कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.
Email: Group4-mundra@gov.in

A	**FILE NO.** फ़ाइल संख्या	CUS/ICFS/MISC/940/2026-Docks Examn
B	**OIO NO.** आदेश संख्या	MCH/ADC/AKM/232/2026-27
C	**PASSED BY** जारीकर्ता	Additional Commissioner of Customs, Customs House, Mundra.
D	**DATE OF ORDER** आदेश की तारीख	04-08-2026
E	**DATE OF ISSUE** जारी करने की तिथि	04-08-2026
F	**SCN No. & Date** कारण बताओ नोटिस क्रमांक	**Importer requested for waiver of PH and SCN vide letter dated 30.07.2026**
G	**NOTICEE/ PARTY/ IMPORTER** नोटिसकर्ता/पार्टी/आयातक	M/s Panchratan Steels Limited(IEC:0811023273), 40-41-42-44,RANSAN GIDC,TALUKA VIJAPUR,DISTRICT MEHSANA 382845
F	**DIN No.**	20260871MO0000A425F0

यहआदेश संबन्धित को नि:शुल्क 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 धारा12**8 A** के अंतर्गत प्रपत्र सीए**- 1** में चार प्रतियों में नीचे बताए गए पते परअपील कर सकताहै-

Any person aggrieved by this Order - in - Original may file an appeal under Section 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:
"सीमाशुल्कआयुक्त) अपील(,
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,
नवरंगपुरा,अहमदाबाद 380 009"
"THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA
HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,

NAVRANGPURA, AHMEDABAD-380 009."

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

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

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 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-1870के 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 ड्यूटि /ब्याज /दण्ड /जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। **Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.**

6 . अपील प्रस्तुत करते समय, सीमाशुल्क) अपील (नियम, 1982और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

7 . इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, **Commissioner (A)** के समक्ष मांग शुल्क का **7.5** %भुगतान करना होगा।
An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

M/s Panchratan Steels Limited(IEC: 0811023273) (hereinafter referred to as the 'Importer'), having their office at 40-41-42-44,RANSAN GIDC, TALUKA VIJAPUR, DISTRICT MEHSANA 382845, have filed a Bill of Entry No. 2638492 dated 21.07.2026, (hereinafter referred to as the 'said Bill of Entry') through their Customs Broker M/s. PANKAJ GOYAL AND CO. The details of declared Assessable Value and Duty are as below-

Table-A

Item No.	Bill of Entry No.	Description of Goods	Assessable Value(Rs.)	Duty (Rs.)
1	2638492 dated 21.07.2026	Stainless Steel Melting Scrap Grade 304 (CTH 72042190)	18,79,265/-	3,38,268/-

2. The aforesaid Bill of Entry has been transferred from the Dock Examination, Customs Mundra to Import Assessment Group 4 as it was found to be non-compliant of SIMS registration timeline and SIMS certificate had been issued in violation of the conditions as mentioned in notice issued vide F.no. S-21022/9/2025-TRADE-TAX dated 19.02.2026 of Ministry of Steel. The Bill of Entry was found to be non-compliant of SIMS registration timeline. Accordingly, Bill of Entry was pushed to Port Assessment Group for further proceedings. Details of particulars are as under:

Table-B

Sl. No.	Bill of Entry No. & date	IGM Inward date	SIMS Registration Date
1	2638492 dated 21.07.2026	21.07.2026	20.07.2026

3. As per the notice dt. 19.02.2026 issued vide F.No.: S-21022/9/2025-TRADE-TAX, TRADE & TAXATION Division, Ministry of Steel, Govt. of India by the Under Secretary. Effective from 20.02.2026

The advance registration period to apply for registration on the Steel Import Monitoring System (SIMS) Portal for import of all steel products, except items covered under specific HS Codes of Heading 7204 of ITC(HS), 2022 and import from SEZ/EOU to DTA, will be as under:

Country	***Period***
Nepal, Bhutan & Sri Lanka	***Not earlier than 60th day and not later than 2nd day before the expected date of arrival of import consignment***
All countries except Nepal, Bhutan & Sri Lanka	***Not earlier than 60th day and not later than 3rd day before the expected date of arrival of import consignment***

2. The advance registration period for import of items covered under specific HS codes of heading 7204 of ITC(HS), 2022 would be 'not earlier than 60th day and not later than 2nd day before the expected date of

arrival of import consignment'.

3. Further, the advance registration period for import of items from SEZ/EOU to DTA would be 'not earlier than 60th day and not later than 2nd day before the expected date of arrival of import consignment'.

4. The Automatic Registration Number thus generated shall remain valid for a period of 75 days.

5. This will be effective from 20.02.2026.

4. However, in the instant case, the importer has not followed the timelines/guidelines of the notice dt. 19.02.2026 issued vide F.No.: S - 21022/9/2025-TRADE-TAX, trade & SIMS registration certificate had been generated one day prior to the IGM inward date i.e. on 20.07.2026.

5. Since, goods were imported into India without following the requisite time-limit of SIMS certificate, the impugned goods have been imported without authorization and are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for his act of omission and commission the importer is liable for penalty under Section 112(a) of the Customs Act, 1962.

6. The relevant provisions of law relating to import and valuation of goods in general, the Foreign Trade Policy and Rules relating to imports, the liability of the goods to confiscation under the provisions of the Custom Act, 1962 and other laws for the time being in force are summarized as under:

a. *As per* ***Section 46(4) of the Customs Act, 1962****, the importer while presenting a Bill of Entry shall make and subscribe to a declaration as to the truth of the contents of such Bill of Entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.*

b. ***Section 111(d) of the Customs Act, 1962*** *provides for confiscation of any goods which are imported or attempted to be imported or are brought within the Indian Customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force.*

c. ***Section 112(a) of the Customs Acts, 1962****: - penalty for any person, who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act.*

7. In view of above, it appears that impugned goods are imported without following the requisite time-limit of SIMS registration. Therefore, it appears that the

goods imported vide impugned bill of entry are liable for confiscation under Section 111(d) of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a) of the Customs Act, 1962.

RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

8 . The Importer vide their letter dated 30.07.2026 has made following submission:

> *"We respectfully submit that the delay was purely procedural and unintentional, arising solely due to the delayed availability of the requisite import documents. There has been no loss of revenue or adverse impact on Government revenue, and the delay does not affect the correctness of the import declaration or the assessment of customs duty.*
>
> *In view of the above facts and circumstances, we humbly request your good office to kindly adjudicate the matter and assess the Bill of Entry on its merits.*
>
> *We further submit that we do not seek issuance of a Show Cause Notice or grant of a personal hearing in the present matter. Without prejudice to our rights and contentions, we are willing to accept and pay the applicable fine and/or penalty, if any, as may be determined by your good office in accordance with the provisions of law, and request that the Bill of Entry may kindly be assessed and cleared at the earliest."*

DISCUSSION AND FINDINGS

9 . I have carefully gone through the facts of the case. I find that M/s Panchratan Steels Limited (IEC: 0811023273) filed Bill of Entry No. 2638492 dated 21.07.2026 with declared Assessable value as Rs. 18,79,265/-. I find that during assessment proceedings it was found that the importer had not followed the timelines/guidelines for the SIMS registration in the instant case and SIMS registration certificate had been generated one day before the IGM inward date. I also find that the Importer waived their right of Show Cause Notice and Personal Hearing.

10. Now, I take up the above matter in detail. I find that goods imported vide said bill of entry required compulsory SIMS registration for importing into India in terms of guidelines of the notice dt. 19.02.2026 issued vide F.No.: S -21022/9/2025-TRADE-TAX, trade & taxation division, ministry of steel, Govt. of India by the Under Secretary. The importer can apply for said registration not earlier than 60th day and not later than 3rd day before the expected date of arrival of import consignment in case of countries other than Nepal, Bhutan & Sri Lanka. However, in the instant case, the importer has not followed the

timelines/guidelines of said Notice and registration was not completed within the stipulated time prescribed by the Notice dt. 19.02.2026 issued vide F.No.: S -21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary.

11. In the instant case, the SIMS registration date is 20.07.2026 which one day before arrival of import consignment. However, as per the notice dated 19.02.2026 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary, the SIMS shall require importers to apply for registration not earlier than 60th day and not later than 3rd day before the expected date of arrival of import consignment w.e.f. 20.02.2026. Therefore, it is evident that SIMS registration has not been obtained within the stipulated time prescribed by the Notice dt. 19.02.2026 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary. provision of Section 125(1) find that it is nothing but utter negligence on the part of the importer in respect of the compliance at Customs end as it is evident that the Importer has enough time period i.e. 60 days before arrival of import consignment to apply for SIMS registration as per the notice dated 19.02.2026 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary.

12. Since goods were imported into India without following timelines of SIMS certificate, the impugned goods have been imported without authorization and therefore, are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for its acts of omission and commission the importer is liable for penalty under Section 112(a) of the Customs Act, 1962. Since the Importer has submitted SIMS registration on date 20.07.2026, therefore, the goods can be cleared for home consumption under the provision of Section 125 (1) of the Customs Act, 1962.

13. Accordingly, I pass the following order:

ORDER

i. I order for confiscation of the impugned goods imported vide Bill of Entry No. 2638492 dated 21.07.2026 having assessable value of Rs.18,79,265/- under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under the provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of **Rs. 15,000/- (Rupees Fifteen Thousands Only).**

ii. I impose a penalty of **Rs. 5000/-(Rupees Five Thousands only)** o n M/s Panchratan Steels Limited (IEC: 0811023273) under Section 112(a)(i) of the Customs Act, 1962, for their act of omission and commission.

14. This Order is issued without prejudice to any other action that may be taken against the noticee or persons or imported goods under the provisions of the Customs Act, 1962 or any other law for the time being in force in India.

Digitally signed by
Amit Kumar Mishra
Date: 04-08-2026
17:38:10

(AMIT KUMAR MISHRA)
Additional Commissioner,
Import Assessment,
Customs House, Mundra.

To,

M/s Panchratan Steels Limited (IEC: 0811023273)
40-41-42-44,RANSAN GIDC,TALUKA VIJAPUR,DISTRICT MEHSANA 382845
Copy to:

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