by mis-declaring the origin and by submitting Phytosanitary Certificates which are being used by different importers for

quantity which is more than that of imported from Chile. In view of the above, on reasonable belief that said goods imported vide abovementioned Bills of Entry were liable to be confiscated under Section 111(m) of the Customs Act, 1962, the same were seized on 13.10.2022. Also as the Ethylene Absorber marked as Made in Iran was found, therefore, it appears that the cargo is of Iran Origin, thus liable for confiscation under Section 111(d) of the Customs Act, 1962. Further, rendering the goods liable for confiscation importer appears to be liable for penal action under Section 112(a)(i) & 114AA of the Customs Act, 1962.

## **5. SUBMISSION OF DOCUMENTS:**

**5.1** The representative of the importer was asked to produce all the documents in relation to all the consignments. He submitted all the documents physically. Details of the Documents submitted are as under:

<b>Sr. No.</b>	<b>SEZ Bill of entry No. and Date</b>	<b>DTA Bill of Entry</b>	<b>Dubai Phytosanitary Certificate No.</b>	<b>Chile Phytosanitary Certificate No.</b>	<b>Bill of Lading of Dubai</b>
1.	1013844 dated 05.10.2022	2015349 dated 07.10.2022	DXB-APH-02415-2092537 dated 02.10.2022	2171104 dated 17.05.2022 2167596 dated 11.05.2022 2178019 dated 31.05.2022 2178021 dated 31.05.2022 2166630 dated 09.05.2022	MEDUD2532817 MEDUD2580246 MEDUD2612627 MEDUD2490339 MEDUD2543038

**5.2** As there was a specific intelligence that the said cargo may be of Iran Origin, however, on perusal of the documents provided by the importer it is observed that Phytosanitary Certificate No.2171104 dated 17.05.2022, 2167596 dated 11.05.2022, 2178019 dated 31.05.2022, 2178021 dated 31.05.2022 and 2166630 dated 09.05.2022 had been used many times for similar quantity. Details of such Phytosanitary Certificates are as follows:

**TABLE - B**

<b>Sl. No.</b>	<b>Chile Phytosanitary Certificate No. &amp;</b>	<b>Bill Of Entry No. In Which Phyto Has Been Used By Different Importer</b>	<b>Name Of The Importer Using The</b>
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	<b>Date</b>		<b>Same PSC</b>
1	2171104 Dated 17.05.2022	1013845 Dated 05.10.2022	M/S Saify Enterprises
		1012451 Dated 14.09.2022 And 1014598 And 14.10.2022	M/S. KRISHNA INCROPORATION
		1014487 Dated 13.10.2022	M/S.THE RIPEN FRUITS
		1013872 Dated 06.10.2022	A & A SHIPPING SERVICES
		1012405 Dated 13.09.2022	M/S. WESTWOOD INDUSTRIES PVT.LTD.
		1014366 Dated 12.10.2022	M/S. JAINAM CREATION
2	2167596 Dated 11.05.2022	1013845 Dated 05.10.2022	M/S Saify Enterprises
		1013784 Dated 04.10.2022 And 1012615 Dated 16.09.2022	M/S A A Shipping Services
		1013040 Dated 22.09.2022	M/S.THE RIPEN FRUITS
		1012405 Dated 13.09.2022	M/S. WESTWOOD INDUSTRIES PVT.LTD.
		1014366 Dated 12.10.2022	M/S. JAINAM CREATION
3	2178019 Dated 31.05.2022	1015961/08.11.2022	M/S. KAJJAL OVERSEAS
		1013845 Dated 05.10.2022	M/S Saify Enterprises
		1012451 Dated 14.09.2022, 1013155 Dated 23.09.2022 And 1014598 Dated 14.10.2022	M/S. KRISHNA INCROPORATION
		1013872/06.10.2022, 1012615/16.09.2022	M/S A A Shipping Services
		1012405 Dated 13.09.2022	M/S. WESTWOOD INDUSTRIES PVT.LTD.
		1014366 Dated 12.10.2022	M/S. JAINAM CREATION
4	2178021 Dated 31.05.2022	1013845 Dated 05.10.2022	M/S Saify Enterprises
		1012451 Dated 14.09.2022, 1013155 Dated 23.09.2022, 1014598 Dated 14.10.2022	M/S. KRISHNA INCROPORATION
		1015961 Dated 08.11.2022	M/S. KAJJAL OVERSEAS
		1013872 Dated 06.10.2022 And 1012615 Dated 16.09.2022	M/S A A Shipping Services
		1012405 Dated 13.09.2022	M/S. WESTWOOD INDUSTRIES PVT.LTD.
		1014366 Dated 12.10.2022	M/S. JAINAM CREATION
5	2166630 Dated 09.05.2022	1013845 Dated 05.10.2022	M/S Saify Enterprises
		1014488 Dated 13.10.2022	M/S The Riper Fruits
		1012565/15.09.2022	M/S. KRISHNA INCROPORATION
		1014489/13.10.2022, 1013039/22.09.2022	M/S.THE RIPEN FRUITS
		1014635/15.10.2022	M/S. A & A SHIPPING SERVICES
		1012405 Dated 13.09.2022	M/S. WESTWOOD INDUSTRIES PVT.LTD.
		1014366 Dated 12.10.2022	M/S. JAINAM CREATION

## 6. SUMMONS AND STATEMENTS:

**6.1.** Statement of Shri Badruddin Valikarimwala, Authorized representative of M/s Student Alliance LLP was recorded on 27.10.2022. In his statement Shri Badruddin Valikarimwala stated that they had mentioned in their purchase order that their goods should be of Chile origin. On being asked about Ethylene Absorbers found in the consignment, Shri Badruddin Valikarimwala stated that Ethylene Absorbers were procured by their supplier M/s. Anchor Global Food Stuff Trading LLC from the local market of Dubai, UAE.

## 7. INVESTIGATION:

The Bills of Lading submitted by the representative of importer are as under:

Sr. No.	SEZ Bill of entry No. and Date	DTA Bill of Entry	Dubai Phytosanitary Certificate No.	Chile Phytosanitary Certificate No.	Bill of Lading of Dubai
1.	1013844 dated 05.10.2022	2015349 dated 07.10.2022	DXB-APH-02415-2092537 dated 02.10.2022	2171104 dated 17.05.2022 2167596 dated 11.05.2022 2178019 dated 31.05.2022 2178021 dated 31.05.2022 2166630 dated 09.05.2022	MEDUD2532817 MEDUD2580246 MEDUD2612627 MEDUD2490339 MEDUD2543038

As it can be seen that Phytosanitary Certificate Nos.2171104 dated 17.05.2022, 2167596 dated 11.05.2022, 2178019 dated 31.05.2022, 2178021 dated 31.05.2022 and 2166630 dated 09.05.2022 are being used by multiple importers (as mentioned in the Table – B) to show the goods are of Chile Origin, which is improbable. In view of the above, it appears that importers are using forged documents to show the cargo as Chile Origin.

**8.** On suspicion of the cargo being of Iran origin due to presence of “Ethylene Absorber Sachets” marked as “Made In Iran” and as the import of

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Kiwi Fruit from Iran is suspended vide letter No.18-23/2015-PP.II (e-16587) dated 07.12.2021 issued by National Plant Protection Organisation, Under Ministry of Agriculture & Farmers Welfare; the cargo was seized vide seizure memo dated 13.10.2022.

**9.** Subsequently, Statement of Shri Badruddin Valikarimwala, Authorised representative of M/s. Students Alliance LLP was recorded on 27.10.2022. In his statement Shri Badruddin Valikarimwala stated that they had mentioned in their purchase order that their goods should be of Chile origin. On being asked about Ethylene Absorbers found in the consignment, Shri Badruddin Valikarimwala stated that Ethylene Absorbers were procured by their supplier M/s. Anchor Global Food Stuff Trading LLC from the local market of Dubai, UAE.

**10.** Subsequently, the importer submitted a provisional duty bond of Rs. 51,00,000/- and Bank Guarantee of Rs. 12,72,461/- having auto renewal clause, for the provisional release of cargo for re-export purpose. On the basis of which the cargo was provisionally released vide letter dated 20.12.2022 issued by the Assistant Commissioner, Group-I, Import Section, Custom House, Mundra for re-export purpose. However, the goods were not re-exported from SEZ, Mundra. Therefore, the importer submitted a letter dated 01.03.2023 and requested to destruct the goods as kiwi fruits were found infected and the Fungus were grown on it. Further, the flesh of the fruits is very soft and extremely rotten. These goods have no any commercial value except disposed off.

Further, the letter F.No.APSEZ/76/Kiwi Destruction/2022-23 dated 24.03.2023 received from the Specified Officer, APSEZ, Mundra wherein it has been mentioned that the goods i.e. Kiwi imported by M/s. Student Alliance LLP is perishable in nature & imported in reefer container in the month of October-2022 and is still lying at SEZ premises. Due to unfavourable storage condition at SEZ unit had Plugged off the electric supply and on inspection of the cargo it is found in rotten condition and not fit for human consumption.

The importer submitted that they do not require personal hearing and show cause notice in the matter. Further, the importer's another letter dated 01.03.2023 has requested to destruct the goods as kiwi fruits were found infected and the Fungus were grown on it. Further, the flesh of the fruits is very soft and extremely rotten. These goods have no any commercial value except disposed off.

## **11    LEGAL PROVISIONS APPLICABLE IN THE CASE:**

### **11.1** 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.*

### **11.2    SECTION 111 (m) OF THE CUSTOMS ACT, 1962 :**

#### ***111. Confiscation of improperly imported goods etc.***

*The following goods brought from the 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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54];*

### **11.3    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*

*(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;*

### **11.4. 114AA. Penalty for use of false and incorrect material.**

*—If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

## **RECORDS OF PERSONAL HEARING**

**12.** Following the principle of natural justice under Section 122A of the Customs Act, 1962, an opportunity of personal hearing in the subject case was granted on 20.03.2023. Shri Badruddin Valikarimwala, Authorised representative of the importer appeared for personal hearing in virtual mode on 20.03.2023 and requested to destruct the goods covered under Bill of Lading No.MEDUD2532817, MEDUD2580246, MEDUD2612627, MEDUD2490339 & MEDUD2543038. He further requested to release the Bank Guarantee which was submitted by them to this office.

## **DISCUSSION & FINDINGS**

**13.** I have carefully gone through the case records, Investigation Report dated 23.02.2023 received from Investigation Agency (SIIB) and applicable provisions of law. **Importer vide letter dated 28.12.2022 has requested to allow re-export of the consignments mentioned here-in-above. The importer submitted that they do not require Personal Hearing and Show Cause Notice in the matter.** I find that principle of natural justice as provided in Section 122A of the Customs Act, 1962 have been complied with and therefore, I proceed to decide the case on the documentary evidences available on records, I find that the following issues are involved in the Investigation Report, which are required to be decided:-

- a. Whether the goods i.e. fresh Kiwi fruits imported vide SEZ Bill of Entry as detailed in Table-A and total valued at Rs.50,89,844/- (Rupees Fifty Lakhs Eighty Nine Thousand Eight Hundred Forty Four only) are liable for confiscation under the provisions of Section 111(d) and Section 111(m) of the Customs Act, 1962.
- b. Whether the goods i.e. Fresh Kiwi Fruits are liable for disposal.
- c. Whether the importer M/s. Student Alliance LLP is liable for penalty under Section 112(a)(i) and 114AA of the Customs Act, 1962.
- d. Whether the bond amount of Rs.50,89,844/-and Bank Guarantee of Rs.12,72,461/- furnished at the time of provisional release of cargo is liable to enforce.

**14.** The importer M/s. Student Alliance LLP had filed the SEZ Bill of Entry No. 1013844 dated 05.10.2022 (DTA 2015349 dated 07.10.2022) at Adani Ports and SEZ for import of Fresh Kiwi Fruits showing the total value of the consignment as Rs.50,89,844/-. Based on the intelligence, the containers were kept on hold by Special Intelligence and Investigation Branch of Customs House, Mundra (here-in-after referred to as "SIIB") for detailed examination.

During the physical examination of the cargo, it was revealed that "Ethylene Absorber" sachets marked as "Made in Iran" were found instead of declared as Chili Origin. However, the cargo was found as declared i.e. fresh Kiwi fruits.

**14.1** Import of Iranian origin kiwi has been suspended by the National Plant Protection Organization, Under Ministry of Agriculture & Farmers Welfare vide letter No.18-23/2015-PP.II (e-16587) dated 07.12.2021.

**14.2.** I find that the importer had imported fresh kiwi fruits from Iran Origin instead of chili Origin and submitted false documents and made false declaration under Customs Act, 1962 while filing the Bill of Entry. The importer had imported the restricted goods i.e. fresh kiwi fruits vide letter No.18-23/2015-PP.II (e-16587) dated 07.12.2021.

**14.3.** The Importer vide letter dated 28.12.2022 has requested for re-export of the goods and the Additional Commissioner, Mundra has given permission to allow the cargo with a condition to submission of Bank Guarantee against the said goods and release cargo provisionally. Therefore, the importer had submitted Provisional Duty Bond of Rs.50,89,844/-and Bank Guarantee of Rs.12,72,461/- having auto renewal clause to the Assistant Commissioner, Import Assessment, Group-I, CH Mundra. However, the goods were not re-exported from SEZ, Mundra. Therefore, the importer submitted a letter dated 01.03.2023 and requested to destruct the goods as kiwi fruits were found infected and the Fungus were grown on it. Further, the flesh of the fruits is very soft and extremely rotten. These goods have no any commercial value except disposed off.

**14.4.** Further, I have also gone through the letter F.No.APSEZ/76/Kiwi Destruction/2022-23 dated 24.03.2023 received from the Specified Officer, APSEZ, Mundra wherein it has been mentioned that the goods i.e. Kiwi imported by M/s. Student Alliance LLP is perishable in nature & imported in reefer container in the month of October-2022 and is still lying at SEZ premises. Due to unfavourable storage condition at SEZ unit had Plugged off the electric supply and on inspection of the cargo it is found in rotten condition and not fit for human consumption.

**14.5.** Before going into the main issue of confiscation and liability to penalties, I have to find out whether or not the goods, namely fresh kiwi fruits involved in the present case are prohibited goods. I find that as per letter No.18-23/2015-PP.II (e-16587) dated 07.12.2021, fresh kiwi fruits is restricted in nature. I now proceed to decide the issues of confiscation and penalties.

**14.6.** From the above mentioned investigation it is amply clear that Country of Origin of the subject consignments have been mis-declared by producing bogus/forged documents. The suspension of imports of Kiwi from Iran under the provisions of the Plant Quarantine (Regulation of Import into India) Order, 2003 amounts to prohibition in view of definition of "Prohibited Goods" provided in Section 2(33) of the Customs Act, 1962.

**14.7.** In view of above facts and evidences, I find that the subject consignment is originated in Iran and in order to circumvent the prohibition bogus documents were produced before Customs Authorities and the Country of Origin was mis-declared. This act has rendered the subject goods liable to confiscation under Section 111(d) of the Customs Act, 1962. Therefore, I hold that the subject goods are liable to confiscation under Section 111(d) of the Customs Act, 1962

**Further, I find that permission for re-export was granted by the Adjudicating Authority, however, importer failed to comply with the condition of provisional release. Therefore, the goods are required to dispose off as per Disposal Manual, 2019.**

**14.8.** I find that the applicable penalty is recoverable from the importer M/s. Student Alliance LLP and the said amount shall be adjusted & appropriated by enforcing the Bank Guarantee & Bond which are executed by them.

**14.9.** In this connection, I have gone through the provisions of Section 111(d) & 112(a) (i) of the Customs Act, 1962 which reads as under:-

***Section 111(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;***

***Section 112(a) (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.***

Therefore, I hold that the importer M/s. Student Alliance LLP is liable for penalty under Section 112(a) (i) of the Customs Act, 1962.

**14.10.** In view of the verification of Phytosanitary Certificates, I find that

these documents are evidently bogus. Hence, by intentionally making false and incorrect documents for attempting clearance of import consignments, the importer has also rendered them liable for penal action under Section 114AA abid. The relevant portion of 114AA is reproduced as under:-

114AA. Penalty for use of false and incorrect material:-

***If a person knowingly or intentionally makes, signs or uses , or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times the value of goods.***

Therefore, I hold that the importer M/s. Student Alliance LLP is liable for penalty under Section 114AA of the Customs Act, 1962.

**15.** In view of the aforesaid discussions and findings, I pass the following order:

**ORDER**

**15.1** I order to absolute confiscate the imported goods valued at Rs. **50,89,844/-** (Rupees Fifty Lakhs Eighty Nine Thousands Eight Hundred and Forty Four only) covered under Bills of Entry No.1013844 dated 05.10.2022 (DTA 2015349 dated 07.10.2022 under Section 111(d) & 111(m) of the Customs Act, 1962. I order to dispose the goods as per procedure prescribed in Disposal Manual, 2019. The Cost of disposal shall be borne by the importer.

**15.2.** I impose a penalty of Rs. **2,00,000/-** (Rupees Two Lacs Only) on the importer M/s Student Alliance LLP, under Section 112(a)(i) of the Customs Act, 1962.

**15.3** I also impose a penalty of **Rs. 4,00,000/-** (Rupees Four Lacs Only) on the importer M/s. Student Alliance LLP under Section 114AA of the Customs Act, 1962.

**15.4.** I order to appropriate the Bank Guarantee for recovery of penalty imposed at Sr. No.15.3 of above and also order for enforcing Bond executed by them.

**16.** This order is issued without prejudice to any other action which may be contemplated against the importer or any other person in terms of any provision of the Customs Act, 1962 and/or any other law for the time being in force.

**17.** The Investigation Report issued vide F.No.S/43-129/Student Alliance LLP/SIIB-CHM/22-23 dated 23.02.2023 by Deputy Commissioner, SIIB, CH Mundra is hereby disposed of.

**Signed by Mukesh Kumari**

**Date: 08-05-2023 20:04:06**

**MUKESH KUMARI**

**ADDITIONAL COMMISSIONER-I**

**Import Section, CH Mundra**

F.No. CUS/APR/BE/MISC/299/2022-Gr. I Date:08-05-2023

To,  
M/s Student Alliance LLP,  
Office No. 02, CTS No. 462,  
Building No. 3, S G Barve Marg,  
Kurla west, Mumbai,  
Maharashtra-400070

**Copy to:-**

1. The Deputy Commissioner of Customs (RRA/TRC), Custom House, Mundra.
2. The Deputy Commissioner of Customs (SIIB), Custom House, Mundra.
3. Guard File.