प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद
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निबन्धित पावती डाक द्वारा / By SPEED POST A.D.

फा. सं./ F. No.: VIII/10-06/Commr/O&A/2026-27
DIN - 20261071MN00002D8502

आदेश की तारीख/Date of Order : 26.10.2026
जारी करने की तारीख/Date of Issue : 26.10.2026

द्वारा पारित :- **मनीष कुलहरी, आयुक्त**
Passed by :- **Manish Kulhary, Commissioner**

मूल आदेश संख्या :

Order-In-Original No: AHM-CUSTM-000-COMMR-17-2026-27 dtd. 26.10.2026 in the case of M/s. Suzuki Motor Gujarat Pvt. Ltd., Plot No. 334 & 335, Survey No. 293, Village Hansalpur, Near Becharaji, Taluka Mandal, Ahmedabad, Gujarat-382130.

1 जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसे व्यक्तिगत प्रयोग के लिए निःशुल्क प्रदान की जाती है।

1. This copy is granted free of charge for private use of the person(s) to whom it is sent.

2. इस आदेश से असंतुष्ट कोई भी व्यक्ति इस आदेश की प्राप्ति से तीन माह के भीतर सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण, अहमदाबाद पीठ को इस आदेश के विरुद्ध अपील कर सकता है। अपील सहायक रजिस्ट्रार, सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण, दुसरी मंज़िल, बहुमाली भवन, गिरिधर नगर पुल के बाजु मे, गिरिधर नगर, असारवा, अहमदाबाद -380 004 को सम्बोधित होनी चाहिए।

2. Any person deeming himself aggrieved by this Order may appeal against this Order to the Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench within three months from the date of its communication. The appeal must be addressed to the Assistant Registrar, Customs, Excise and Service Tax Appellate Tribunal, 2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Girdhar Nagar, Asarwa, Ahmedabad – 380004.

3. उक्त अपील प्रारुप सं. सी.ए.3 में दाखिल की जानी चाहिए। उसपर सीमा शुल्क (अपील) नियमावली, 1982 के नियम 3 के उप नियम (2) में विनिर्दिष्ट व्यक्तियों द्वारा हस्ताक्षर किए जाएंगे। उक्त अपील को चार प्रतियाँ में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलग्न की जाएँ (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए) । अपील से सम्बंधित सभी दस्तावेज भी चार प्रतियाँ में अग्रेषित किए जाने चाहिए।

3. The Appeal should be filed in Form No. C.A.3. It shall be signed by the persons specified in sub-rule (2) of Rule 3 of the Customs (Appeals) Rules, 1982. It shall be

filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents of the appeal should be forwarded in quadruplicate.

4. अपील जिसमें तथ्यों का विवरण एवं अपील के आधार शामिल हैं, चार प्रतियों में दाखिल की जाएगी तथा उसके साथ जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलगन की जाएंगी (उनमें से कम से कम एक प्रमाणित प्रति होगी)

4. The Appeal including the statement of facts and the grounds of appeal shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy.)

5. अपील का प्रपत्र अंग्रेजी अथवा हिन्दी में होगा एवं इसे संक्षिप्त एवं किसी तर्क अथवा विवरण के बिना अपील के कारणों के स्पष्ट शीर्षों के अंतर्गत तैयार करना चाहिए एवं ऐसे कारणों को क्रमानुसार क्रमांकित करना चाहिए।

5. The form of appeal shall be in English or Hindi and should be set forth concisely and under distinct heads of the grounds of appeals without any argument or narrative and such grounds should be numbered consecutively.

6. केंद्रिय सीमा शुल्क अधिनियम,1962 की धारा 129 ऐ के उपबन्धों के अंतर्गत निर्धारित फीस जिस स्थान पर पीठ स्थित है, वहां के किसी भी राष्ट्रीयकृत बैंक की शाखा से न्यायाधिकरण की पीठ के सहायक रजिस्ट्रार के नाम पर रेखांकित माँग ड्राफ्ट के जरिए अदा की जाएगी तथा यह माँग ड्राफ्ट अपील के प्रपत्र के साथ संलग्न किया जाएगा।

6. The prescribed fee under the provisions of Section 129A of the Customs Act,1962 shall be paid through a crossed demand draft, in favour of the Assistant Registrar of the Bench of the Tribunal, of a branch of any Nationalized Bank located at the place where the Bench is situated and the demand draft shall be attached to the form of appeal.

7. इस आदेश के विरूद्ध सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण में शुल्क के 7.5% जहां शुल्क अथवा शुल्क एवं जुरमाना का विवाद है अथवा जुरमाना जहां शीर्फ जुरमाना के बारे मे विवाद है उसका भुकतान करके अपील की जा शकती है।

7. An appeal against this order shall lie before the Tribunal 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".

8. न्यायालय शुल्क अधिनियम, 1870 के अंतर्गत निर्धारित किए अनुसार संलग्न किए गए आदेश की प्रति पर उपयुक्त न्यायालय शुल्क टिकट लगा होना चाहिए।

8. The copy of this order attached therein should bear an appropriate court fee stamp as prescribed under the Court Fees Act, 1870.

Subject: - Investigation Report received from DRI, Chennai vide F. No. DRI/CZU/VIII/26/79/2025(E-Cell) dated 27.05.2026 for closure of proceedings under Section 28(2) of the Customs Act, 1962, regarding short-payment of customs duty by way of misclassification of imported goods i.e. "Sunlight Sensors" under CTI 9027 8990 instead of correct classification under CTI 9031 8000 by M/s Suzuki Motor Gujarat Pvt. Ltd. (now amalgamated with M/s Maruti Suzuki India Limited).

Facts & Findings:

Specific intelligence was developed by the Directorate of Revenue Intelligence (DRI), Chennai Zonal Unit, that M/s Suzuki Motor Gujarat Pvt. Ltd. (hereinafter referred to as "M/s SMG"), IEC No. 0815005687, having its premises at Plot No. 334 & 335, Survey No. 293, Village Hansalpur, Near Becharaji, Taluka Mandal, Ahmedabad, Gujarat, had imported automotive components described as "Components for Suzuki Vehicles" through ICD Sanand (INSAU6) and ICD Viramgam (INVGR6). Certain items identified as "Sunlight Sensors" were declared under CTI 9027 89 90 and cleared at Nil rate of Basic Customs Duty (BCD), while IGST was paid at 18%. The intelligence gathered indicated that the goods were appropriately classifiable under CTI 9031 80 00, attracting BCD at 15%, in addition to applicable Social Welfare Surcharge (SWS) and IGST, resulting in short-payment of customs duty.

1.2 Accordingly, a letter dated 04.08.2025 was issued to M/s SMG, explaining the basis of the proposed classification. It was pointed out that Heading 9027 covers instruments and apparatus for physical or chemical analysis and other measuring or checking functions specified therein, whereas the impugned goods appeared to function as sunlight-detecting devices which sense light and transmit corresponding signals to the vehicle's HVAC system. Reference was made to the HSN Explanatory Notes to Heading 9031, which include opto-electronic sensors, and to the decision of the Hon'ble CESTAT in the case of M/s Denso Haryana Pvt. Ltd. wherein oxygen censors were held to be appropriately classified under Heading 9031.

1.3 In their reply dated 25.08.2025, M/s SMG stated that the Sunlight Sensors were imported from Suzuki Motor Corporation, Japan, during the period December 2022 to July 2025. The importer stated that the subject goods i.e., Sunlight Sensors "*are used to monitor the sunlight and adjust the AC control according to sunlight outside the car. It is used to improve the comfort level of the driver and passengers on sunny days. It sends signals for increasing the cooling efficiency.*" M/s SMG contested the proposed classification and relied upon Order-in-Appeal No. AHM-CUSTM-000-APP-350-24-25 dated 19.03.2025 passed by the Commissioner of Customs (Appeals), Ahmedabad, in which "Sensor, Sun Light" had been held classifiable under Heading 9027. M/s SMG reiterated this position in its communication dated 02.09.2025 and sought time to compile the import documents.

1.4 During the course of investigation, it emerged that M/s SMG had been amalgamated with M/s Maruti Suzuki India Limited (hereinafter referred to as "M/s MSIL") with effect from 01.12.2025 pursuant to the order dated 06.11.2025 passed by the National Company Law Tribunal, New Delhi. M/s MSIL informed the department that M/s SMG had ceased to exist as a separate legal entity and that, in terms of the amalgamation order, the rights, liabilities, records and ongoing proceedings of M/s SMG were being dealt with by M/s MSIL as successor-in-interest. M/ s MSIL accordingly participated in the investigation and furnished the information and records available with them.

1.5 Further, voluntary statement of Shri Pankaj Kumar, Senior Manager (Legal), M/s MSIL, was recorded on 10.02.2026 under Section 108 of the Customs Act, 1962, wherein, he inter alia stated that M/s SMG had adopted CTI 9027 89 90 under a bona fide understanding of the tariff entry, supported by the aforesaid appellate order. He acknowledged that the Sunlight Sensor

may also fall within the broad scope of CTH 9031, which covers measuring or checking instruments not specified elsewhere. He further confirmed that identical Sunlight Sensors imported contemporaneously by M/s MSIL from the same supplier were being declared under CTI 9031 80 00 on payment of BCD at 15%. He acknowledged that, having regard to the functional characteristics of the goods and the classification adopted by M/s MSIL for identical imports, CTI 9031 80 00 could be considered appropriate. M/s MSIL undertook to pay the differential customs duty for the relevant period together with applicable interest, while maintaining that the issue arose from a bona fide interpretational difference and that all material particulars had been declared in the import documents.

1.6 In its letter dated 10.02.2026, M/s MSIL reiterated that the classification adopted by M/s SMG had been based on a bona fide belief and the same was endorsed by the Commissioner of Customs (Appeals), Ahmedabad in the Order-in-Appeal dated 19.03.2025. Without prejudice to its submissions on classification, M/s MSIL accepted CTI 9031 80 00 for the purpose of resolving the ongoing inquiry and agreed to discharge the differential duty and interest. It was requested not to initiate any penal action as the issue pertains to classification involving interpretation, without any element of misrepresentation or suppression of facts. It was further requested that on payment of differential duty along with applicable interest, the proceedings be concluded in terms of Section 28(1)(b) and Section 28(2) of the Customs Act, 1962.

2. Analysis of Import Data and Functional Characteristics of the Impugned Goods

2.1 Analysis of the import data revealed that M/s SMG imported 103 consignments of "Components for Suzuki Vehicles" during the period from 04.08.2023 to 18.07.2025, which included "Sunlight Sensors" sourced from M/s Suzuki Motor Corporation, Japan. The goods were cleared through ICDs at Ahmedabad (ICD Sanand and ICD Viramgam) under CTI 9027 89 90, at NIL rate of Basic Customs Duty (BCD) and IGST @ 18%.

2.2 The impugned Sunlight Sensors are designed to detect the presence and relative intensity of sunlight entering the vehicle cabin and transmit corresponding electrical signals to the HVAC control system. Based on these signals, the system automatically adjusts parameters such as cooling intensity, fan speed and air distribution to maintain cabin comfort. The sensors function primarily as environmental sensing devices integrated into the vehicle's climate control system and are not marketed or used as standalone measuring instruments.

2.3 The impugned goods do not provide calibrated or standardized measurement outputs, express results in recognized units, or possess independent display or recording capabilities. Their function is limited to detecting variations in sunlight and transmitting corresponding signals for automated system control, rather than undertaking scientific measurement, analysis or quantification of light. Accordingly, their operational characteristics indicate that the impugned "Sunlight Sensors" function primarily as sensing and detection devices within an automotive control system.

2.4 In view of the above, it is clear that the essential character of the impugned "Sunlight Sensors" is that of sensing/detection devices and not measuring instruments. Their operation is based on responding to environmental stimuli and enabling automated system control, rather than conducting measurement, analysis, or quantification of light in any scientific sense.

3. Classification of the Impugned Goods:

3.1 The classification of goods under the Customs Tariff is governed by the General Rules for Interpretation (GRI) of the First Schedule to the Customs Tariff Act, 1975. In terms of GRI 1, classification is to be determined primarily with reference to the terms of the relevant tariff headings and the applicable Section and Chapter Notes. M/s SMG classified the impugned "Sunlight Sensors" under CTI 9027 89 90, availing NIL rate of BCD and paying IGST @ 18%, on the premise that the goods were instruments for measuring or checking quantities of light. The said classification has been examined with reference to the actual function, operational characteristics and nature of output of the goods.

3.2 Heading 9027 covers, inter alia, instruments and apparatus for measuring or checking quantities of heat, sound or light, including exposure meters, as well as instruments for physical or chemical analysis. Such instruments are designed to measure or quantify physical parameters and ordinarily provide calibrated, reproducible or standardized outputs. In contrast, the impugned Sunlight Sensors merely detect the presence and relative intensity of sunlight entering the vehicle cabin and generate corresponding electrical signals for use by the vehicle's HVAC control system. They do not measure light in standardized units, provide calibrated measurement outputs or perform any independent analytical or evaluative function. Their role is limited to sensing environmental conditions and transmitting signals to facilitate automatic adjustment of the vehicle's climate-control system. Accordingly, their functional characteristics do not correspond to instruments for measuring or checking quantities of light contemplated under Heading 9027.

3.3 Heading 9031 covers measuring or checking instruments, appliances and machines not specified or included elsewhere in Chapter 90. Significantly, the HSN Explanatory Notes to Heading 9031, under Section (I)(A)(7), expressly include electronic, opto-electronic and pneumatic sensors, whether or not automatic. From these notes, it is evident that opto-electronic sensors, whether or not automatic, are specifically covered under CTH 9031. The impugned Sunlight Sensors, which detect sunlight and convert the detected intensity into electrical signals for automated control, fall within the functional description of opto-electronic sensing devices. They do not possess the essential characteristics of measuring instruments envisaged under Heading 9027. Applying GRI 1, and considering the terms of the relevant headings and the HSN Explanatory Notes, the impugned goods i.e. "Sunlight Sensors" are appropriately classifiable under CTI 9031 8000, covering "other instruments, appliances and machines," rather than CTI 9027 89 90.

3.4 The above conclusion is further supported by the contemporaneous import practice of M/s Maruti Suzuki India Limited, which during the relevant

period imported identical Sunlight Sensors from the same overseas supplier, M/s Suzuki Motor Corporation, Japan, under CTI 9031 8000 and paid BCD at the applicable rate of 15%. In his statement dated 10.02.2026, the authorised representative of M/s MSIL also acknowledged that classification under CTI 9031 8000 was consistent with the functional characteristics of the goods as sensing and detection devices. The said contemporaneous practice thus lends further support to the conclusion that the impugned goods are appropriately classifiable under CTH 9031 and not under CTH 9027. The Order-in-Appeal No. AHD-CUSTM-000-APP-350-24-25 dated 19.03.2025, relied upon by the importer, concerned classification under Chapter 87 vis-à-vis Chapter 90 and did not specifically adjudicate the dispute between Headings 9027 and 9031; hence, it does not determine the issue in the present case.

3.5 The classification of the impugned goods is further reinforced by the decision of the Hon'ble CESTAT, New Delhi, in *M/s Denso Haryana Pvt. Ltd. v. Commissioner of Customs (I&G), New Delhi*, Appeal No. C/173/2011-CU(DB), decided on 15.07.2015. The Tribunal held that oxygen sensors, though they detect a parameter (oxygen concentration), do not perform physical or chemical analysis, are not gas or smoke analysis apparatus, and do not measure viscosity, porosity, expansion, surface tension, or quantities of heat, sound or light. Consequently, they were excluded from CTH 9027 and classified under the residual heading CTH 9031. The reasoning of the said decision squarely applies to the impugned Sunlight Sensors. Like the oxygen sensors considered in the said decision, Sunlight Sensors are devices that detect the presence and relative intensity of a physical phenomenon (sunlight), do not measure light in calibrated or standardized units, do not perform any analytical or evaluative function, and merely generate proportional electrical signals for use in an automated control system (HVAC). In view of the functional characteristics of the impugned goods, the relevant tariff provisions, the HSN Explanatory Notes, the contemporaneous import practice of M/s MSIL and the aforesaid judicial precedent, it is concluded that the impugned Sunlight Sensors are appropriately classifiable under **CTI 9031 8000** and not under CTI 9027 89 90.

4. Quantification and verification of payment

4.1 In their letter dated 10.02.2026, M/s MSIL, while reiterating their submissions on merits, conveyed their acceptance of the classification of the impugned "Sunlight Sensors" under CTI 9031 8000. They agreed to deposit the differential customs duty along with applicable interest and, requested to conclude the proceedings under Section 28(2) of the Customs Act, 1962.

4.2 M/s MSIL vide their email dated 24.03.2026 submitted a reconciliation of the imports and differential duty liability for 103 Bills of Entry covering the period from 04.08.2023 to 18.07.2025, and for 20 Bills of Entry covering the period from 12.08.2025 to 29.11.2025. The details of total 123 Bills of Entry were cross-verified with import data available in the ICES/ISS database, and were found to be tallied. Accordingly, based on the reconciliation of import data, submissions made by M/s MSIL, and verification of records available in the ICES/ISS database, the differential liability comprised BCD, SWS and IGST, as applicable, arising from the classification adopted for the imported Sunlight Sensors for the period from 04.08.2023 to 29.11.2025, cleared through the ICDs at Ahmedabad (INSAU6 & INVGR6) was determined and

enclosed as Annexure-A. A summarized statement of the same is provided below.

Table-I

CUSTOM HOUSE CODE	NUMBER of BE's	Sum of ITEM WISE ASS VALUE	Duty already paid	BCD @ 15%	SWS @ 10% of BCD	IGST 18%	Total Duty Payable	Differential Duty Payable
INSAU6	60	18,57,35,719	3,34,32,430	2,78,60,358	27,86,036	3,89,48,780	6,95,95,174	3,61,62,744
INVGR6	63	18,54,67,692	3,33,84,183	2,78,20,154	27,82,015	3,88,92,575	6,94,94,744	3,61,10,561
Total	**123**	**37,12,03,411**	**6,68,16,613**	**5,56,80,512**	**55,68,051**	**7,78,41,355**	**13,90,89,918**	**7,22,73,305**

4.3 M/s MSIL vide their email dated 30.03.2026 informed that they had computed and discharged differential duty and applicable interest aggregating to Rs. 7,39,14,846/- (Rupees Seven Crore, Thirty-Nine Lakh, Fourteen Thousand, Eight Hundred and Forty-Six only) in respect of 103 Bills of Entry for the period 04.08.2023 to 18.07.2025. M/s MSIL furnished the duty calculation sheet and payment particulars, including an ECL summary with challan-wise break-up.

4.4 Vide its subsequent email dated 02.04.2026, M/s MSIL informed that they had also paid differential duty and applicable interest of Rs. 1,35,76,207/- (Rupees One Crore, Thirty-Five Lakh, Seventy-Six Thousand, Two Hundred and Seven only) in respect of a further 20 Bills of Entry for the period 12.08.2025 to 29.11.2025. The supporting payment particulars and ECL summary with challan-wise details were also furnished.

4.5 Thus, M/s MSIL, as successor-in-interest to M/s SMG, has voluntarily discharged the differential customs duty and applicable interest amounting to Rs. 8,74,91,053/- (Rupees Eight Crore, Seventy-Four Lakh, Ninety-One Thousand and Fifty-Three only) in respect of 123 Bills of Entry covering the period 04.08.2023 to 29.11.2025. The payment particulars and ECL summaries, supported by challan-wise details, were verified through ICEGATE in accordance with the procedure prescribed under Circular No. 27/2024-Customs dated 23.12.2024. The Bills of Entry and payment particulars were found to be in order. The detailed challan-wise break-up is enclosed as Annexure-B and summary of the payment made during the investigation is tabulated as under:

Table-II

CUSTOM HOUSE CODE	No. of BE's	Sum of ITEMWISE ASSVALUE	Duty already paid	BCD @ 15%	SWS @ 10% of BCD	IGST 18%	Total Duty Payable	Differential Duty	Interest Amount	Total paid
INSAU6	60	18,57,35,719	3,34,32,430	2,78,60,358	27,86,036	3,89,48,780	6,95,95,174	3,61,62,744	80,27,625	**4,41,90,369**
INVGR6	63	18,54,67,692	3,33,84,183	2,78,20,154	27,82,015	3,88,92,575	6,94,94,744	3,61,10,561	71,90,123	**4,33,00,684**
Total	123	37,12,03,411	6,68,16,613	5,56,80,512	55,68,051	7,78,41,355	13,90,89,918	7,22,73,305	1,52,17,748	**8,74,91,053**

4.6 M/s MSIL also requested, vide its communications including letter dated 05.05.2026, that the investigation be concluded in view of the Section 28(1)(b)

and 28(2) of the Customs Act, 1962 as the payment alongwith applicable interest were made before issuance of any show cause notice.

5. In the instant case, the imports of "Sunlight Sensors" were cleared through two ICDs located in Ahmedabad, namely INSAU6 (ICD Sanand) and INVGR6 (ICD Viramgam), both of which fall under the jurisdiction of the Principal Commissioner of Customs, Ahmedabad. As the entire differential duty liability arises within a single jurisdiction, the provisions of Section 110AA(i) of the Customs Act, 1962 are applicable. Further, in view of Section 110AA read with Notification No. 28/2022 Customs (NT) dated 31.03.2022, the proper officer in the instant case is "the Principal Commissioner/Commissioner of Customs, Ahmedabad", being the proper officer having jurisdiction over the subject Bills of Entry. Accordingly, the undersigned is competent to determine the duty liability and pass consequential orders in respect of all Bills of Entry covered under the present investigation.

6. Legal Provisions and Analysis:

6.1 In view of the request made by M/s Maruti Suzuki India Limited for closure of the proceedings under Section 28(2) of the Customs Act, 1962, it is necessary to examine whether the conditions prescribed under the said provision are satisfied in the present case.

6.2 Section 28(1)(b) of the Customs Act, 1962, enables a person chargeable with duty to pay, before service of notice, the duty on the basis of self-ascertainment or ascertainment by the proper officer, along with applicable interest under Section 28AA. In terms of Section 28(2), where the duty and interest payable under Section 28(1)(b) have been paid before issuance of a show cause notice, no notice shall be served in respect of the duty and interest so paid or the penalty leviable in respect thereof, subject to fulfilment of the conditions prescribed therein.

6.3 In the instant case, M/s MSIL, as successor-in-interest to M/s SMG, has accepted the classification of the impugned Sunlight Sensors under CTI 9031 80 00 for the purpose of the present proceedings and has paid the differential customs duty, comprising BCD, SWS and IGST, along with applicable interest, for the period from 04.08.2023 to 29.11.2025. The payments were made before issuance of any show cause notice and have been verified by the DRI against the relevant payment records.

6.4 As regards the circumstances leading to the short-payment, the goods were declared in the Bills of Entry as Sunlight Sensors and the investigation did not identify any discrepancy in their declared description or quantity. Further, the relevant import particulars were available in the import documentation. The short-payment of duty appears to have arisen on account of adoption of an incorrect classification under CTH 9027 on the basis of the importer's interpretation of the relevant tariff entries. In support of such understanding, the importer had also relied upon Order-in-Appeal dated 19.03.2025 passed by the Commissioner of Customs (Appeals), Ahmedabad, in their own case involving the same "Sunlight Sensors," wherein the product was allowed to be classified under Heading 9027. Although the said appellate order did not specifically adjudicate the classification dispute between CTI 9027 and CTI 9031, it lends support to the importer's contention that the classification

adopted was based on a bonafide belief arising out of interpretational ambiguity, rather than any deliberate attempt to evade duty. While the investigation considered Heading 9031 to be the appropriate classification in view of the functional characteristics of the goods, the evidence on record does not indicate any wilful misstatement, suppression of facts, collusion, or deliberate intent to evade payment of customs duty. The short-payment, therefore, appears to have arisen from the interpretation and application of the competing tariff headings.

6.5 The Investigation Report forwarded by the Directorate of Revenue Intelligence (DRI), vide letter F. No. DRI/CZU/VIII/26/79/2025 (E-Cell) dated 27.05.2026, confirmed that the case falls within the ambit of Section 28(1) of the Customs Act, 1962, and recommended that it merits closure under Section 28(2) ibid.

6.6 In view of the foregoing, the payment of differential duty and applicable interest by M/s MSIL prior to the issuance of a show cause notice, the verification of the payments, and the findings regarding the circumstances leading to the short-payment, the conditions for closure under Section 28(2) of the Customs Act, 1962, are considered to be satisfied. The recommendation of DRI for closure of the case under the said provision is also noted. Accordingly, the case merits closure in terms of Section 28(2) of the Customs Act, 1962, to the extent provided under the said provision.

7. Order

7.1 In view of the foregoing, I find that M/s Maruti Suzuki India Limited, as successor-in-interest to M/s Suzuki Motor Gujarat Pvt. Ltd., has paid an aggregate amount of Rs. 8,74,91,053/- towards differential customs duty (Rs. 7,22,73,105/-) and applicable interest (Rs. 1,52,17,748/-) in respect of 123 Bills of Entry covering the period from 04.08.2023 to 29.11.2025, prior to issuance of any show cause notice under Section 28(1)(a) of the Customs Act, 1962. The short-payment of duty is covered under Section 28(1) of the Customs Act, 1962 and no evidence exists to indicate collusion, wilful misstatement or suppression of facts. Therefore, in terms of Section 28(2) of the Customs Act, 1962, no notice is required to be issued and the proceedings in respect of the aforesaid duty and interest stand concluded.

7.2 Accordingly, I order closure of proceedings under Section 28(2) of the Customs Act, 1962.

This
26/X/26

(Manish Kulhary),
Commissioner,
Customs, Ahmedabad

DIN- 20261071MN00002D8502

F. No. VIII/10-06/Commr/O&A/2026-27 Date: 26.10.2026

To,
M/s Suzuki Motor Gujarat Pvt. Ltd.
(now amalgamated with M/s Maruti Suzuki India Limited),

Plot No. 334 & 335, Survey No. 293,
Village Hansalpur, Near Becharaji, Taluka Mandal,
Ahmedabad, Gujarat

Copy to:

1. The Chief Commissioner of Customs, Gujarat Customs Zone, Ahmedabad;
2. The Additional Commissioner, Customs, TRC, HQ, Ahmedabad;
3. The Additional Commissioner, DRI, Chennai Zonal Unit in respect of the Investigation Report dated 27.05.2026.
4. The Assistant/Deputy Commissioner of Customs, ICD Sanand & ICD Viramgam, Ahmedabad;
5. The Superintendent of Customs(Systems) in PDF format for uploading on the website of Customs Commissionerate, Ahmedabad;
6. Guard File.