

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>O/o The Principal Commissioner of Customs:</b> <b>Custom House, Mundra Port, Kutch,</b> <b>Gujarat- 370421.</b> <b>E-mail id- exportasses-mundra@gov.in</b></p>	
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A. File No.	CUS/ASS/MISC/547/2025-EA-O/o Pr Commr-Cus-Mundra
B. Order-in- Original No.	MCH/ADC/AKM/105/2025-26 dated 30.06.2025
C. Passed by	Amit Kumar Mishra, Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra.
D. Date of order /Date of issue	30-06-2025 / 02-07-2025
E. Show Cause Notice No. & Date	SCN and PH Waiver
F. Noticee(s)/Party/ Exporter	M/s. Aanand Enterprises (IEC: CNQPP8757C), Plot No 543g, Ground Floor, Pace City 2, Gurugram, Haryana
G. DIN	20250771MO0000604605

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),

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

“THE COMMISSIONER OF CUSTOMS (APPEALS),

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 ड्यूटी/ 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 के , अधिनियम शुल्क सीमा और 1982,अपील) नियम)। चाहिए जाना किया पालन का मामलों सभी तहत के प्रावधानों सभी अन्य

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.

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**Brief Facts of the case: -**

M/s. Aanand Enterprises (IEC: CNQPP8757C) (hereinafter referred to as “the Exporter” for sake of brevity) having its registered office at Plot No 543g, Ground Floor, Pace City 2, Gurugram, Haryana, filed the following Shipping bill for export of Peanut Gachak Jar, Peanut Gachak Square, Chana Gachak Square, Rewari, Rajgira Chikki, Chana Gachak Round and Marunda Balls falling under CTH-21069099 at Mundra Port: -

**TABLE –A**

Sr. No.	Shipping Bill No. and Date	Container No.	Description of goods	Declared FOB Value of goods (in Rs.)	Weight (in Kgs)
1	8643438 dated 01.03.2025	TLLU7935938	Peanut Gachak Jar, Peanut Gachak Square, Chana Gachak Square, Rewari, Rajgira Chikki, Chana Gachak Round and Marunda Balls	35,46,578/-	10995

## 2. Examination and Investigation:

2.1 Based on the information, the consignment pertaining to shipping bill no. 8643438 dated 01.03.2025 was put on hold for examination. The examination of above said shipping bill was carried out in All Cargo CFS, Mundra in presence of Shri Manoj Tahiliani, G-Card (CHM/G/60/2022-23) holder of CHA M/s. Unique Line and Shri Ashok Kumar Giri, Deputy Manager, Operations of All Cargo CFS, Mundra. The goods declared in the shipping bill are Peanut Gachak Jar, Peanut Gachak Square, Chana Gachak Square, Rewari, Rajgira Chikki, Chana Gachak Round and Marunda Balls, all under CTH- 21069099. The quantity and gross weight of all goods were declared as 2186 packages and 10995 Kgs respectively. During the examination, it was found that the goods were packed in brown colour corrugated boxes of different sizes. Thereafter, with the help of labour and surveyor, all the corrugated boxes were segregated and quantified. The total quantity found were 2186 corrugated boxes (as mentioned in the report of surveyor).

Thereafter, the randomly selected corrugated boxes were opened and the goods appeared to be as declared. Further, the randomly selected corrugated boxes were weighed. The quantity and weight of the goods found during examination were as under:

Sr No.	Goods declared	Quantity found (no. of Cartons)	Weight/CTN found (in Kgs)	Total Weight (in Kgs)
1	PEANUT GACHAK JAR	239	6.2	1481.8
2	PEANUT GACHAK SQUARE	200	4.6	920
3	CHANA GACHAK SQUARE	200	4.6	920
4	REWARI	337	4.6	1550.2
5	RAJGIRA CHIKKI	349	5.0	1745
6	CHANA GACHAK ROUND	200	5.0	1000
7	MARUNDA BALLS	510	6.0	3060
7	MARUNDA BALLS	151	3.0	453
<b>Total</b>		<b>2186</b>		<b>11130</b>

The quantity and weight of declared goods appeared approx. same as declared by the exporter. Further, on perusal of weighment slip provided by the representative of All Cargo CFS, Mundra, it was noticed that the total weight of cargo, i.e. 11,160 Kgs, was approx. same as declared in the Shipping Bill.

The exporter has classified the above said goods under CTH- 21069099, however, it appears that the same needs to be classified under CTH-17049090. Thus, the goods appear to be mis-classified under CTH- 21069099.

### **3. Classification of the goods:**

**3.1** The goods covered under shipping bill no. 8643438 dated 01.03.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Peanut Gachak Jar, Peanut Gachak Square, Chana Gachak Square, Rewari, Rajgira Chikki, Chana Gachak Round and Marunda Balls classified under CTH-21069099". The heading 1704 of Chapter 17 of Customs Tarrif exclusively covers the goods, i.e. "Plamyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichi dana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa". Accordingly, the impugned goods are appropriately classifiable under the heading CTH-17049090.

**3.2** In view of above, it appears that, the exporter has mis-classified the goods to be exported under CTH-21069099 instead of correct CTH- 17049090 as discussed above. Consequently, it appears that the exported goods liable to be re-classified as discussed at para-supra and are also liable to be re-assessed accordingly. Accordingly, the goods appear to be liable for confiscation under Section 113 of the Customs Act, 1962.

**4.1** During the course of investigation, Summons dated 15.04.2025 were issued to the exporter i.e, M/s. Aanand Enterprises to produce the documents and to tender statement pertaining to the Shipping Bill No. 8643438 dated 01.03.2025. In response, a statement of Shri Aanand Kumar Pandey, Properitor of M/s Aanand Enterprises, was recorded on 17.04.2025, wherein, he, inter-alia stated that: -

- He looks after day to day work related to the company and the firm is engaged in trading of FMCG and export of the same.
- He perused the shipping bill no. 8643438 dated 01.03.2025.
- He stated that that the goods "Peanut Gachak Jar, Peanut Gachak Square, Chana Gachak Square, Rewari, Rajgira Chikki, Chana Gachak Round and Marunda Balls" are to be classified under CTH- 17049090 in place of CTH- 21069099.
- He stated that they are ready to pay any fine/penalty as per customs procedure. Further, he also stated that they don't want any SCN/PH in the present case.

From the above, it appears that the exporter has mis-classified the goods as Peanut Gachak Jar, Peanut Gachak Square, Chana Gachak Square, Rewari, Rajgira Chikki, Chana Gachak Round and Marunda Balls under CTH-21069099, however, the goods appear to be classified under CTH-17049090. The exporter has agreed in his statement dated 17.04.2025 that the said goods are to be classified under CTH- 17049090 in place of CTH- 21069099. Further, the exporter has requested for waiver of SCN/PH in the said matter.

### **5. Excess availment of export incentive, i.e. RODTEP:**

**5.1** The exporter has declared the goods under CTH-21069099 and the RODTEP amount of Rs. 31,920/- has been claimed in the said shipping bill. However, the goods covered under shipping bill no. 8643438 dated 01.03.2025 appear to be classifiable under CTH-17049090. The DGFT has extended the RoDTEP scheme for export of products manufactured by DTA units beyond 30.09.2024 till 30.09.2025 vide notification no. 32/2024-25 dated 30.09.2024. Further, the revised RoDTEP rates has also been notified as in Appendix 4R vide notification no. 32/2024-25 dated 30.09.2024. The relevant portion of Appendix 4R is reproduced hereunder:

<b>Appendix 4R - RoDTEP Schedule for DTA Exports w.e.f. 10.10.2024 Notified vide Notification No. 32 Dated 30.09.2024</b>					
<b>RoDTEP Entry</b>	<b>Tariff Item</b>	<b>Description of Goods (As per CTH)</b>	<b>UQC</b>	<b>Rate as % age of FOB (#)</b>	<b>Cap (Rs. Per UQC)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1299	17049090	Other	Kg	0.5%	
1462	21069099	Other	Kg	0.9%	

”

**5.2** The exporter has claimed the RoDTEP amount of Rs. 31,920/- at the rate of 0.9% of FOB value under CTH-21069099 in the said shipping bill. However, it appears that the goods are to be classifiable under CTH-17049090. The applicable rate of RODTEP is 0.5% of FOB value under CTH-17049090 and the same comes to Rs. 17,733/-, as detailed below:

**TABLE-B**

<b>Shipping bill No. &amp; Date</b>	<b>Weight of Goods (in Kgs)</b>	<b>Declared FOB Value (in Rs.)</b>	<b>RoDTEP claimed (@ 0.9% of FOB value)</b>	<b>Applicable RoDTEP (@ 0.5% of FOB value)</b>	<b>Excess RoDTEP claimed</b>
8643438 dated 01.03.2025	10995	3546578	31920	17733	<b>14,187/-</b>

From the above, it appears that the applicable RoDTEP amount comes to Rs. 17,733/- only instead of Rs. 31,920/-, as claimed by the exporter in the said shipping bill. Therefore, it appears that the exporter has claimed the excess RoDTEP amount to the tune of Rs. 14,187/-. Thus, by the act of omission and commission at the level of exporter, it appears that, these goods, i.e. “Peanut Gachak Jar, Peanut Gachak Square, Chana Gachak Square, Rewari, Rajgira Chikki, Chana Gachak Round and Marunda Balls”, are found liable for confiscation under section 113(i) and 113(ja) of the Customs Act, 1962.

## **6. RELEVANT LEGAL PROVISIONS:**

### **(A) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:**

#### **6.1 Definitions given in Section 2 of the Customs Act, 1962**

- (16) "entry" in relation to goods means an entry made in a shipping bill, shipping bill or bill of export and includes the entry made under the regulations made under section 84;
- (20) "exporter", in relation to any goods at any time between their entry for export and the time when they are exported, includes any owner, beneficial owner or any person holding himself out to be the exporter;
- (39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113 ;

## **6.2 Relevant portion of Section 50 of the Customs Act, 1962**

(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.*

## **6.3 Section 113. Confiscation of goods attempted to be improperly exported, etc.**

...

...

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

(ja) *any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;*

...

## **6.4 Section 114. Penalty 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, -*

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(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;*

## **6.5 SECTION 125: Option to pay fine in lieu of confiscation.**

(1) *Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the Exportation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the*

*person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit:*

*Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, no such fine shall be imposed:*

*Provided further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of Exported goods the duty chargeable thereon.*

*(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.*

*(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.*

## **7. Summary of Investigations Conducted:**

**7.1** M/s Aanand Enterprises, had filed a shipping bill no. 8643438 dated 01.03.2025 for export of goods viz. 'Peanut Gachak Jar, Peanut Gachak Square, Chana Gachak Square, Rewari, Rajgira Chikki, Chana Gachak Round and Marunda Balls' and classified the same under CTH-21069099. Whereas, on the basis of the examination report and investigation carried out in this regard, it appears that the goods are appropriately classifiable under the heading CTH-17049090. These facts have also been admitted by the exporter in their statement dated 17.04.2025. Further, the exporter has claimed the RoDTEP amount of **Rs. 31,920/-** (at the rate of 0.9% of FOB value) under CTH-21069099 in the said shipping bill. However, it appears that the goods are to be classifiable under CTH-17049090 and the eligible RoDTEP amount comes to **Rs. 17,733/-** (at the rate of 0.5% of FOB value) under CTH-17049090. Thus, it appears that the exporter has claimed the excess RoDTEP amount to the tune of **Rs. 14,187/-**. Whereas, accordingly, it appears that, the exporter has failed to declare true and correct CTH as well as correct claim of RoDTEP amount for the goods to be exported vide the said shipping bill and hence, the cargo is liable for confiscation under Section 113(i) and 113(ja) of the Customs Act, 1962.

**7.2** Accordingly, the eligible RoDTEP amount comes to Rs. 17,733/- as discussed at para-supra instead of Rs. 31,920/- on the declared goods under the said shipping bill, thus there appears excess claim of RoDTEP amount to the tune of **Rs. 14,187/- [ Rs. 31,920/- (minus) Rs. 17,733/-]**. Thus, by these acts of omission and commission at the level of exporter, it appears that, the exporter has contravened the provisions of Section 50 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer in the form of Shipping bill and hence are liable for penalty under Sections 114(iii) of the Customs Act,

1962.

The relevant portion of said provisions is as under:

***Section 50. Entry of goods for exportation. –***

*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:*

**8. Accordingly, an investigation report dated 11.06.2025, was issued proposing the following: -**

- i. The classification of the goods, viz. Peanut Gachak Jar, Peanut Gachak Square, Chana Gachak Square, Rewari, Rajgira Chikki, Chana Gachak Round and Marunda Balls, as declared by the exporter in the shipping bill no. 8643438 dated 01.03.2025 is liable to be rejected and the goods are liable to be re-classified under CTH-17049090.
- ii. The total eligible RoDTEP amount on the goods to be exported comes to Rs. 17,733/- (Rupees Seventeen thousand, seven hundred thirty-three only, instead of Rs. 31,920/-, as claimed/declared in the shipping bill.
- iii. The goods attempted to be exported under shipping bill no. 8643438 dated 01.03.2025 are liable for confiscation in accordance with the provisions of Section 113(i) and 113(ja) of the Customs Act, 1962;
- iv. The exporter M/s Aanand Enterprises (IEC CNQPP8757C) is liable to penalty Section 114(iii) of the Customs Act, 1962;

**9.** In the said Investigation Report, it has been mentioned that the exporter vide their letter dated 12.05.2025 has already requested that they do not want any show cause notice or personal hearing in this regard. They further informed that they are ready to pay any fine and penalty as applicable

**10. Discussion and Finding: -**

**10.1** Before proceeding to decide the case, I find it pertinent to mention that the exporter, M/s. Aanand Enterprises (IEC: CNQPP8757C), vide their letter dated 12.05.2025 submitted that they do not require any show-cause notice or personal hearing and are willing to pay any fine or penalty imposed. Accordingly, I am satisfied that the principles of natural justice embodied in section 122A of the Customs Act, 1962, have been respected, and I may therefore determine the matter on the basis of the documentary evidence on record.

**10.2** I have carefully gone through the fact of the case and Investigation Report. I find that following main issues are involved in the Investigation Report, which are required to be decided as under:

i. Whether the classification declared by the exporter in Shipping BillNo.8643438 dated01-03-2025 for the goods described as “PeanutGachakJar, PeanutGachakSquare, ChanaGachakSquare, Rewari, RajgiraChikki, ChanaGachakRound and MarundaBalls” under CTH 2106 90 99 is to be rejected, and the goods re-classified under CTH 1704 90 90.

ii. Whether the RoDTEP claim of ₹31,920/- (Rupees Thirty-OneThousand NineHundredTwenty only) made under CTH21069099 should be rejected and limited to ₹17,733/- (Rupees SeventeenThousand SevenHundredThirty-Three only) under CTH 1704 90 90.

iii. Whether the goods covered by Shipping BillNo.8643438 dated01-03-2025 are liable to confiscation under sections 113(i) and 113(ja) of the Customs Act, 1962.

iv. Whether a penalty is imposable on the exporter, M/s Aanand Enterprises (IEC CNQPP8757C), under section 114(iii) of the Customs Act, 1962.

10.3. Before deciding the above issue, I would like to recapitulate the facts and events brought out in the in the investigation report which led for the case coming before me for decision that have also been narrated in the foregoing paragraphs as:

10.3.1 On examination of the consignment covered by the aforesaid shipping bill revealed that the goods had been mis-declared as “PeanutGachakJar, PeanutGachakSquare, ChanaGachakSquare, Rewari, RajgiraChikki, ChanaGachakRound andMarundaBalls” classifiable under CTH21069099. Heading1704 of Chapter17 of the Customs Tariff expressly covers “Palmyra sugar, mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis such as puffed-ricechikki, peanutchikki, sesamechikki, tilchikki, tilpatti, tilrevari, sugarmakhana, groundnut sweets, gajak, khaja, khajuli, anarsa.” The impugned goods therefore fall correctly under CTH 1704 90 90.

10.3.2. It follows that the exporter mis-classified the goods under CTH21069099 instead of the appropriate CTH17049090. The goods are thus liable to re-classification and become liable to confiscation under section 113 of the Customs Act, 1962.

10.4 With respect to RoDTEP, the amount of ₹31,920/- (0.9% of FOB value) claimed under CTH21069099 is incorrect. Under the correct classification, CTH17049090, the eligible

RoDTEP amount is ₹17,733/- ( 0.5% of FOB value). Therefore, the RoDTEP claim of ₹31,920/- (Rupees Thirty-OneThousand NineHundredTwenty only) made under CTH21069099 should be rejected and limited to ₹17,733/- (Rupees SeventeenThousand Seven Hundred Thirty-Three only) under CTH 1704 90 90.

10.5 Regarding confiscation, a perusal of the case record shows that the exporter failed to declare the correct classification and corresponding RoDTEP entitlement, rendering the goods liable to confiscation under sections 113(i) and 113(ja) of the Customs Act, 1962.

10.6 As regard the Penalty under Section 114(iii) of the Customs Act, 1962 is concerned, ongoing through the facts of the case, I find that the Exporter had knowingly furnished and signed false and incorrect declaration in the Shipping Bill. Thus, by these acts of omission and commission at the level of exporter, it appears that, the exporter has contravened the provisions of Section 50 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer in the form of Shipping bill and hence are liable for penalty under Sections 114(iii) of the Customs Act, 1962.

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

### ORDER

- i. I hereby order to reject the classification of the goods to be exported vide Shipping Bill No. 8643438 dated 01-03-2025 under CTH210690, and the goods re -classified under CTH 1704 90 90;
- ii. I order to reject the RoDTEP amount of ₹31,920/ - (Rupees Thirty-One Thousand Nine Hundred Twenty only) (0.9 % of FOB value) claimed under CTH 2106 90 and restrict the same to the eligible RoDTEP amount of ₹17,733/ - (Rupees SeventeenThousand Seven Hundred Thirty-Three only) applicable under CTH 1704 90 90-;
- iii. I hereby order the confiscation of the goods having FOB Value of **Rs. 35,46,578/- (Rupees Thirty-Five Lakhs Forty-Six Thousand Five Hundred Seventy-Eight only), covered under** Shipping Bill No. 8643438 dated 01-03-2025, as the exporter mis-classified the goods under CTH21069099 instead of the correct CTH17049090. Accordingly, the goods are rendered liable for confiscation under Section 113(i) & 113(ja) of the Customs Act, 1962. However, I give the option to the exporter to redeem the same for Back to Town against payment of a Redemption Fine of **Rs.1,00,000 /- (Rupees One Lakh Only)** under section 125 of the Customs Acts, 1962.
- iv. I impose a penalty of **Rs.10,000/- (Rupees Ten Thousand Only)** on the exporter, viz. M/s. Aanand Enterprises (IEC: CNQPP8757C), under Section 114(iii) of the Customs Act, 1962.

12. 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.

AMIT KUMAR MISHRA  
ADDITIONAL COMMISSIONER  
ADC/JC-II-O/o Pr Commissioner-Customs-Mundra  
**(Amit Kumar Mishra)**  
**Additional Commissioner (Exports),**  
**Custom House, Mundra.**

**Date- 02-07-2025**

**F. No. CUS/ASS/MISC/547/2025-EA-O/o Pr Commr-Cus-Mundra**

**BY SPEED POST**

**To,**

M/s. Aanand Enterprises (IEC: CNQPP8757C),  
Plot No 543g, Ground Floor, Pace City 2,  
Gurugram, Haryana

Copy to-

1. The Deputy/Assistant Commissioner, RRA, Custom House Mundra.
2. The Deputy/Assistant Commissioner, TRC, Custom House Mundra.
3. The Deputy/Assistant Commissioner, EDI, Custom House Mundra.
4. Guard File.