सत्यमेव जयते

सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,

चौथी मंज़िल **4th Floor,** हडको भवन **HUDCO Bhawan,** ईश्वर भुवन रोड़ **Ishwar Bhuvan Road**
नवरंगपुरा **Navrangpura,** अहमदाबाद **Ahmedabad – 380 009**
दूरभाष क्रमांक **Tel. No. 079-26589281**

DIN - 20260271MN0000596950

क	फ़ाइल संख्या FILE NO.	S/49-243/CUS/MUN/2024-25
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	MUN-CUSTM-000-APP-878-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	26.02.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Order-in-Original no. MCH/ADC/MK/181/2023-24 dated 06.10.2023
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	26.02.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Icon Enterprises, G-1, L-120, Street No. 58, Azad Lane, Mahipalpur Extension, New Delhi 110037

कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

1	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्क अधिनियम **1962** की धारा **129** डी डी **(1)** (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से **3** महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते है.
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज़ के रूप में आयातित कोई माल.
(a)	any goods exported
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट,1870 के मद सं.**6** अनुसूची **1** के अधीन निर्धारित किए गए अनुसार इस आदेश की **4** प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेज़ों के अलावा साथ मूल आदेश की **4** प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की **4** प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, **1962** (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस,दण्ड,जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. **200/-**(रूपए दो सौ मात्र)या रु.**1000/-**(रूपए एक हज़ार मात्र), जैसा भी मामला हो, से सम्ब न्धित भुगतान के प्रमाणिक चलान टी.आर.**6** की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु.**200/-** और यदि एक लाख से अधिक हो तो फीस के रूप में रु.**1000/-**
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the

	amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.
4.	मद सं. **2** के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बंन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम **1962** की धारा **129** ए **(1)** के अधीन फॉर्म सी.ए.-**3** में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :
	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ | **Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016 | 2nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्क अधिनियम, **1962** की धारा **129** ए **(6)** के अधीन, सीमाशुल्क अधिनियम, **1962** की धारा **129** ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -
(क)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हज़ार रुपए.
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;
(ख)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हज़ार रुपए
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;
(ग)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हज़ार रुपए.
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10% अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में हैं, या दंड के 10% अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा ।
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.
6.	उक्त अधिनियम की धारा **129** (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- **(क)** रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा **(ख)** अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal- (a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or (b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.

आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

ORDER-IN-APPEAL

Appeal has been filed by M/s. Icon Enterprises, G-1, L-120, Street No. 58, Azad Lane, Mahipalpur Extension, New Delhi 110037, (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original no. MCH/ADC/MK/181/2023-24 dated 06.10.2023 (hereinafter referred to as 'the impugned order') issued by the Additional Commissioner of Customs, Mundra.

2. Facts of the case, in brief, are that the appellant had filed a Bill of Entry No. 5257898 dated 28-03-2023, which has become invalid/ inactive on account of it getting purged. Since, the issue concerns Investigation by SIIB Section, Customs, Mundra, it was informed vide its letter F.No. S/43-28/Icon/SIIB-A/CHM/23-24 dated 22-09-2023 that the earlier Bill of Entry No. 5257898 dated 28-03-2023 having been purged, the duplicate Bill of Entry No. 7915287 dated 20-09-2023 will be the document under reference in the instant case. Thus, the import is linked to the new Bill of Entry for clearance of New Off Road Tyres. The goods under import had been supplied by M/s. Shandong Linglong Tyres Co. Ltd. China. The assessable value of the goods has been declared as 10,55,179/- and total duty amounting to 4,44,020/-(BCD @ 10%, SWS @10% & IGST @ 18%).

2.1 Based on an intelligence received from DRI, AZU letter F.No. DRI/AZU/CI/INT-08/2023 dated 03-04-2023 that the Importer is importing radial tyres by declaring the same as New Off Road Tyres, SIIB Section of Customs Mundra had initiated an investigation. Verification of the GST returns filed by the said importer indicated that the said importer is engaged in sale of imported tyres to a sole firm i.e. M/s. The Tyre Plaza. Further, data available on the website of "The Tyre Plaza" denoted that it deals with passenger car tyres and SUV car tyres classifiable under HSN 40111010. This indicated that tyres under import may not be Off-Road tyres but, for Motor Cars moving on urban roads.

2.2 The import of Off-Road Tyres is free, unlike the Radial Tyres meant for motor cars, which are "Restricted" for import in terms of DGFT Notification No 12/2015-20 dated 12-06-2023. The impugned goods are covered under the purview of BIS standards applicable on tyres as per Pneumatic Tyres and Tubes for Automotive Vehicles (Quality Control) Order, 2009:

i Automotive vehicles - Pneumatic tyres for two and: IS 15627 three-wheeled motor vehicles

ii Pneumatic tyres for passenger car vehicles: IS 15633 Diagonal and radial ply IS 15633

iii Pneumatic tyres for commercial vehicles-Diagonal: IS 15636 and radial ply

iv Automotive vehicles - Tubes for Pneumatic Tyres IS 13098

2.3 Examination by SIIB Section of Customs Mundra revealed that out of the total 1028 pcs of tyres, 928 tyres were found to be having BIS Marking: IS:15333 with CM/L no. 4021937. Further verification of CML No. 4021937 on BIS website, informed that it pertains to the supplier M/s. Shandong Linglong Tyre Co., Ltd. No. 777, Jinlong, Road Zhaoyuan City, Shandong Province China. The Investigation Report is silent on the status of the remaining 100 tyres. Further, the type/quality of goods were found to be "New Pneumatic Radial Tyres, of Rubber" and not New Off Road Tyres as declared by the Importer.

2.4 As examination revealed that the goods are "New Pneumatic Radial Tyres, of Rubber" IS Standard 15333, classifiable under CTH 40111010 attracting BCD 15% and are restricted in nature as per notification No. 12/2015-20 dated 12-06-2020, Sr No. 1, issued by DGFT and Ex- officio Additional Secretary, Government of India, the said Importer tried to evade Customs duty to the tune of 74,284/-. Therefore, the goods appeared liable for confiscation under Section 111(d) & 111(m) of the Customs Act, 1962 and the appellant appeared liable for penal action under Section 112(a)(i) of the Customs Act, 1962.

2.5 After the appellant requested vide their letter dtd. 25.09.2023 that they do not intend to have personal hearing and show cause notice, the Adjudicating Authority adjudicated the matter vide impugned order wherein she ordered as under :-

i. She ordered confiscation of the imported goods viz. 1028 tyres imported under Bill of Entry No. 7915287 dated 20-09-2023 having a assessable value of 10,55,179/- (Rupees Ten Lakhs Fifty Five Thousand One Hundred Seventy Nine Only) under Section 111 (d) of the Customs Act, 1962 and 111(m) of the Customs, Act, 1962. However, she gave an option to the Importer to redeem the confiscated goods on payment of redemption fine of 1,75,000/- (Rupees One Lakh Seventy Five Thousand only) under Section 125 of the Customs Act, 1962 for re-export purpose only.

ii. She imposed a penalty of 80,000/- (Rupees Eighty Thousand Only) on the appellant under Section 112(a) of Customs Act, 1962.

3. Being aggrieved with the impugned order, the appellant has filed the present appeal .

3.1 It is noticed that the appellant had filed two different appeals against the same impugned order. Since one of the appeal filed earlier is already taken up for disposal, the present appeal received for the same impugned order, is to be treated as infructuous being duplicate .

4. In view of the above , the present appeal filed by the appellant is dismissed being infructuous.

(AMIT GUPTA)
Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-243/CUS/MUN/2024-25

Date:26.02.2026

By Speed post /E-Mail

To,
M/s. Icon Enterprises,
G-1, L-120, Street No. 58, Azad Lane,
Mahipalpur Extension,
New Delhi 110037

Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Principal Commissioner of Customs, Custom House, Mundra.
3. The Additional Commissioner of Customs, Custom House, Mundra.
4. Guard File.