



कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
O/o The Principal Commissioner of Customs:
Custom House, Mundra Port, Kutch, Gujarat-
370421.
PHONE : 02838-271426/271163
E-mail id- exportasses-mundra@gov.in



A. File No.	:	GEN/SHED/OBJ/6 7/2024-Docks Examn-O/o Pr Commr-Cus-Mundra
B. Order-in-Original No.	:	MCH/ADC/MK/142/2024-25 dated 26.09.2024
C. Passed by	:	Mukesh Kumari, Additional Commissioner of Customs, Customs House, AP & SEZ. Mundra
D. Date of Order / Date of Issue	:	26.09.2024 / 01.10.2024
E. Show Cause Notice No. & Date	:	Exporter requested for waiver of SCN / PH
F. Noticee(s) / Party / Exporter	:	M/s Kyna Overseas Pvt. Ltd., Sarafa Line, Laxmibai Ward, Gondia, Maharashtra- 441614
G. DIN	:	20241071MO000000D8C5

5280

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), कांडला

7 वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड, अहमदाबाद 380 009”

“THE COMMISSIONER OF CUSTOMS (APPEALS), KANDLA

Having his office at 7th 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 झापन के साथ ऊँटी/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
 Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमा शुल्क अन्य के, अधिनियम शुल्क सीमा और 1982, अपील) नियम। चाहिए जाना किया पालन का मामलों सभी तहत के प्रावधानों सभी। While subMithing 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 जहाँ शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहाँ 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 FACTS OF THE CASE:

M/s Kyna Overseas Pvt. Ltd., Sarafa Line, Laxmibai Ward, Gondia, Maharashtra-441614, having IEC No. AAJCK7497B, has filed Shipping Bill No. 2745568 dated 27.07.2024 and Shipping Bill No. 2745572 dated 27.07.2024 through their CHA-M/s BN Thakker & Sons for export of goods declared as "Indian Basmati Rice" classified under CTH-10063020. The details of the Shipping Bills are as under:

Shipping Bill No.2745568 dated 27.07.2024	
Exporter Details	M/s Kyna Overseas Pvt. Ltd., Gondia (AAJCK7497B)
Consignee Details	To the Order of, Jebel Ali
Cargo Declared	INDIAN BASAMATI RICE
Invoice Details	KOPL-066/24-25 DATED 26.07.2024
Gross and Net Weight of Cargo	281000 KGS and 280000 KGS
No of Containers	02 [CRSU1487435 & BLJU2121680] all 20 Feet.
Test Memo Number & Date, generated for Test Purpose/ Sampling	222 dated 02.08.2024

Shipping Bill No. 2745572 Dated 27.07.2024	
Exporter Details	M/s Kyna Overseas Pvt. Ltd., Gondia

(AAJCK7497B)	
Consignee Details	To the Order of, Jebel Ali
Cargo Declared	INDIAN BASAMATI RICE
Invoice Details	KOPL-067/24-25 DATED 26.07.2024
Gross and Net Weight of Cargo	281000 KGS and 280000 KGS
No of Containers	02 [CAIU6497977 & BLJU2854809] all 20 Feet.
Test Memo Number & Date, generated for Test Purpose/ Sampling	221 dated 02.08.2024

2. The Dock Officer submitted that CHA, M/s BN Thakker and Sons has filed the above-mentioned two Shipping Bills No.2745572 & 2745568 both dated 27.07.2024 under Self-Sealing and the said export cargo were sought to be exported to UAE. The said Shipping Bills registered on 29.07.2024 at MICT/EXIM Export Cell and detected as Check-packets. The examinations of cargo covered under the above mentioned two Shipping Bills were conducted by the Superintendent (DE) and Preventive Officer (DE) as per examination instruction in presence of Customs Broker's Representative. During the physical examination, it was noticed that the goods were appeared as "White Rice" against the declared goods "Indian Basmati Rice". The length of the rice was also less than preferable length for "Basmati Rice", however, the exact classification couldn't be ascertained.

3. Thereafter, as per the instructions of Deputy Commissioner (Export), CH, Mundra, samples were drawn vide Test Memo No.221 and 222 both dated 02.08.2024 for Shipping Bill No. 2745572 and Shipping Bill No. 2745568 both dated 27.07.2024 respectively, at MICT CFS and were sent to CRCL, Kandla for testing.

4. The Test Reports dated 19.08.2024 and 23.08.2024 for above said 02 test memo numbers have been received in this office for the said samples, wherein the following observation have been made:

Shipping Bill No.2745568 dated 27.07.2024		
Test Memo No.	222 dated 02.08.2024	
Lab No.	4560-Expo/05.08.2024	
Report Date.	19.08.2024	
Test Report	Nature	The Sample as received is in the form of off white partially translucent rice grains of assorted sizes.
	Composition	Broken Grains (% by mass)=2.81 Damaged/Discol. Grains(% by mass)= Nil Chalky Grains (% by mass) = 0.3 Foreign Matter (% by mass) = Nil

	Weevilled Grains (% by mass) = Nil Average length (in mm) = 4.11 Average Width (in mm) = 1.86 Length/ Width Ratio = 2.22 Moisture Content (% by mass) = 9.31 Eq. Moisture Content (% by mass) = 29
Notes/Comments	Based on the physical appearance, forms and analytical findings, it is Non-Basmati (Non Parboiled) Rice

Shipping Bill No. 2745572 Dated 27.07.2024		
Test Memo No.	221 dated 02.08.2024	
Lab No.	4562-Expo/05.08.2024	
Report Date.	23.08.2024	
Test Report	<p>Nature</p> <p>The Sample as received is in the form of off white partially translucent rice grains of assorted sizes.</p> <p>Composition</p> <p>Broken Grains (% by mass)=3.19 Damaged/Discol. Grains(% by mass)= Nil Chalky Grains (% by mass) = 0.40 Foreign Matter (% by mass) = Nil Weevilled Grains (% by mass) = Nil Average length (in mm) = 4.24 Average Width (in mm) = 1.90 Length/ Width Ratio = 2.24 Moisture Content (% by mass) = 9.81</p>	
	Notes/Comments	Based on the physical appearance, forms and analytical findings, it is Parboiled Rice.

5. The following points were forwarded by the Dock Officer:

- (i) The cargo covered under Shipping Bill No.2745568 dated 27.07.2024 was declared as "Indian Basmati Rice", whereas test report dated 19.08.2024 described the nature of cargo as "Non-Basmati (Non-Parboiled) Rice".
- (ii) The cargo covered under Shipping Bill No.2745572 dated 27.07.2024 was declared as "Indian Basmati Rice", whereas Test Reports dated 23.08.2024 described the nature of cargo as "Parboiled Rice".
- (iii) Test Reports of both the cargo covered under said the

Shipping Bill No.2745572 and Shipping Bill No.2745568 both dated 27.07.2024 are not identical in nature, whereas during the physical examination of both the Cargo covered under said Shipping Bills conducted by the Docks Officer, it was found that cargo in both Shipping Bills was same.

(iv) From the above, it appears that there might be some error in Test Result of the sample of cargo covered under Shipping Bill No.2745572 dated 27.07.2024.

6. In view of the above, an email on dated 09.09.2024 was sent to CRCL Kandla for clarification, wherein requested that the cargo covered under **Shipping Bill No.2745568 dated 27.07.2024** was declared as "INDIAN BASMATI RICE", whereas test report No. 4560 dated 19.08.2024 described the nature of cargo as "**Non-Basmati (Non-Parboiled) Rice**" and the cargo covered under **Shipping Bill No.2745572 dated 27.07.2024** was declared as "INDIAN BASMATI RICE", whereas test report No.5562 dated 23.08.2024 described the nature of cargo as "**Parboiled Rice**" and requested to recheck above both test reports and clarify the same.

7. In response of this office email, an email dated 10.09.2024 received from CRCL Kandla wherein it is informed that "both samples are in order, it is self-explanatory and it is differed from the declared description as mentioned in the test memo and the same has to be verified at your end."

8. The exporter vide letter dated 11.09.2024 in respect of Shipping Bill No.2745568 dated 27.07.2024 submitted that due to a human error by the labour at the factory, wrong cargo was stuffed in the container instead of the intended cargo. It is a mistake nonetheless and we apologize for it and request you to please consider it as a first-time mistake as we have been a Bonafide exporter since a long time. **We hereby waive our right to a show cause notice and personal hearing and request you to be considerate and release our cargo after considering low fine penalty.**

9. The exporter vide letter dated 11.09.2024 in respect of Shipping Bill No.2745572 dated 27.07.2024 due to a human error by the labour at the factory, wrong cargo was stuffed in the container instead of the Intended cargo. We have received the report as parboiled rice for the mentioned shipping bill, however this cargo is the same that was in our shipping bill number 2745568 dated:- 27/07/24 which was classified as Non-Basmati/ Non Parboiled rice. This cargo is identical to the cargo in that shipping bill as it was procured from the same supplier. We request you to consider both cargos as per the report generated for shipping bill number:-2745568 dated:-27/07/24 and proceed further. It is a mistake nonetheless and we apologize for it and request you to please consider it as a first-time mistake as we have been a Bonafide exporter since a long time. **We hereby waive our right to a personal hearing and**

request you to be considerate and release our cargo after considering low fine penalty.

10. In view of above, goods under Shipping Bill No.2745568 dated 27.07.2024 and Shipping Bill No.2745572 dated 27.07.2024 are required to be considered as "Non-Basmati Rice" which is classifiable under CTH-10063090 which is prohibited for exporter.

11. The Exporter has classified the covered under Shipping Bill No.2745568 dated 27.07.2024 and Shipping Bill No.2745572 dated 27.07.2024 goods as "Basmati Rice" classified under CTH-10063020 but pursuant to the outcome of the Test Result, the consignment of the exported goods is found to be "Non-Basmati Non-Parboiled Rice i.e. Other Rice: Rice other than Parboiled Rice and Basmati Rice".

12. As per Customs Tariff Act, 1975, CTH-10063090 covers Other Rice i.e. Rice other than, Parboiled and Basmati Rice. The relevant portion of the Customs Tariff is re-produced as under:

1006	RICE
1006 10	-Rice in the husk (paddy or rough):
1006 10 10	---Of seed quality kg.
1006 10 90	---Other kg.
1006 20 00	-Husked (brown) rice kg.
1006 30	-Semi-milled or wholly-milled rice, whether or not polished or glazed :
1006 30 10	---Rice, parboiled kg.
1006 30 20	---Basmati rice kg.
1006 30 90	---Other kg.
1006 40 00	-Broken rice kg.

13. In view of above, as per above Customs Tariff, Rice other than *Semi-milled or wholly milled Parboiled Rice and Basmati Rice* is classifiable under CTH-10063090 and therefore the same is required to be classified under CTH-10063090.

14. As per Notification No.20/2023 dated 20.07.2023 export of "Non-basmati white rice (*Semi-milled or wholly milled rice, whether or not polished or glazed: Other*)" is prohibited from 20.07.2023 onwards which is re-produced as under:

Notification No. 20/2023 DGFT | Dated: 20th July, 2023

Subject: - Amendment in Export Policy of Non-basmati rice under HS Code 1006 30 90.

S.O. 3249(E). The Central Government, in exercise of powers conferred by Section 3 read with section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as

amended, read with Para 1.02 and 2.01 of the Foreign Trade Policy, 2023, hereby amends the Export Policy of Non-basmati rice against ITC (HS) code 1006 30 90 of Chapter 10 of Schedule 2 of the ITC (HS) Export Policy, as under:

ITC HS Codes	Description	Export Policy	Revised Export Policy
1006 30 90	Non-basmati white rice (Semi-milled or wholly milled rice, whether or not polished or glazed: Other)	Free	Prohibited

2. The Notification will come into immediate effect. The provisions as under Para 1.05 of the Foreign Trade Policy, 2023 regarding transitional arrangement shall not be applicable under this Notification for export of Non-basmati rice. Consignments of Non-basmati rice will be allowed to be exported under following conditions:

- i. where loading of Non-basmati rice on the ship has commenced before this Notification;
- ii. where the shipping bill is filed and vessels have already berthed or arrived and anchored in Indian ports and their rotation number has been allocated before this Notification; The approval of loading in such vessels will be issued only after confirmation by the concerned Port Authorities regarding anchoring/berthing of the ship for loading of Non-basmati rice prior to the Notification;
- iii. where Non-basmati rice consignment has been handed over to the Customs before this Notification and is registered in their system / where Non-basmati rice consignment has entered the Customs Station for exportation before this Notification and is registered in the electronic systems of the concerned Custodian of the Customs Station with verifiable evidence of date and time stamping of these commodities having entered the Customs Station prior to 20.07.2023. The period of export shall be upto 31.08.2023.
- iv. Export will be allowed on the basis of permission granted by the Government of India to other countries to meet their food security needs and based on the request of their Government.

3. Export of Organic Non-basmati rice will be governed in accordance with Notification 03/2015-2020 dated 19th April, 2017 read with Notification No.45/2015-2020 dated 29th November, 2022.

4. Effect of this Notification:

Export Policy of Non-basmati white rice (Semi-milled or wholly milled rice, whether or not polished or glazed: Other) under HS code 1006 30 90 is amended from 'Free' to 'Prohibited'.

15. In view of above, the exporter has mis-classified the goods under CTH-10063020 instead of 10063090 which make the goods liable for confiscation under Section 113(i) and 113(d) of Customs Act, 1962. The acts of omission and commission made by the Exporter rendered the export cargo liable for confiscation under Section 113(i) and 113(d) of the Customs Act, 1962 and the same is reproduced here-in-below :

SECTION 113. Confiscation of goods attempted to be improperly exported, etc. -

The following export goods shall be liable to confiscation as per:

(d) any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

....
(i) any goods entered for exportation which do not correspond in respect of value or any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77.

16. Whereas, on account of export goods liable for confiscation which are **Prohibited**, the Exporter has made themselves liable for penal action under Section 114 (i) of the Customs Act, 1962 and the same is reproduced here-in-below:

SECTION 114 : Penalties for attempt to export goods improperly, etc. - 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 113, or abets the doing or omission of such an act, shall be liable, -

(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 three times the value of the goods as declared by the exporter or the value as determined under this Act, whichever is the greater;

17. Whereas, the Exporter appears to have failed to declare the correct classification of the export cargo in the Shipping Bill. It appears that the Exporter has resorted to mis-classification and mis-declaration of the export cargo in order to evade payment of export duty/cess leviable

on the export cargo. Thus, the Exporter has contravened the provisions of the Section 50 of the Customs Act, 1962, which is re-produced here-in-below :

SECTION 50 : Entry of goods for exportation -

- (1).....
- (2) *The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.*
- (3) *The exporter who presents a shipping bill or bill of export under this section, shall ensure the following, namely :-*
 - (a) *the accuracy and completeness of the information given therein ;*
 - (b) *the authenticity and validity of any document supporting it ; and*
 - (c) *compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

18. In view of above, the following have been proposed:

- (i) The classification of the goods declared in Shipping Bill No.2745568 dated 27.07.2024 and Shipping Bill No.2745572 dated 27.07.2024 by the Exporter as "Basmati Rice" under CTH-10063020 should not be rejected and to be re-classified as "Other Rice: Rice other than Parboiled Rice and Basmati Rice" under CTH-10063090;
- (ii) The goods covered under Shipping Bill No.2745568 dated 27.07.2024 and Shipping Bill No.2745572 dated 27.07.2024 having FOB value of Rs.82,49,530/- (Rs.41,24,765/- + Rs.41,24,765/-) should not be confiscated under Section 113(d) and (i) of the Customs Act, 1962;
- (iii) Penalty under Section 114(i) of the Customs Act, 1962 should not be imposed upon the Exporter;

RECORDS OF PERSONAL HEARING:

19. The Exporter has requested for waiver of Show Cause Notice and Personal Hearing by the adjudicating authority.

DISCUSSION AND FINDINGS:

20. I have carefully gone through the records of the case. The exporter requested for waiver of Show Cause Notice and personal hearing and requested to decide the matter on merit. Thus, I find that

the principles of natural justice as provided in Section 122A of the Customs Act 1962 has been complied with and therefore, I proceed to decide the case on the basis of the documentary evidence available on records.

20.1 The issues to be decided by me are:

- (i) The classification of the goods declared in Shipping Bill No.2745568 dated 27.07.2024 and Shipping Bill No.2745572 dated 27.07.2024 by the Exporter as "Basmati Rice" under CTH-10063020 should not be rejected and to be re-classified as "*Other Rice: Rice other than Parboiled Rice and Basmati Rice*" under CTH-10063090;
- (ii) The goods covered under Shipping Bill No.2745568 dated 27.07.2024 and Shipping Bill No.2745572 dated 27.07.2024 having FOB value of Rs.82,49,530/- (Rs.41,24,765/- + Rs.41,24,765/-) should not be confiscated under Section 113(d) and (i) of the Customs Act, 1962;
- (iii) Penalty under Section 114(i) of the Customs Act, 1962 should not be imposed upon the Exporter;

Now, I proceed to decide the case issue-wise.

20.2 I find that the exporter declared the impugned rice exported under Shipping Bill No. 2745568 dated 27.07.2024 and Shipping Bill No. 2745572 dated 27.07.2024 as "Indian Basmati Rice" classified under CTH-10063020 but pursuant to the outcome of the Test Result and physical examination, the consignment of the goods attempted to export is found to be "*Other Rice: Rice other than Parboiled Rice and Basmati Rice*".

20.3 As per Customs Tariff Act, 1975, CTH-10063090 covers Other Rice i.e. Rice other than, Parboiled and Basmati Rice. The relevant portion of the Customs Tariff is re-produced as under:

1006	RICE
1006 10	-Rice in the husk (paddy or rough):
1006 10 10	---Of seed quality kg.
1006 10 90	---Other kg.
1006 20 00	-Husked (brown) rice kg.
1006 30	-Semi-milled or wholly-milled rice, whether or not polished or glazed :
1006 30 10	---Rice, parboiled kg.
1006 30 20	---Basmati rice kg.
1006 30 90	---Other kg.
1006 40 00	-Broken rice kg.

20.4. In view of above, I find that as per above Customs Tariff, *Rice other than Semi-milled or wholly milled Parboiled Rice and Basmati Rice* is classifiable under CTH-10063090 and therefore the same is required to be classified under CTH-10063090.

20.5 In find that as per Notification No.20/2023 dated 20.07.2023 export of "Non-basmati white rice (Semi-milled or wholly milled rice, whether or not polished or glazed: Other)" is prohibited from 20.07.2023 onwards. Therefore, I am of the view that the exporter has mis-classified the goods under CTH-10063020 instead of 10063090 which make the goods liable for confiscation under Section 113(d) and 113(i) of Customs Act, 1962.

20.6 I find that the Exporter under the Customs Bond has bind themselves to the effect that in the event of failure of cargo in the Test Report, the Exporter will pay the duty alongwith interest, fine and/or penalty, if any, imposed for contravention of the Customs Act, 1962 and other allied Acts. On the basis of Customs Bond submitted by the Exporter, the goods have been allowed for ultimate export provisionally.

20.7 I find that Section 114 of the Customs Act, 1962 stipulates that:

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 113, or abets the doing or omission of such an act, shall be liable, -

(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 ¹[²not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act, 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:

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the penalty so determined;

(iii) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.

20.8 I find that the impugned rice exported under Shipping Bill No.2745568 dated 27.07.2024 and Shipping Bill No.2745572 dated 27.07.2024, found to be "Other Rice: Rice other than Parboiled Rice and Basmati Rice" are prohibited goods, therefore, the penalty in this case is imposable under Section 114(i) of the Customs Act, 1962.

21. In view of the forgoing discussions and findings, I pass the following order:

ORDER

- (i) I order to reject the classification of the goods declared in Shipping Bill No.2745568 dated 27.07.2024 and Shipping Bill No.2745572 dated 27.07.2024 by the Exporter as "Basmati Rice" under CTH-10063020 and order to re-classify as "Other Rice: Rice other than Parboiled Rice and Basmati Rice" under CTH-10063090;
- (ii) I order to confiscate the impugned goods covered under Shipping Bill No.2745568 dated 27.07.2024 and Shipping Bill No.2745572 dated 27.07.2024 having FOB value of Rs.82,49,530/- (Rs.41,24,765/- + Rs.41,24,765/-) under Section 113(d) and 113(i) of the Customs Act, 1962; However, I give the option to the exporter to redeem the same against payment of a Redemption Fine of Rs. 14,00,000/- (Rupees Fourteen Lakhs only) under Section 125 of the Customs Act, 1962 only for the purpose of Back to Town;
- (iii) I order to impose and recover Penalty of Rs. 7,00,000/- (Rupees Seven Lakhs Only) from the exporter under Sections 114(i) of the Customs Act, 1962.

22. This order is issued without prejudice to any other action that may be contemplated against the exporter or any other person(s) under the 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.

o/c

Signed by
Mukesh Kumar
Date: 01/10/2024 10:57:45
Additional Commissioner (Export),
Customs House, Mundra

F.No.CUS/ASS/MISC/372/2023-EA

5280

Dated:-

26.09.2024

BY SPEED POST

To,
M/s Kyna Overseas Pvt. Ltd.,
Sarafa Line, Laxmibai Ward, Gondia,
Maharashtra-441614

Copy to:- (1) The Deputy Commissioner(TRC)/RRA /Review
Section/EDI/Guard File.

Received on behalf of CB M/s BN Thakkar & Sons

Pradeep CB.N.T
CHAI/20235/34

03/10/2024

