
	<p style="text-align: center;">प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा OFFICE OF THE PRINCIPAL COMMISSIONER, CUSTOM HOUSE, MUNDRA Port User Building (PUB), Mundra (Gujarat - 370421) ई-मेल/ E-Mail: group5-mundra@gov.in</p>	 सत्यमेव जयते
A	फा. सं./ FILE NO.	CUS/APR/BE/MISC/1607/2023-Gr 5-6-O/o Pr Commr-Cus-Mundra-Part(1)
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/30/2026-27
C	द्वारा पारित किया गया PASSED BY	Dipak Zala Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	13-04-2026
E	जारी करने की तिथि DATE OF ISSUE	13-04-2026
F	कारण बताओ नोटिस सं. एवं तिथि SCN NUMBER & DATE	SCN No. 19/2025-26/DC/ARK/Gr-5/MCH dated 17.04.2025 and Corrigendum dated 10.03.2026
G	नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER	M/s. Patidar Green World, Shop No. F- 72, Damodar Complex, Javanpura, Idar, Sabar Kantha, Gujarat-383430
H	डिन/ DIN	20260471MO0000515565

यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

1.

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 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-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(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”

“The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within three months 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 -
5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।
The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paise only) as prescribed under Schedule-I, Item 6

of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

8. 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 (Appeals) 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. Patidar Green World (IEC: 0814024076), located at Shop No. F- 72, Damodar Complex, Javanpura, Idar, Sabar Kantha, Gujarat-383430 (hereinafter also referred to as “the Importer/the Noticee” for the sake of brevity”) had filed the Bill of Entry No. 8270603 dated 24.07.2020 through their CB M/s. Saanch Logistics for importation of the item i.e. “AGRICULTURAL MECHANICAL SPRAYER 16L” by paying the IGST 12% (Schedule-II Sr. No.195B). The details of said goods are as under:

Table-A

BE No. & Date	Item No.	Description of goods	Classification	Assessable value (in Rs.)	IGST Sr. No. (@12%)
8270603 dated 24.07.2020	1	AGRICULTURAL MECHANICAL SPRAYER 16L	84248200	14,46,564	II195B

2. An analysis of data (ANALYTICS REPORT – 25/2022-23) in respect of Import of goods classified under the heading 8424 with regard to wrong claim of IGST rate @ 12% (Schedule-II, 195B) instead of IGST rate @ 18% applicable for such goods under Schedule-III, Sr. No. 325 of Notification No.01/2017- Integrated Tax (Rate) dated 28.06.2017, resulting in short levy of IGST, was carried out by the NCTC, Mumbai.

3. The said Importer had filed the Bill of Entry No. 8270603 dated 24.07.2020 for home clearance of the goods (as mentioned in Table-A) under Heading 8424 of the first schedule of the Customs Tariff Act, 1975. The Importer discharged the tax of IGST @ 12% in terms of Serial No. 195B of Schedule-II of IGST Notification 01/2017-IGST(Rate).

4. The relevant entries of the rate of IGST under Schedule-II and Schedule-III of IGST Notification 01/2017-IGST(Rate) dated 28.06.2017 for Sub-heading 84 are reproduced here under:

Table-B

Sr. No. of Schedule of	IGST Rate	Chapter/Tariff item as per	Description of goods
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IGST Notification 01/2017		Schedule-I	
II-195B	II (12%)	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers
III-325	III(18%)	8424	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines (other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers)

5. From the above tables, it is amply clear that Sr. No. 325 of Schedule-III (III-325) levying IGST rate of 18%, excludes the description of goods “other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers”. The said goods are covered under Schedule-II, 195B of Notification No.01/2017- Integrated Tax (Rate) dated 28.06.2017 (as amended).

6. Accordingly, it is noted that goods covered under Schedule-II, 195B of Notification No.01/2017- Integrated Tax (Rate) dated 28.06.2017 (as amended), specifically meant for “Sprinklers; drip irrigation system including laterals; mechanical sprayers” could be potentially risky. The importer has wrongly claimed a lower IGST rate @ 12% for goods other than mentioned under Schedule-II, Sr. No. 195B, instead of paying a higher IGST rate @ 18% applicable for such goods under Schedule-III, Sr. No. 325 of Notification No.01/2017-Integrated Tax (Rate) dated 28.06.2017.

7. The description of said item of Bill of Entry No. 8270603 dated 24.07.2020 claiming the benefit of IGST rate @ 12% under Sr.No.195AA & 195B of Schedule II of Notification No.01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended) have been further examined. This analysis revealed that none of the goods are Sprinklers; drip irrigation system including laterals; mechanical sprayers, as per the description mentioned in the said Bill of Entry, though they have been cleared at a lower IGST @ 12% under the aforementioned serial numbers of Schedule II, instead of paying a higher IGST rate @ 18% applicable for such goods under Schedule-III, Sr. No. 325 of Notification No.01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended).

8. In context of above provisions, item of Bill of Entry mentioned in Table-A that were cleared at @12% IGST rate against Sr. No. 195B of Schedule-II, instead of the applicable IGST rate 18% of Sr. No. 325 of Schedule- III, and short-levy of IGST @ 6% (i.e. 18% minus 12%), are calculated as below.

Table-C

Bill of Entry No.	BOE date	Item No.	DECLARED CTH	ASSESSABLE VALUE	Short levy of IGST Amount @6%
8270603	24.07.2020	1	84248200	14,46,564	86,794

Total	14,46,564/-	86,794/-
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The total amount of short paid IGST is Rs. 86,794/-.

9. In view of the above, it appears that the subject goods have claimed wrong IGST @ 12% rate under Sr. No. 195B of Schedule-II of IGST levy Notification No.01/2017-Integrated Tax (Rate) dated 28.06.2017 instead of right IGST rate @18% under S.No.325 of Schedule-III.

10. Relevant Legal provisions, in so far as they relate to the facts of the case:-

A. **Section 46 of the Customs Act, 1962** provides for filing of Bill of Entry upon importation of goods, which casts a responsibility on the importer to declare truthfully, all contents in the Bill of Entry. Relevant portion of Section 46 (4) is reproduced below:-

“(i) 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”.

B. **Section 28 (4) of the Customs Act, 1962** provides that *“Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of-*

- (a) *collusion; or*
- (b) *any willful mis-statement; or*
- (c) *suppression of facts,*

by the importer or the exporter or the agent or employee of the importer or exporter; the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice”.

C . **Section 28 (AA) of Customs Act, 1962** provides interest on delayed payment of duty-

(1) Where any duty has not been levied or paid or has been short- levied or short-paid or erroneously refunded, the person who is liable to pay the duty as determined under sub-Section (2), or has paid the duty under sub-Section (2B), of Section 28, shall, in addition to the duty, be liable to pay interest at such rate not below ten percent and not exceeding thirty-six per cent per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, from the first day of the month succeeding the month in which the duty ought to have been paid under this Act, or from the date of such erroneous refund, as the case may be, but for the provisions contained in sub-Section (2), or sub-Section (2B), of Section 28, till the date of payment of such duty:

D. Section 114A of the Customs Act, 1962 deals with the penalty by reason of collusion or any willful mis-statement or suppression of facts. The relevant provision is reproduced below:-

114A - Penalty for short-levy or non-levy of duty in certain cases - Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any willful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-Section (8) of Section 28 shall also be liable to pay a penalty equal to the duty or interest so determined: Provided that where such duty or interest, as the case may be, 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 the 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

11. It appears that the importer has willfully mis-stated the facts & wrongly paid IGST on lower side by categorizing its goods under Serial No. 195B of Schedule-II of IGST Notification 01/2017-IGST(Rate) which prescribes IGST duty @ 12% whereas the goods attracts IGST @ 18% under Serial No. 325 of Schedule-III of Notification No. 01/2017 – Integrated Tax (Rate).

12. In the light of the documentary evidences, as brought out above and the legal position, it appears that a well thought out conspiracy was hatched by the importer to defraud the exchequer by adopting the modus operandi of mis-declaring the IGST Serial No. 195B of Schedule-II of IGST Notification 01/2017-IGST(Rate) of the goods imported.

13. Whereas, it is apparent that the importer/noticee was in complete knowledge of the correct nature of the goods nevertheless, the importer claimed undue notification benefit for the said goods in order to clear the goods by wrongly availed Customs duty i.e. IGST on a lower side under Serial No. 195B of Schedule-II of IGST Notification 01/2017-IGST(Rate) which prescribes IGST @ 12%. With the introduction of self-assessment under Section 17, more faith is bestowed on the importer, as the practices of routine assessment, concurrent audit etc. have been dispensed with. As a part of self-assessment, the importer has been entrusted with the responsibility to correctly self-assess the duty. Therefore, it appears that the importer has wilfully violated the provisions of Section 17(1) of the Act in as much as importer has failed to correctly self-assessed the impugned goods and has also wilfully violated the provisions of Sub-section (4) and (4A) of Section 46 of the Act. Therefore, the goods having assessable value of Rs. 14,46,564/- as detailed in above table, appears to be liable for confiscation under Section 111(m) of the Customs Act, 1962.

14. It appears that the importer wilfully claimed undue notifications benefit for the impugned goods resulting into short levy of duty. Further, it appears that in respect of the Bill of Entry as detailed in above Table-A, such wrong claim of notifications benefit on the part of the importer has resulted into short levy of duty i.e. IGST of Rs. 86,794/- (Rupees Eighty Six Thousand Seven Hundred Ninety Four Only) which is recoverable from the importer under the provisions of Section 28(4) of the Customs Act, 1962 along with interest as applicable under Section 28AA of the Act. For such act of omission and commission, the importer also appears to have rendered themselves liable to penalty under Section 114A of

the Customs Act, 1962.

15. Accordingly, M/s. Patidar Green World (IEC: 0814024076), located at Shop No. F-72, Damodar Complex, Javanpura, Idar, Sabar Kantha, Gujarat-383430 was called upon to show cause to the Additional Commissioner of Customs, Custom House, Mundra having office at PUB, Building, Mundra (Kutch), Gujarat- 370421 as to why:-

- i. The goods having assessable value of Rs. 14,46,564/-covered under Bill of Entry as detailed in above Table-A, should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962;
- ii. the Serial No. 195B of Schedule-II of IGST Notification 01/2017- IGST(Rate) on the goods should not be denied and the same should not be re-assessed at correct rate of IGST @18% under Sr. No. 325 of Schedule III of IGST Notification No. 01/2017;
- iii. The differential duty i.e. IGST worked out to Rs. 86,794/- (Rupees Eighty Six Thousand Seven Hundred Ninety Four Only) in respect of Bill of Entry as detailed in above table, should not be recovered under Section 28 (4) of the Customs Act, 1962 along with applicable interest thereon as per Section 28AA of the Customs Act, 1962, as applicable.
- iv. Penalty should not be imposed upon them under Section 114A of the Customs Act, 1962.

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PERSONAL HEARING AND WRITTEN SUBMISSIONS:

16.1 A personal hearing was scheduled on 20.03.2026 by the Additional Commissioner of Customs. The importer submitted, vide email dated 27.03.2026, that they had already filed a detailed written reply to Show Cause Notice No. 19/2025-26/DC/ARK/Gr-5/MCH dated 17.04.2025 and conveyed that they do not wish to pursue the matter further. Accordingly, they requested that no further personal hearing be granted in the matter.

16.2 The importer filed their earlier reply vide letter dated 20.05.2025, wherein they stated that:-

“With reference to your letter dated 17.04.2025 regarding personal hearing against subject mentioned SCN. we analysis that our bill of entry filed with correct IGST, Below justification as per our knowledge.

Request you please kindly refer circular No.113/32/2019-GST F.No.354/131/2019-TRU from ministry of finance clearly states applicable GST rate on mechanical sprayer Representation have received seeking clarification on the scope and applicable GST rate on Mechanical Sprayer of GST notification Sr. No. 195B of the schedule II to Notification No.1/2017 -Central Tax (Rate) date 28.06.2017. The Sr No. 195B inserted vide notification no. 6/2018-Central Tax (Rate) Date 25th January 2018.

All goods falling under 8424 i.e.(Mechanical appliances (whether or not hand-operated) for projection dispersing or spraying liquids or powder; spray guns and similar appliances steam of sand blasting machines and similar jet projection machines (other than fire extinguishers, whether or not charged) attract GST @18% (S.No. 325 of Schedule III) till 25th January 2018. Subsequently keeping in view various request/representations, the GST council in its 25th Meeting recommended 12% GST on mechanical sprayers.

According, vide amending notification no. 06/2018 -Central Tax (Rate) dated 25th January 2018, GST at the rate 12% was prescribed (entry no. 195B schedule II of notification no.1/2017-Central Tax (Rate) dated 28.06.2017) simultaneously, mechanical sprayers were excluded from ambit the said S.No. 325 of schedule III.

Accordingly, it is clarified that S.No. 195B of the schedule II to notification No.1/2017-Central Tax (Rate) date 28.06.2017 covers "Mechanical Sprayer" of all types whether or not hand operated (like hand operated sprayer, power operated sprayers, battery operated sprayers, foot sprayers, rocker ETC)

In view of the above details discussion, it is clear that we, the Importer, have not violated and any of provision of the customs Act,1962 and acted as per bond file belief and filed bill of entries, thus, the demand of interest (under section 28AA) and imposition of penalties (Under section 122(a), 114A & 114AA) proposed vide impugned SCN are not attracted in this case. Since we acted on bona fide belief and furnished the correct particular in the bill of entry as per documents received from our overseas supplier and therefore we request you honour to drop the same since we have correctly classified our products during importation & filled proper bill of entry of which assessment have been accepted by the proper officer without raising any query the material time.

The goods rightfully fall under HS Code 8424 82 00 and qualify for concessional IGST @12% (6% CGST + 6% IGST) under Sl. No. 195B of Schedule-II.

We further request that please look into the matter and close this SCN as per above facts."

DISCUSSIONS AND FINDINGS:

17. I have carefully gone through the facts of the case, the Show Cause Notice dated 17.04.2025, and the importer's submission dated 27.03.2026 and 20.05.2025. I find that the principles of natural justice as envisaged under Section 122A of the Customs Act, 1962, which provides for granting an opportunity of personal hearing before passing any adjudication order, have been duly complied with in the present case. After considering the records of the case and the submissions made by the importer, I find that the following main issues are involved in the subject Show Cause Notice which are required to be decided in the present adjudication, as below:

(i) Whether the goods imported as "AGRICULTURAL MECHANICAL SPRAYER 16L" are correctly eligible for concessional IGST rate @12% under Sr. No. 195B of Schedule-II of Notification No. 01/2017-Integrated Tax (Rate), or are liable to IGST @18% under Sr. No. 325 of Schedule-III.

(ii) Whether the differential duty i.e. IGST worked out to Rs. 86,794/- (Rupees Eighty Six

Thousand Seven Hundred Ninety Four Only) in respect of Bill of Entry as detailed in above table, should not be recovered under Section 28 (4) of the Customs Act, 1962 along with applicable interest thereon as per Section 28AA of the Customs Act, 1962, as applicable;

(iii) Whether the impugned goods are liable for confiscation under Section 111(m) of the Customs Act, 1962;

(iv) Whether penalty is imposable upon the importer under Section 114A of the Customs Act, 1962.

18.1 Regarding the first issue, I find that in the present case, the importer has classified the goods under CTH 8424 and claimed concessional IGST @12% under Sr. No. 195B, which covers:

“Sprinklers; drip irrigation system including laterals; mechanical sprayers”

18.2 Further, I find that the description of goods in the impugned Bill of Entry is “AGRICULTURAL MECHANICAL SPRAYER 16L”, which prima facie falls within the category of “mechanical sprayers”.

18.3 I also find that vide Notification No. 06/2018-Central Tax (Rate) dated 25.01.2018, “mechanical sprayers” were specifically inserted under Schedule-II attracting GST @12%, and simultaneously excluded from the ambit of Schedule-III entry.

18.4 Further, Circular No. 113/32/2019-GST clarifies the applicability of GST rate on mechanical sprayers, and it is evident that post amendment, mechanical sprayers of various types (hand operated, power operated, battery operated etc.) are intended to be covered under the concessional entry.

18.5 In the present case, I find that the goods are specifically described as mechanical sprayers, and that there is no evidence on record to show that the goods are anything other than mechanical sprayers. Therefore, I find that the impugned goods are covered within the scope of mechanical sprayers under Sr. No. 195B of Schedule-II and are rightly chargeable to IGST @12%.

19.1 Regarding the second issue, I find that the Show Cause Notice has invoked the extended period under Section 28(4) of the Customs Act, 1962 for recovery of differential duty along with interest. In this regard, I observe that the importer has declared all material particulars of the goods in the Bill of Entry, including description, classification and rate of duty applied. Further, I find that the goods have been declared under the relevant Sr. No. 195B of Schedule-II of Notification No. 01/2017-Integrated Tax (Rate), which has been found to be correct in the foregoing discussion. Therefore, I find that there is no case of suppression of facts or wilful misstatement in the present matter.

19.2 In the present case, the importer has acted on the basis of statutory notification and relevant circulars and has taken a reasonable and plausible view regarding applicability of concessional rate. Since the goods were correctly declared under the relevant notification entry and all particulars were available on record, no issue of suppression of facts arises and consequently, no short levy of duty can be attributed to the importer.

19.3 Therefore, I hold that invocation of extended period is not justified and consequently, the demand raised under Section 28(4) of the Customs Act, 1962 along with

interest under Section 28AA is not sustainable.

20.1 Regarding the third issue, I find that the proposal in the Show Cause Notice is to confiscate the goods under Section 111(m) of the Customs Act, 1962 on the ground of mis-declaration. However, as observed in the foregoing discussion, the importer has correctly declared the impugned goods under the relevant IGST Sr. No. 195B of Schedule-II of Notification No. 01/2017-Integrated Tax (Rate), along with correct description and classification. Therefore, I find that there is no case of mis-declaration in respect of the impugned goods.

20.2 Accordingly, in view of the above findings that there is no mis-declaration in respect of the impugned goods and that the importer has correctly declared the same under the relevant IGST Sr. No. I hold that the provisions of Section 111(m) of the Customs Act, 1962 are not attracted in the present case. Therefore, the impugned goods are not liable for confiscation under the said section.

21.1 Regarding the fourth issue, I find that the imposition of penalty under Section 114A of the Customs Act, 1962 is proposed on the ground of suppression of facts and wilful misstatement leading to short levy of duty. However, as discussed in the foregoing paragraphs, I find that the importer has correctly declared the goods under the relevant IGST Sr. No. and there is neither any suppression of facts nor any wilful misstatement on their part.

21.2 I further find that since the goods have been correctly assessed under the applicable notification entry and no short levy of duty arises in the present case, the essential ingredients for invocation of Section 114A of the Customs Act, 1962 are not satisfied. In the absence of any element of fraud, collusion or intent to evade duty, penalty under Section 114A is not imposable. Accordingly, I hold that the importer is not liable for penalty under Section 114A of the Customs Act, 1962.

ORDER

22. In view of the foregoing discussion and findings recorded hereinabove, I pass the following order:

(i) I hold that the benefit of IGST @12% under Sr. No. 195B of Schedule-II of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, as amended, has been correctly availed by the importer.

(ii) I hold that the demand of differential IGST amounting to Rs. 86,794/- (Rupees Eighty Six Thousand Seven Hundred Ninety Four Only) along with applicable interest under Section 28AA of the Customs Act, 1962 is not sustainable and is accordingly set aside.

(iii) I hold that the impugned goods are not liable for confiscation under Section 111(m) of the Customs Act, 1962.

(iv) I hold that penalty proposed under Section 114A of the Customs Act, 1962 is not imposable upon the importer.

(v) I drop the proceedings initiated against M/s. Patidar Green World (IEC: 0814024076), located at Shop No. F-72, Damodar Complex, Javanpura, Idar, Sabar Kantha, Gujarat-383430 vide Show Cause Notice No. 19/2025-26/DC/ARK/Gr-5/MCH

dated 17.04.2025

23. The Show Cause Notice 19/2025-26/DC/ARK/Gr-5/MCH dated 17.04.2025 against the importer stands disposed of in the above terms.

24. This order is issued without prejudice to any other action that may be taken against notice/importer or any other person(s) under the provisions of the Customs Act, 1962 and rules/regulations framed there under or any other law for the time being in force in the Republic of India.

ApprovedByName#

(Dipak Zala)

Additional Commissioner of Customs
Custom House, Mundra

To,

M/s. Patidar Green World
Shop No. F-72, Damodar Complex,
Javanpura, Idar, Sabar Kantha, Gujarat-383430

Copy to:

1. The Deputy Commissioner of Customs , Review Section, Custom House, Mundra.
2. The Deputy Commissioner of Customs, TRC, Custom House, Mundra.
3. The Deputy Commissioner of Customs, EDI, Custom House, Mundra
4. Office copy.