

| | | |
|---|--|---|
|  | | कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. |
| A | FILE NO. फाइल संख्या | CUS/APR/ASS/2463/2025-Gr. 4-O/o Pr Commr-Cus-Mundra |
| B | OIO NO. आदेश संख्या | MCH/ADC/ZDC/ 432 /2025-26 |
| C | PASSED BY जारीकर्ता | Dipak Zala Additional Commissioner of Customs Custom House, Mundra |
| D | DATE OF ORDER आदेश की तारीख | 10-12-2025 |
| E | DATE OF ISSUE जारी करने की तिथि | 10-12-2025 |
| F | SCN No. & Date कारण बता ओ नोटिस क्रमांक | 96(L)/2025-26/ADC/ZDC/Gr. 4/MCH dated 15.10.2025 |
| G | NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक | M/s Vedanta Limited (IEC- 1788000234) RJ-ON-90-1, JV, 39, Sardar Club Scheme Opp. Chammi Polo Ground, Jodhpur, Rajasthan-344001 |
| H | DIN/दस्तावेज पहचान संख्या | 20251271MO000000C472 |

1. यहआदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

1. यदि कोई व्यक्ति इस 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 128A of Customs Act, 1962 read with Rule 3 of the

Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमाशुल्कआयुक्त) अपील(,

चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,

नवरंगपुरा, अहमदाबाद 380 009”

“**THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA**
HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR
BHUVAN ROAD,
NAVRANGPURA, AHMEDABAD-380 009.”

2. उक्तअपील यहआदेश भेजने की दिनांक से 60दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days from the date of communication of this order.

3. 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 be 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 जापनके साथ इयूटि /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, सीमाशुल्क) अपील (नियम, 1982और सीमाशुल्क अधिनियम, 1962के 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 FACTS OF THE CASE

M/s Vedanta Limited (IEC- 1788000234) (hereinafter referred to as the 'Importer'), having their office at RJ-ON-90-1, JV, 39, Sardar Club Scheme Opp. Chammi Polo Ground, Jodhpur, Rajasthan-344001 has filed a Bill of Entry No. 4233347 dated 01.09.2025, (hereinafter referred to as the 'said Bill of Entry') through their Customs Broker M/s. Freight Field Madras Pvt. Ltd. Details of declared Assessable Value and Duty are as below-

Table-A

| Sl. No. | Bill of Entry No. | Description of Goods | Assessable Value | Duty |
|---------|--------------------------|------------------------------|----------------------|-------------|
| 1 | 4233347 dated 01.09.2025 | Oil Well Spares CTH-73042990 | Rs. 2,48,34,140.05/- | 93,05,352/- |

2. The aforesaid Bill of Entry has been pushed back from the Docks Section, Customs House, Mundra to Import Assessment Group 4 as it was found to be non-compliant of SIMS registration timeline. Details of particulars are as under:

Table-B

| Sl. No. | Bill of Entry No. & date | IGM Inward date | B/L date | SIMS Registration Date |
|---------|--------------------------|-----------------|------------|--|
| 1 | 4233347 dated 01.09.2025 | 08.03.2025 | 15.02.2025 | MOSSIMS260825228885 dt. 26.08.2025 (for 178.23 MT), MOSSIMS280825231981 dt. 26.08.2025 (for 14.042MT) and MOSSIMS280826232019 dt. 28.08.2025 (for 0.38 MT) |

SIMS Compliance

3. As per the notice dt. 13.06.2025 issued vide F. No.: S-21022/9/2025- TRADE-TAX, TRADE & TAXATION division, Ministry of Steel, Govt. of India by the undersecretary. Effective from 20.06.2025

The sims shall require importers to apply for registration not earlier than 60th

day and not later than 7th day before the expected date of arrival of import of import consignment. The automatic Registration Number thus generated shall remain valid for a period of 75 days.

4. However, in the instant case, it appears that the importer has not followed the timelines/guidelines of DGFT Notification No. 19/2015-20 dated 07.07.2022 as the IGM inward date is 08.03.2025 whereas SIMS registration date is 26/28.08.2025. Therefore, it is evident that SIMS registration has been made after the arrival of the goods.
5. Since, goods were imported into India without the requisite SIMS certificate, the impugned goods have been imported without authorization and 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.

6. 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 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 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.*
- d. *Section 124 of the Customs Acts 1962: Issue of show cause notice before confiscation of goods, etc. – No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person – (a) is given a notice in 1 [writing with the prior approval of the officer of Customs not below the rank of 2 [an Assistant Commissioner of Customs], informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty; (b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and (c) is given a reasonable opportunity of being heard in the matter: Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral. 3 [Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.]*
7. In view of above, it appears that impugned goods are imported without requisite SIMS registration. 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.
8. Accordingly, a Show Cause Notice Vide F. No. CUS/RMSF/MISC/244/2025-Docks Examn-O/o Pr Commr-Cus-Mundra dated 15.10.2025 was issued to the importer, calling upon them to show cause as to why:-
 - i. The goods imported vide subject Bill of entry no. 4233347 dt. 01.09.2025 having

assessable value of Rs. 2,48,34,140.05/-, should not be confiscated under Section 111 (d) of the Customs Act, 1962.

- ii. Penalty under Section 112 (a) (i) of the Customs Act, 1962 should not be imposed upon them for the reasons discussed in para supra.

RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

9. The Importer vide their letter dated 07.11.2025 has made following submission:
 - a. Importer has applied for the NOC well in advance on 18.02.2025, prior to the shipment's arrival in India on 08.03.2025, through SIMS portal.
 - b. After multiple follow ups with Ministry of Steel/DPIIT, NOC was issued on 14.07.2025.
 - c. Despite receiving NOC, sims registration was not completed due to technical issues. Finally the revised NOC applications were approved on 26.08.2025 and SIMS registration was successfully done on 26.08.2025 and 28.08.2025.
 - d. Importer requested for not confiscating the goods and not imposing the penalty.

Further, Personal Hearing was granted on 20.11.2025. Ms. Khushboo Kothari, Deputy Head/Taxation and Shri Anand Harod, Sr. Manager/Logistics of M/s Vedanta Limited attended the Virtual PH and re-iterated the points already submitted by them.

DISCUSSION AND FINDINGS

10. I have carefully gone through the records of the case and the submissions made by the noticee through their written submissions dated 07.11.2025. 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. The issues to be decided by me are whether:-

- i. the imported goods vide Bill of Entry no. 4233347 dt. 01.09.2025 having assessable value of Rs. 2,48,34,140.05/-, are liable for confiscated under Section 111 (d) of the Customs Act, 1962.
- ii. Penalty under Section 112 (a) (i) of the Customs Act, 1962 should be imposed upon them

11. 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 guidelines of the notice dt. 13.06.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the Under Secretary. The importer can apply for said registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import of import consignment. However, in the instant case, the importer has not followed the timelines/guidelines of said Notification and registration was not completed within the stipulated time prescribed by the Notice dt. 13.06.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the Under Secretary.

12. In the instant case, IGM inward date of Bill of Entry No. 4233347 dated 01.09.2025 is 08.03.2025 whereas SIMS registration date is 26.08.2025 and 28.08.2025 which is 5 months and 23 days and 25 days respectively after the arrival of import consignment.

However, as per the notice dated 13.08.2025 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary, the SIMS shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment w.e.f. 20.06.2025. Therefore, it is evident that SIMS registration has not been made within the stipulated time prescribed by the Notice dt. 13.06.2025 issued vide F.No.: S - 21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the Under Secretary. 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 the notice dt. 13.06.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the undersecretary.

13. Since goods were imported into India without a valid 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 16.09.2025, therefore, the goods can be cleared for home consumption under the provision of Section 125 (1) of the Customs Act, 1962.

14. Accordingly, I pass the following order:

ORDER

- i. I order for confiscation of the impugned goods imported vide Bill of Entry No. **4233347 dated 01.09.2025** having assessable value of **Rs. 2,48,34,140.05/-** 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.50,000 /- (Rupees Fifty Thousand only)**.
- ii. I impose a penalty of **Rs.25,000 /-(Rupees Twenty Five Thousand only)** on M/s Vedanta Limited (IEC- 1788000234) under Section 112(a)(i) of the Customs Act, 1962, for their act of omission and commission.

15. 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.

Additional Commissioner of Customs,
Import Assessment,
Customs House, Mundra.

To,

M/s Vedanta Limited (IEC- 1788000234)

RJ-ON-90-1, JV, 39, Sardar Club Scheme Opp. Chammi Polo Ground,
Jodhpur, Rajasthan-344001

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cell), CH, Mundra.
2. The Asst./Dy. Commissioner of Customs (EDI), CH, Mundra.
3. The Asst./Dy. Commissioner of Customs (TRC), CH, Mundra.
4. Office Copy.