

	<p style="text-align: center;"><b>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा</b></p> <p style="text-align: center;"><b>OFFICE OF THE PRINCIPAL COMMISSIONER,</b></p> <p style="text-align: center;"><b>CUSTOM HOUSE, MUNDRA</b></p> <p style="text-align: center;">Port User Building (PUB), Mundra (Gujarat – 370421)</p> <p style="text-align: center;">ई-मेल/ E-Mail: group5-mundra@gov.in</p>	
<b>A</b>	फा. सं./ <b>FILE NO.</b>	GEN/ADJ/ADC/1120/2024-Adjn-O/o Pr Commr-Cus-Mundra
<b>B</b>	मूल आदेश सं. <b>ORDER-IN-ORIGINAL NO.</b>	MCH/ADC/ZDC/227/2025-26
<b>C</b>	द्वारा पारित किया गया <b>PASSED BY</b>	Zala Dipakbhai Chimanbhai Additional Commissioner of Customs Custom House, Mundra.
<b>D</b>	आदेश की तिथि <b>DATE OF ORDER</b>	02.09.2025
<b>E</b>	जारी करने की तिथि <b>DATE OF ISSUE</b>	11-09-2025
<b>F</b>	कारण बताओ नोटिस सं. एवं तिथि <b>Number &amp; DATE OF SCN</b>	CUS/ADJ/ADC/1120/2024-Adjn
<b>G</b>	नोटिसी/पार्टी / आयातक <b>NOTICEE/ PARTY/ IMPORTER</b>	M/s. Inox Wind Limited, (IEC code 2209000939) Survey No. 184, 189/3, 190/1, 190/2, Bhachao Road, Village Kanaiyable, District Kachchh, Gujarat-370001.
<b>H</b>	डिन सं. <b>DIN NUMBER</b>	<b>20250971MO00009429F6</b>

1. यह आदेश संबंधित को निःशुल्क प्रदान किया जाता है।

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

2. यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क 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 4<sup>TH</sup> FLOOR, HUDCO BUILDING, ISHWAR BHUVAN  
ROAD,  
NAVRANGPURA, AHMEDABAD-380 009.”**

3. उक्तअपील यहआदेश 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/- रुपये 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 सं०-6 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, सीमाशुल्क) अपील (नियम, 1982 और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

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

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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:**

Whereas, M/s. Inox Wind Limited, (IEC code 2209000939), having its

address at Survey No. 184, 189/3, 190/1, 190/2, Bhachao Road, Village Kanaiyable, District Kachchh, Gujarat-370001 (hereinafter referred to as 'the said importer') has imported the "PARTS OF WIND OPERATED ELECTRICITY GENERATOR" falling under CTH No. 84834000, (hereinafter referred to as 'the said goods') at Mundra Port. The said importer is regularly importing the said goods from Mundra Port on payment of Customs duty.

2. During the course of Post Clearance Audit, it is noticed that M/s. Inox Wind Limited, has filed the BoEs as listed in the **Annexure A** below, attached herewith), through the Customs brokers M/s. JMC Logistics Services for the import of "PARTS OF WIND OPERATED ELECTRICITY GENERATOR", classifying the same under Customs Tariff item 84834000, on payment of BCD @7.5%/5% (20% Sapta Notification no. 50/2018-CUS), SWS @10% & IGST @5%, imported from China (Country of origin), Supplier Names are listed in the Annexure-A. However, no Anti-dumping duty is paid in view of Notification No. 42/2017- CUS(ADD) dated 30.08.2017.

### Annexure-A

Annexure showing the details of ADD not paid by M/s INOX WIND LIMITED															
(Amount in Rs.)															
Sr. No.	Customs Site	BE Dt	BE No.	CTH Code	Name of Supplier/ Exporter	Assessable Value Amount	BCD @ 7.5% paid	SWS @ 10% paid	IGST @ 5% paid	Landed value (6+7+8)	ADD payable on Landed Value @ 35.92% (10)	IGST payable (6+7+8+11)*5%	Differential IGST payable(12-9)	Differential Total (11+13)	Full Item Description
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	INM UN1	16/1/2022	7101181	84834000	Dalian Huarui Special Transmission	3346265	250970	25097	181117	3622331	1301141	246174	65057	1366198	PARTS OF WIND OPERATED ELECTRICITY GENERATOR FOR WT2000DF MODE L 2.0MW- PITCH DRIVE (GEAR BOX) 30 SETS (3 SETS / UNIT)GENERATOR WITHOUT ANTI
2	INM UN1	16/1/2022	7101181	84834000	Dalian Huarui Special Transmission	8398091	629857	62986	454547	9090933	3265463	617820	163273	3428736	PARTS OF WIND OPERATED ELECTRICITY GENERATOR FOR WT2000DF MODE L2.0MW-YAW DRIVE 40 UNIT (4SETS / UNIT)GENERATOR WITHOUT ANTI
							880827	88083	635663	12713265	4566605	863993	228330	47,94,935	

3.1 Whereas, it further appears that the above imported goods as specified in column No. 15 of Annexure "A" which are the parts of "WOEG" do fall under the Casting for Wind Operated Electricity Generators as per the Note (i) of the Table under Notification No. 42/2017-CUS (ADD) dated 30.08.2017 and accordingly, the said goods imported from China are liable for Anti-dumping duty @ 35.92% of the landed value of the said goods imported from China.

3.2 In terms of Notification No.42/2017- Cus (ADD) dated 30.08.2017, Anti-

Dumping duty (ADD) is also leviable on import of Castings for Wind- operated Electricity Generators (WOG), whether or not machined, in raw, finished or sub-assembled form, or as a part of sub-assembly, or a part of an equipment/component meant for WOG falling under tariff item 84834000 of the Customs Tariff. The Anti-Dumping duty(ADD) is applicable on subject goods at the rate of an amount equivalent to the difference between the quantum of anti-dumping duty calculated as per column (8) and the quantum of anti-subsidy/countervailing duty payable, if any, of the said Table under Notification No. 42/2017-CUS (ADD) dated 30.08.2017.

**3.3 Relevant para of Notification No. 42/2017-CUS (ADD) dated 30.08.2017 read is as under:-**

“..... in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes definitive anti-dumping duty on the subject goods, the description of which is specified in column (3) of the Table below, falling under Chapter heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), exported by the exporters as specified in the corresponding entry in column (7), and imported into India, an anti-dumping duty at the rate of an amount equivalent to the difference between the quantum of anti-dumping duty calculated as per column (8) and the quantum of anti-subsidy/countervailing duty payable, if any, of the said Table, namely :

*Table*

S. No.	Subheading or tariff item	Description of goods	Country of origin	Country of export	Producer	Exporter	Duty amount as % of landed value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
.....							
17.	8483 40 00, 8503 00 10 or 8503 00 90	Castings for Wind Operated Electricity	China PR	China PR	Any other combination than S.No. 1 to 16		35.92

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**Note – (i) Castings for Wind Operated Electricity Generators** for the purpose of the present notification implies "Castings for wind operated electricity generators also known as castings for windmill or wind turbine, whether or not machined, in raw, finished or sub assembled form, or **as a part of a sub-assembly, or as a part of an equipment/component meant for wind- operated electricity generators**".

.....

*Explanation. – Landed value of imports for the purpose of this notification shall be the assessable value as determined by the Customs under the Customs Act, 1962 (52 of 1962) and includes all duties of customs except duties under sections 3, 3A, 8B, 9 and 9A of the said Act."*

3.4. On perusal of the notifications, i.e. Notification No. 42/2017- Cus (ADD) dated 30.08.2017, for the purpose of levy of ADD and Notification No. 01/2016-Customs (CVD) dated 19.01.2016, for the purpose of levy of CVD vide, it is observed that both are identical to the product. In others words, the goods attract CVD vide Notification No. 01/2016- Customs (CVD) dated 19.01.2016 also attracts ADD vide Notification No.42/2017- Cus (ADD) dated 30.08.2017 and the rate of ADD shall be an amount equivalent to the difference between the quantum of anti-dumping duty calculated as per column (8) and the quantum of anti- subsidy/countervailing duty payable, if any.

3.5. Whereas, it further appears that the Castings for Wind Operated Electricity Generators for the purpose of the present notification also includes a part of an equipment/component meant for wind-operated electricity generators, as explained vide Note (i) of the Table under the said Notification No. 42/2017-Cus(ADD) dated 30.08.2017.

3.6. Whereas, Non-payment of the Anti-Dumping Duty, in respect of the BoEs, as tabulated in the Annexure "A", has resulted in short-payment of Customs duty (ADD) @35.92% of the landed value of the said goods imported from China, which amounts to Rs.45,66,605/- (Column No.11 of Annexure-A) for the period 01.04.2022 to 30.08.2022, as calculated as per Annexure A attached herewith.

4. Thus, total amount of customs duty due to be recovered, comes to **Rs.47,94,935/-**, as calculated as under: -

SN	Customs Duty	Amount
1	BCD short-paid	-
2	SWS short-paid	-
3	ADD @35.92%-13.44% (NOT PAID)	45,66,605/-
4	Differential IGST not paid	2,28,330/-
5	Total customs Duty Short-paid	47,94,935/-

5. Whereas, letter F.No. S/01-45/PCA/ADD/2023-24 dated 11.05.2023, was sent to importer, however, they have not submitted any reply till date.

6. Further, it is observed that all the import items do include casting parts which house various other parts and non-declaration of such parts by way of weight and value while being given an opportunity to do so shows disinclination on part of the Importer to provide critical information to the department. The basic function of a casting is in a wind turbine, to be used in a wind mill along with some other non-casting parts and components like tower, blades, etc. which leads to the generation of electricity. Further, a large number of castings are collectively used in a windmill. Some of these castings are assembled along with other products to prepare a sub- assembly. Eventually, a windmill comprises of a number of these sub-assemblies. It is appropriate to consider castings that may be imported as a part of equipment/component within the scope of the product under consideration so long as the scope of the measures is limited to casting portions of these equipment's/components used for wind mills or wind turbines or wind-operated electricity generators. It appears that Importer had intentionally furnished documents such as the Bills of Entry and its invoices, packing lists containing incorrect/in-sufficient material particular with respect to the value and weight of casting parts in the imported items. The items imported undeniably consisted of casting parts and such casting parts were manufactured by simple machining and polishing process and the component weight of these casting parts were significant. It is therefore a matter of fact that the items of import in question do have castings as a component and it is incumbent on the Importer to make a complete and correct declaration. Having failed to do so despite opportunities given to them, there is little option but to demand ADD on the entire value of the imported items to protect revenue interest. The Importer even if contesting the applicability of the ADD should have been more forthright and put forth the costing of the casting components which are part of the imported items which was not a difficult exercise.

7. Whereas, it further appears that the Castings for Wind Operated Electricity Generators for the purpose of the relevant Notification also includes a part of an equipment/component meant for wind-operated electricity generators, as explained vide Note (i) of the Table under the said Notification No. 42/2017-Cus(ADD) dated 30.08.2017. The said importer has not submitted any reply till date. These circumstances mandate to take action to recover the differential amount of duty along with due interest and penalty, under relevant sections of the Customs Act, 1962.

8. Section 17 of the Customs Act, 1962, gives an option to the importer, importing any goods for importation under section 46 *ibid*, to self-assess the duty, if any, leviable on such goods. In the self-assessment era, the importers have to act more responsibility manner and they are also required to build trust by filing the correct details & description of items along with correct classification of the goods. However, the importer, while filing the above mentioned bills of entry have willfully/intentionally not paid the ADD on their casting goods of Wind Operated Electricity Generators (WOEG), and also

resultantly short-paid IGST, thereby causing the short payment of Customs Duty.

9. The Importer is a regular importer of parts of WOEG (Casting / Non-casting items), hence, they are believed to be well aware of Notification No.42/2017- Cus (ADD) dated 30.08.2017, but it appears that they have willfully/intentionally not paid the ADD in terms of Notification No.42/2017-Cus (ADD) dated 30.08.2017, and also resultantly short-paid IGST, thereby causing the short payment of Customs Duty of the above said amount.

#### **10. VIOLATION OF STATUTORY PROVISIONS:-**

10.1. In relation to the aforesaid facts, it is pertinent to quote relevant provisions of the Customs Act, 1962 and the importer's violation in respect of the same.

10.2. Whereas, it appears that the importer has failed to pay Anti- dumping duty as leviable under sub-section (1) and (5) of Section 9A of the Customs Tariff Act, 1975, read with rules 18 and 20 of the Customs Tariff (IACADDDADI) Rules, 1995 and Notification No. 42/2017-CUS (ADD) dated 30.08.2017, by way of wrongly self-assessing the Bills of entries filed under Section 46 of the Customs Act, 1962.

10.3. The imported goods, namely, "Wind Tower with accessories (parts of WOEG)", imported from China, include parts falling under the description of goods as described in the implied meaning of Casting for Wind Operated Electricity Generators as per the Note (i) of the Table under Notification No. 42/2017-CUS (ADD) dated 30.08.2017.

10.4. As per Section 12 of the Customs Act, 1962 read with Section 9 of the Customs Tariff Act, 1975 and Rules 20 and 22 of the Customs Tariff (IACCDSDADI) Rules, 1995, read with entry at sr. no. 17 of the TABLE under Notification No. 42/2017-CUS(ADD)dated 30.08.2017, the said tariff item, as classified by the importer under Customs Tariff item 84834000, attracts Anti-Dumping Duty @ 35.92% of the landed value of the said goods imported from China. However, the importer failed to properly self- assess and pay the said Anti-Dumping Duty, as discussed here in above.

10.5. As per Section 12 of the Customs Act, 1962 read with sub-section(7) of Section 3 of the Customs Tariff Act, 1975 and read with entry at sr. no. 234 of the SCHEDULE I under Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 the said tariff item, as classified by the importer under Customs Tariff item 84834000, attracts Integrated GST @ 5% ad valorem, during the period upto 29.09.2021. The integrated GST is leviable on the value of the imported article as determined under sub-section (8) or sub-section (8A) of Section 3 of the Customs Tariff Act, 1975. Accordingly, all customs duties (including ADD), except IGST and GST Cess, are required to be added in the transaction value to arrive at the assessable value for calculation of the integrated tax. However, the importer failed to properly self-assess and short-

paid IGST pro-rata, as discussed here in above.

10.6. As per sub-section (4) and (4A) of Section 46 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 ensure the accuracy and completeness of the information given therein. However, by way of improper self-assessment in the Bills of entries filed under Section 46 of the Customs Act, 1962, the importer has indulged in evasion of duties of customs, amounting **to Rs. 47,94,935/-**, as discussed above.

10.7. Thus, the importer has contravened the provisions of Section 12 of the Customs Act, 1962 read with Section 9 of the Customs Tariff Act, 1975 and Rules 20 and 22 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for determination of injury) Rules, 1995, read with Notification No. 42/2017- CUS (ADD) dated 30.08.2017. The importer has also contravened the provisions of Section 46 of the Customs Act, 1962 and evaded payment of duties of customs amounting to Rs.47,94,935/-, as discussed above by way of improper self-assessment in the Bills of entries filed under Section 46 of the Customs Act, 1962, thus resorting to willful mis-statement and suppression of facts and rendered themselves liable for action as envisaged under Section 28(4) of the Customs Act, 1962 for recovery of duties short- paid amounting to Rs.47,94,935/-, extended period upto five years is applicable.

10.8. Whereas, the importer has contravened the provisions of Section 12 of the Customs Act, 1962 read with Section 9 of the Customs Tariff Act, 1975 and Rules 20 and 22 of the Customs Tariff (IACCD SADI) Rules, 1995 read with Notification No. 42/2017-CUS (ADD) dated 30.08.2017. The importer has also contravened the provisions of Section 46 of the Customs Act, 1962 and evaded payment of duties of customs amounting to Rs.47,94,935/-,as discussed above and rendered themselves liable for action as envisaged under Section 28(4) of the Customs Act, 1962 for recovery of duties short-paid as discussed above along with interest as stipulated under section 28AA of the Customs Act, 1962 and the importer has rendered themselves liable to penalty under Section 117 of the Customs Act,1962.

10.9. The importer has evaded payment of duties of customs amounting to **Rs.47,94,935/-**, as discussed above, by way of improper self-assessment in the Bills of entries filed under Section 46 of the Customs Act, 1962, thus resorting to willful mis-statement and suppression of facts, the importer has rendered themselves liable to pay penalty under Section 114A of the Customs Act, 1962.

**10.10. 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.

**10.11.Section 28AA of the Customs Act, 1962** provides for levy of interest on delayed payment of duty.

1. Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.
2. Interest at such rate not below ten percent and not exceeding thirty-six percent, per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

**10.12.Section 28(5) of the Customs Act, 1962** states that 'Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged 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 by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section(4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under Section 28AA and the penalty equal to fifteen percent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing'.

**10.13.Section 28(6) of the Customs Act, 1962** states that 'Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

(i) that the duty with interest and penalty has been paid in full, then the proceedings in respect of such person or other person or other persons to whom the notice is employed under sub-section (1) or sub-section (4), shall without prejudice to the provisions of Section 135, 135A and 140 deemed to be conclusive as to the matters stated therein'.

10.14. It is pertinent to mention that the provisions pertaining to Self-

Assessment under the Customs Act 1962 which were implemented w.e.f. 08.04.2011 under the Finance Act 2011, ushers in a trust based Customs-Trade partnership leading to greater facilitation of complaint trade. Board's Circular no. 17/2011 dated 08.04.2011 specifies that the responsibility for assessment has been shifted to the importer/exporter; that Section 17 of the Customs Act 1962 provides for self-assessment of duty on imported and export goods by the importer or exporter himself by filing a Bill of Entry or Shipping Bill, as the case may be, in the electronic form (Section 46 or 50); that the importer or exporter at the time of self-assessment will ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported/export goods while presenting Bill of Entry or Shipping Bill. However, it is viewed that non-compliant importers/exporters could face penal action on account of wrong Self-Assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade policy or any other provision under the Customs Act, 1962 or the Allied Acts. From the above mentioned facts, it is clearly evident that the importer has not exercised due diligence in respect of self-assessing the subject goods on their importation and has thus violated the provisions of the Self-Assessment procedures.

**10.15. As per sub-section (4) of Section 46 of 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, and such other documents relating to the imported goods. In the subject case, the importer has violated the provisions of the Customs Act 1962 in as much as misclassified the imported goods, resulting in short- payment of customs duties. Therefore, such violation amounts to mis- declaration in terms of the Provisions of Section 111(m) of the Customs Act, 1962.

**10.16. Sec 111 of Customs Act, 1962** provides for confiscation of improperly imported goods and the applicable subsections are (m) which has been detailed below:

*“(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under Section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to subsection(1) of section 54.”*

**10.17 Sec. 112 (a) of Customs Act, 1962** provides for penalty for improper importation of goods, etc. It states “Any person, -

*“(a) 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.” Since the importer has rendered the impugned goods liable for confiscation under Section 111 of the Customs Act 1962, the importer is liable for penal action under Section 112 (a) of the Customs Act 1962.”*

**10.18 Sec. 114A of the Customs Act, 1962** provides for 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 22 sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:

11. Now, therefore, M/s. Inox Wind Limited, (IEC code 2209000939), having its address at Survey No. 184, 189/3, 190/1, 190/2, Bhachao Road, Village Kanaiyable, District Kachchh, Gujarat-370001, are hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House Mundra, Kutch, having his office at Mundra Port & SPL Economic Zone, Mundra-370 421, within thirty days from the receipt of this notice, as to why: -

- i. The assessment in respect of Bills of entry mentioned in Annexure-A should not be rejected;
- ii. Anti-Dumping Duty (ADD) at applicable rate under notification No.42/2017-Cus. (ADD) dated 30.08.2017 on the said goods namely parts of WOEI imported vide the Bills of Entry as detailed in the Annexure-A should not be applied;
- iii. The differential Customs duties totally amounting to Rs.47,94,935/- (ADD-45,66,605/-+ IGST- 2,28,330/-), (Rupees Forty-Seven Lakhs Ninety-Four Thousand Nine Hundred and Thirty-Five only), as discussed here in above, should not be demanded and recovered from them in terms of Section 28(4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962;
- iv. The impugned goods with the total declared Assessable value of Rs. 1,17,44,356/- as detailed in Annexure-A, should not be held liable to confiscation under Section 111(m) of the Customs Act, 1962, for short levy of duty by reason of willful misstatement & suppression of facts;
- v. Penalty should not be imposed upon them under Section 112(a) and/or 114A of the Customs Act, 1962.

#### **WRITTEN SUBMISSION AND RECORD OF PERSONAL HEARING:**

12. No reply received from the importer regarding Show Cause Notice under F. No. GEN/ADJ/ADC/1120/2024-Adjn dated 19.07.2024. Further, Audi alteram partem', is an important principal of natural justice that dictates to hear the other side before passing any order, Therefore, importer M/s Inox Wind Limited (IEC: 2209000939) has been given 04 personal hearing on different dates i.e. 02.12.2024, 12.03.2025, 13.05.2025 and 30.05.2025. However, the importer has not attended any PH and no reply has been received from the importer till date. Further, The Commissioner of Customs, Mundra Custom House has extended the period of issuance of O-IN-O in this case as per Section 28(9)(b) for the orders issued under Section 28(4).

#### **DISCUSSION AND FINDINGS:**

13. I have carefully gone through the facts of the case and Show Cause

Notice F. No. GEN/ADJ/ADC/1120/2024-Adjn dated 19.07.2024 and the details of the case provided before me. I have also find that th importer was given 04 opportunities for submission as per principal of Natural Justice but the importer was unable to appear/reply of the said PH.

14. I find that following main issues involved in the subject Show Cause Notice, which are required to be decided in the present adjudication are as below:

- i. The assessment in respect of Bills of entry mentioned in Annexure-A should not be rejected;
- ii. Anti-Dumping Duty (ADD) at applicable rate under notification No.42/2017-Cus. (ADD) dated 30.08.2017 on the said goods namely parts of WOEG imported vide the Bills of Entry as detailed in the Annexure-A should not be applied;
- iii. The differential Customs duties totally amounting to Rs.47,94,935/-( ADD- 45,66,605/-+ IGST- 2,28,330/-), (Rupees Forty-Seven Lakhs Ninety- Four Thousand Nine Hundred and Thirty-Five only), as discussed here in above, should not be demanded and recovered from them in terms of Section 28(4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962;
- iv. The impugned goods with the total declared Assessable value of Rs. 1,17,44,356/- as detailed in Annexure-A, should not be held liable to confiscation under Section 111(m) of the Customs Act, 1962, for short levy of duty by reason of willful misstatement & suppression of facts;
- v. Penalty should not be imposed upon them under Section 112(a) and/or 114A of the Customs Act, 1962.

**14.1.** I find that the importer M/s. Inox Wind Limited, (IEC code 2209000939), having its address at Survey No. 184, 189/3, 190/1, 190/2, Bhachao Road, Village Kanaiyable, District Kachchh, Gujarat-370001 has imported the "PARTS OF WIND OPERATED ELECTRICITY GENERATOR" falling under CTH 84834000," at Mundra Port. The said importer is regularly importing the said goods from Mundra Port on payment of Customs duty. I find that during the course of Post Clearance Audit, it is noticed that M/s. Inox Wind Limited, has filed the BoEs as listed in the **Annexure A** below, attached herewith), through the Customs brokers M/s. JMC Logistics Services for the import of "PARTS OF WIND OPERATED ELECTRICITY GENERATOR", classifying the same under Customs Tariff item 84834000, on payment of BCD @7.5%/5% (20% Sapta Notification no. 50/2018-CUS), SWS @10% & IGST @5%, imported from China (Country of origin), Supplier Names are listed in the Annexure-A. However, no Anti-dumping duty is paid in view of Notification No. 42/2017- CUS(ADD) dated 30.08.2017.

#### Annexure-A

Annexure showing the details of ADD not paid by M/s INOX WIND LIMITED														
(Amount inRs.)														
Sr. No.	Customs Site	Bill of Entry No.	Bill of Entry Date	Name of Supplier/Exporter	Assessable Value Amount	BCD @ 7.5% paid	SWS @ 10% paid	IGST @ 5% paid	Landed value (6+7+8+9)	ADD payable on Landed Value @ 35.92% (10)	IGST payable (6+7+8+11)*5%	Differential IGST payable (12-9)	Differential Total (11+13)	Full Item Description
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	INMUN1	16/02/21	7/01/21	84834000 Dalian Harui Special Transmission	3346265	250970	2509	1817	3622331	1301141	246174	65057	1366198	PARTS OF WIND OPERATED ELECTRICITY GENERATOR FOR WT2000DF MODEL 2.0MW- PITCH DRIVE (GEAR BOX) 30 SETS (3 SETS / UNIT)GENERATOR WITHOUT ANTI

			8 1														
2	IN MU N1	16 /1 /2 02 1 1 8 1	71 10 11 18 1	84 83 40 00	Dalian Huarui Special Transmission	8398091	629857	6298456	4547	9090933	3265463	617820	163273	3428736	PARTS OF WIND OPERATED ELECTRICITY GENERATOR FOR WT2000DF MODEL2.0MW-YAW DRIVE 40 UNIT (4SETS / UNIT)GENERATOR WITHOUT ANTI		
						880827	8808	63563	12713265	4566605	863993	228330	47,94,935				

**14.2.** I find that as per Notification No.42/2017- Cus (ADD) dated 30.08.2017, Anti-Dumping duty (ADD) is also leviable on import of Castings for Wind operated Electricity Generators (WOEG), whether or not machined, in raw, finished or sub-assembled form, or as a part of sub-assembly, or a part of an equipment/component meant for WOEG falling under tariff item 84834000 of the Customs Tariff. The Anti-Dumping duty(ADD) is applicable on subject goods at the rate of an amount equivalent to the difference between the quantum of anti-dumping duty calculated as per column (8) and the quantum of anti-subsidy/countervailing duty payable, if any, of the said Table under Notification No. 42/2017-CUS (ADD) dated 30.08.2017.

**14.3. I find that Relevant para of Notification No. 42/2017-CUS (ADD) dated 30.08.2017 read is as under:-**

“..... in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes definitive anti-dumping duty on the subject goods, the description of which is specified in column (3) of the Table below, falling under Chapter heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), exported by the exporters as specified in the corresponding entry in column (7), and imported into India, an anti-dumping duty at the rate of an amount equivalent to the difference between the quantum of anti-dumping duty calculated as per column (8) and the quantum of anti-subsidy/countervailing duty payable, if any, of the said Table, namely :

Table

<i>S. No.</i>	<i>Subheading or tariff item</i>	<i>Description of goods</i>	<i>Country of origin</i>	<i>Country of export</i>	<i>Producer</i>	<i>Exporter</i>	<i>Duty amount as % of</i>
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							landed value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
.....							
17.	8483 40 00, 8503 00 10 or 8503 00 90	Castings for Wind Operated Electricity	China PR	China PR	Any other combination than S.No. 1 to 16		35.92

**Note – (i) Castings for Wind Operated Electricity Generators** for the purpose of the present notification implies "Castings for wind operated electricity generators also known as castings for windmill or wind turbine, whether or not machined, in raw, finished or sub assembled form, or **as a part of a sub-assembly, or as a part of an equipment/component meant for wind- operated electricity generators**".

.....

*Explanation. – Landed value of imports for the purpose of this notification shall be the assessable value as determined by the Customs under the Customs Act, 1962 (52 of 1962) and includes all duties of customs except duties under sections 3, 3A, 8B, 9 and 9A of the said Act."*

**14.4.** I find that On perusal of the notifications, i.e. Notification No. 42/2017-Cus (ADD) dated 30.08.2017, for the purpose of levy of ADD and Notification No. 01/2016-Customs (CVD) dated 19.01.2016, for the purpose of levy of CVD vide, it is observed that both are identical to the product. In others words, the goods attract CVD vide Notification No. 01/2016- Customs (CVD) dated 19.01.2016 also attracts ADD vide Notification No.42/2017- Cus (ADD) dated 30.08.2017 and the rate of ADD shall be an amount equivalent to the difference between the quantum of anti-dumping duty calculated as per column (8) and the quantum of anti- subsidy/countervailing duty payable, if any. Whereas, I also find that the Castings for Wind Operated Electricity Generators for the purpose of the present notification also includes a part of an equipment/component meant for wind-operated electricity generators, as explained vide Note (i) of the Table under the said Notification No. 42/2017-Cus(ADD) dated 30.08.2017.

**14.5.** I find that by Non-payment of the Anti-Dumping Duty, in respect of the BoEs, as tabulated in the Annexure "A", has resulted in short-payment of Customs duty (ADD) @35.92% of the landed value of the said goods imported from China, which amounts to Rs.45,66,605/- (Column No.11 of Annexure-A) for the period 01.04.2022 to 30.08.2022, as calculated as per Annexure A attached herewith.

I also find that total amount of customs duty due to be recovered, comes to **Rs.47,94,935/-**, as calculated as under: -

S.No.	Customs Duty	Amount
1	BCD short-paid	-
2	SWS short-paid	-
3	ADD @35.92%-13.44% <b>(NOT PAID)</b>	<b>45,66,605/-</b>
4	<b>Differential IGST not paid</b>	<b>2,28,330/-</b>
5	<b>Total customs Duty Short-paid</b>	<b>47,94,935/-</b>

**14.6.** Further I find that all the import items do include casting parts which house various other parts and non-declaration of such parts by way of weight and value while being given an opportunity to do so shows disinclination on part of the Importer to provide critical information to the department. The basic function of a casting is in a wind turbine, to be used in a wind mill along with some other non-casting parts and components like tower, blades, etc. which leads to the generation of electricity. Further, a large number of castings are collectively used in a windmill. Some of these castings are assembled along with other products to prepare a sub- assembly. Eventually, a windmill comprises of a number of these sub-assemblies. It is appropriate to consider castings that may be imported as a part of equipment/component within the scope of the product under consideration so long as the scope of the measures is limited to casting portions of these equipment's/components used for wind mills or wind turbines or wind-operated electricity generators. It appears that Importer had intentionally furnished documents such as the Bills of Entry and its invoices, packing lists containing incorrect/in-sufficient material particular with respect to the value and weight of casting parts in the imported items. The items imported undeniably consisted of casting parts and such casting parts were manufactured by simple machining and polishing process and the component weight of these casting parts were significant. It is therefore a matter of fact that the items of import in question do have castings as a component and it is incumbent on the Importer to make a complete and correct declaration. Having failed to do so despite opportunities given to them, there is little option but to demand ADD on the entire value of the imported items to protect revenue interest. The Importer even if contesting the applicability of the ADD should have been more forthright and put forth the costing of the casting components which are part of the imported items which was not a difficult exercise.

**14.7.** I find that Section 17 of the Customs Act, 1962, gives an option to the importer, importing any goods for importation under section 46 ibid, to self-assess the duty, if any, leviable on such goods. In the self-assessment era, the importers have to act more responsibility manner and they are also required to build trust by filing the correct details & description of items along with correct classification of the goods. However, the importer, while filing the above mentioned bills of entry have willfully/intentionally not paid the ADD on their casting goods of Wind Operated Electricity Generators (WOEG), and also resultantly short-paid IGST, thereby causing the short payment of Customs Duty.

**14.8.** I find that as per Section 12 of the Customs Act, 1962 read with Section 9 of the Customs Tariff Act, 1975 and Rules 20 and 22 of the Customs Tariff (IACDSADI) Rules, 1995, read with entry at sr. no. 17 of the TABLE under Notification No. 42/2017-CUS(ADD)dated 30.08.2017, the said tariff item, as classified by the importer under Customs Tariff item 84834000, attracts Anti-

Dumping Duty @ 35.92% of the landed value of the said goods imported from China. However, the importer failed to properly self-assess and pay the said Anti-Dumping Duty, as discussed here in above. As per Section 12 of the Customs Act, 1962 read with sub-section (7) of Section 3 of the Customs Tariff Act, 1975 and read with entry at sr. no. 234 of the SCHEDULE I under Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 the said tariff item, as classified by the importer under Customs Tariff item 84834000, attracts Integrated GST @ 5% ad valorem, during the period upto 29.09.2021. The integrated GST is leviable on the value of the imported article as determined under sub-section (8) or sub-section (8A) of Section 3 of the Customs Tariff Act, 1975. Accordingly, all customs duties (including ADD), except IGST and GST Cess, are required to be added in the transaction value to arrive at the assessable value for calculation of the integrated tax. However, the importer failed to properly self-assess and short-paid IGST pro-rata, as discussed here in above.

**14.9.** I find that as per sub-section (4) and (4A) of Section 46 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 ensure the accuracy and completeness of the information given therein. However, by way of improper self-assessment in the Bills of entries filed under Section 46 of the Customs Act, 1962, the importer has indulged in evasion of duties of customs, amounting to **Rs. 47,94,935/-**, as discussed above. I find that the goods are liable for confiscation under Section 111(m) of the Customs Act, 1962, however, I also find that the goods are not physically available, seizure under Section 110 of the Customs Act, 1962 of the Customs Act, 1962 cannot be done.

14.9.1. I further find that the view of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2318 (9) G.S.T.L. 142 (Mad), has been cited by Hon'ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.) and the same has not been challenged by any of the parties concerned. Hence, I find that any goods improperly imported as provided in any sub-section of the Section 111 of the Customs Act, 1962 are liable to confiscation and merely because the Importer was not caught at the time of clearance of the imported goods, can't be given differential treatment. In view of the above, I find that the decision of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2318 (9) G.S.T.L. 142 (Mad.), which has been passed after observing decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2310(255) ELT A.120(SC), is squarely applicable in the present case. Accordingly, I observe that the present case also merits imposition of Redemption Fine.

**14.10.** I find that the relevant legal provisions of the Case are as follows:

**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.

**Section 28AA of the Customs Act, 1962** provides for levy of interest on delayed payment of duty.

1. Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.
2. Interest at such rate not below ten percent and not exceeding thirty-six percent, per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

**Section 28(5) of the Customs Act, 1962** states that 'Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged 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 by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section(4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under Section 28AA and the penalty equal to fifteen percent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing'.

**Section 28(6) of the Customs Act, 1962** states that 'Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

- (i) that the duty with interest and penalty has been paid in full, then the proceedings in respect of such person or other person or other persons to

whom the notice is employed under sub-section (1) or sub-section (4), shall without prejudice to the provisions of Section 135, 135A and 140 deemed to be conclusive as to the matters stated therein’.

It is pertinent to mention that the provisions pertaining to Self- Assessment under the Customs Act 1962 which were implemented w.e.f. 08.04.2011 under the Finance Act 2011, ushers in a trust based Customs- Trade partnership leading to greater facilitation of complaint trade. Board’s Circular no. 17/2011 dated 08.04.2011 specifies that the responsibility for assessment has been shifted to the importer/exporter; that Section 17 of the Customs Act 1962 provides for self-assessment of duty on imported and export goods by the importer or exporter himself by filing a Bill of Entry or Shipping Bill, as the case may be, in the electronic form (Section 46 or 50); that the importer or exporter at the time of self-assessment will ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported/export goods while presenting Bill of Entry or Shipping Bill. However, it is viewed that non-compliant importers/exporters could face penal action on account of wrong Self-Assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade policy or any other provision under the Customs Act, 1962 or the Allied Acts. From the above mentioned facts, it is clearly evident that the importer has not exercised due diligence in respect of self-assessing the subject goods on their importation and has thus violated the provisions of the Self-Assessment procedures.

**As per sub-section (4) of Section 46 of 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, and such other documents relating to the imported goods. In the subject case, the importer has violated the provisions of the Customs Act 1962 in as much as misclassified the imported goods, resulting in short- payment of customs duties. Therefore, such violation amounts to mis- declaration in terms of the Provisions of Section 111(m) of the Customs Act, 1962.

**Sec 111 of Customs Act, 1962** provides for confiscation of improperly imported goods and the applicable subsections are (m) which has been detailed below:

*“(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under Section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to subsection(1) of section 54.”*

**Sec. 112 (a) of Customs Act, 1962** provides for penalty for improper importation of goods, etc. It states “Any person, -

*“(a) 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.” Since the importer has rendered the impugned goods liable for confiscation under Section 111 of the Customs Act 1962, the importer is liable for penal action under Section 112 (a) of the Customs Act 1962.”*

-  
**Sec. 114A of the Customs Act, 1962** provides for 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 22 sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:

**14.11.** From the above I find that the importer has contravened the provisions of Section 12 of the Customs Act, 1962 read with Section 9 of the Customs Tariff Act, 1975 and Rules 20 and 22 of the Customs Tariff (IACCD SADI) Rules, 1995 read with Notification No. 42/2017-CUS (ADD) dated 30.08.2017. The importer has also contravened the provisions of Section 46 of the Customs Act, 1962 and evaded payment of duties of customs amounting to Rs.47,94,935/-, as discussed above and rendered themselves liable for action as envisaged under Section 28(4) of the Customs Act, 1962 for recovery of duties short-paid as discussed above along with interest as stipulated under section 28AA of the Customs Act, 1962.

**14.12.** In view of the above facts, I find that The importer has evaded payment of duties of customs amounting to **Rs. 47,94,935/-**, as discussed above, by way of improper self-assessment in the Bills of entries filed under Section 46 of the Customs Act, 1962, thus resorting to willful mis-statement and suppression of facts, the importer has rendered the goods liable for confiscation under Section 111(m) of the Customs Act, 1962. The importer has also rendered themselves liable to pay penalty under Section 114A of the Customs Act, 1962.

**15. In view of the forgoing discussions and finding, I pass the following**

**ORDER**

- i. I order to reject the self-assessment of Bills of Entry mentioned in Annexure-A supra, and order for re-assessment of said BE's with applicable ADD under Notification No. 42/2017-Cus. (ADD) dated 30.08.2017 as per section 17(4) of the Customs Act, 1962.
- ii. I order to recover the differential Customs Duties totally amounting to Rs. 47,94,935/- (Rupees Forty-Seven Lakh Ninety-Four Thousand Nine Hundred Thirty-Five only) as per Section 28(4) along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

- iii. I order for confiscation of the goods having declared Assessable value of Rs. 1,17,44,356/- covered under Bills of Entry as mentioned in Annexure-A supra, under Section 111(m) of the Customs Act, 1962. I impose redemption fine of **Rs. 11,00,000/- (Rs. Eleven Lakh Only)** Under section 125(1) of Customs Act, 1962, in lieu of the confiscation;
- iv. I impose a penalty of **Rs. 47,94,935/- (Rupees Forty-Seven Lakh Ninety-Four Thousand Nine Hundred Thirty-Five only)** upon M/s. Inox Wind Limited (IEC: 2209000939), located at Survey No. 184, 189/3, 190/1, 190/2, Bhachao Road, Village Kanaiyable, District Kachchh, Gujarat-370001 under Section 114A of the Customs Act, 1962; However, as per first proviso to Section 114A of the Customs Act, 1962, if they pay the amount of duty determined under at (ii) above along with interest payable thereon above within thirty days from the date of communication of this order, the amount of penalty shall be twenty-five percent of the duty confirmed above. The benefit of reduced penalty shall be available if the amount of reduced penalty is also paid within the aforesaid period of thirty days.
- v. I refrain myself to impose a penalty under Section 112(a) upon M/s. Inox Wind Limited.

16. This order is issued without prejudice to any other action which may be required to be taken against any person as per the provision of the Customs Act, 1962 or any other law for the time being in force.

17. The Show Cause Notice bearing No. CUS/ADJ/ADC/1120/2024-Adjn dated 19.07.2024 stands disposed in above terms

**(Dipak Zala)**  
**Additional Commissioner of**  
**Customs Assessment Group-V,**  
**Mundra Customs**

**To,**

**M/s. Inox Wind Limited (IEC: 2209000939),**  
**Survey No. 184, 189/3, 190/1, 190/2,**  
**Bhachao Road, Village Kanaiyable, District**  
**Kachchh, Gujarat-370001**

**Copy to:**

1. The Dy./Asst. Commissioner of Customs (RRA/TRC/EDI), Mundra Customs.
2. Guard File.