
	<p style="text-align: center;"><b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOM HOUSE, MUNDRA, KUTCH</b> MUNDRA PORT &amp; SPL ECONOMIC ZONE, MUNDRA-370421 Phone No. 02838-271029/423 FAX No. 02838-271425 Email : group4-mundra@gov.in</p>	 <p style="text-align: center;">सत्यमेव जयते</p>
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Date: 09-03-2026

**CORRIGENDUM TO Order-in-Original No. MCH/ADC/ZDC/658/2025-26 dated 28.02.2026**

In exercise of the powers conferred under Section 154 of the Customs Act, 1962, following substitution is made in the Order-in-Original No. MCH/ADC/ZDC/658/2025-26 dated 28.02.2026 issued by the Additional Commissioner of Customs, Import Assessment, Custom House, Mundra:

In Order-in-Original, OIO No. may be read as  
**“MCH/ADC/ZDC/683/2025-26”** instead of  
**“MCH/ADC/ZDC/658/2025-26”**.

All other contents of the said Order-in-Original shall remain unchanged.

**Digitally signed by  
Dipakbhai Zala  
Date: 09-03-2026  
11:35:18**  
Additional Commissioner,  
Import Assessment, Group-V,  
Custom House, Mundra

F.No. CUS/APR/ASS/458/2026-Gr 5-6

Dated: 09-03-2026

BY RPAD/E-MAIL/NOTICE BOARD/SPEED POST

To,  
M/s. Adani Green Energy Limited,  
Khasra No. 549, Village -Gale ki Basti, Fateh Garh,  
Jaisalmer345027

Copy to:

1. The Dy. Commissioner of Customs, Review Section, CH, Mundra
2. The Dy. Commissioner of Customs, TRC Section, CH, Mundra
3. The Dy. Commissioner of Customs, EDI Section, CH, Mundra
4. Guard file

	<p><b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS</b></p> <p><b>CUSTOM HOUSE, MUNDRA, KUTCH</b></p> <p>MUNDRA PORT &amp; SPL ECONOMIC ZONE, MUNDRA-370421</p> <p>Phone No. 02838-271029/423 FAX No. 02838-271425</p> <p>Email:- group5-mundra@gov.in</p>	 <p>सत्यमेव जयते</p>
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DIN-20260271MO000000BAF

A	फा .सं/. FILE NO.	CUS/APR/ASS/458/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/658/2025-26
C	द्वारा पारित किया गया PASSED BY	<b>Dipak Zala,</b> Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	28-02-2026
E	जारी करने की तिथि DATE OF ISSUE	28-02-2026
F	कारण बताओ नोटिस संखं . तिथि SCN NUMBER & DATE	Importer requested for SCH & PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/ PARTY/ IMPORTER	M/s. Adani Green Energy Limited, Khasra No. 549, Village -Gale ki Basti, Fateh Garh, Jaisalmer-345027

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

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

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

**“सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”**

**“The Commissioner of Customs (Appeals), Mundra, 4<sup>TH</sup> Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”**

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।  
Appeal shall be filed within three months from the date of communication of this order.
4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए -  
Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –
5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं<sup>o</sup>-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।  
The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.
6. अपील ज्ञापन के साथ ड्यूटी/दण्ड/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।  
Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।  
While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.
8. 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 (Appeals) 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. Adani Green Energy Limited having address at Khasra No. 549, Village – Gale ki Basti, Fateh Garh, Jaisalmer-345027, holding IEC-AAMCK1072B, GSTIN 36AAMCK1072B1ZT (hereinafter referred to as "the Importer") has filed Bill of Entry No. 7637137 dtd 19.02.2026 for import of "Crystalline Silicon Terrestrial Photovoltaic (PV) Modules (SI Wafer Based)(NType)(620WP)(Model No. JKM620N-66HL4M-BDV)" from China.

2. Details of Bill of Entry are as under:

#### **Table-I**

Bill of Entry No. & Date	7637137 dtd 19.02.2026
Importer	M/s. Adani Green Energy Limited, Khasra No. 549, Village -Gale ki Basti, Fateh Garh, Jaisalmer-345027
Customs Broker	M/s. HAH Intl Shipping Pvt Ltd, Mundra
Supplier/Manufacturer	M/s Jinko Solar (Shangrao) co. Ltd, No. 3 Yingbin Road, Economical Development Zone, Shangrao City, Jianxi P.R China
Assessable Value	Rs. 14,10,49,580/-
Description of Goods	So"Crystalline Silicon Terrestrial Photovoltaic (PV) Modules (SI Wafer Based)(NType)(620WP)(Model No. JKM620N-66HL4M-BDV)
HSN Code	85414300
B/L Date	13.02.2026
IGM Inward Date	21.02.2026

3. The subject Bill of Entry was initially facilitated under RMS and was assessed under self-assessment without interdiction. Subsequently, the importer approached this PAG seeking recall and reassessment of the Bill of Entry on account of certain corrections required in the assessment particulars.

4. Upon receipt of the request for recall and reassessment, the records of the Bill of Entry, import documents and compliance particulars were examined in detail. During such examination, it was observed that the imported goods, namely Crystalline Silicon Terrestrial Photovoltaic (PV) Modules (Wafer Based) (N-Type) (620WP) falling under HSN Code 85414300, are covered under the mandatory Renewable Energy Equipment Import Monitoring System (REE-IMS) registration requirement as introduced vide DGFT Notification No. 40/2025-26 dated 10.10.2025, effective from 01.11.2025. On verification of the REE-IMS certificate submitted by the importer, it was noticed that REE-IMS Registration No. REE20260002470 was obtained on 19.02.2026.

5. The import having been effected through sea route, the applicable condition under DGFT Notification No. 40/2025-26 mandates that applications for REE-IMS registration must be submitted at least five days in advance for sea and land route shipments. However, in the present case, the IGM inward date is 21.02.2026 and the REE-IMS registration was obtained on 19.02.2026, which is only two days prior to the arrival of goods and not at least five days in advance as required. Thus, the mandatory advance registration requirement under REE-IMS was not complied with.

The relevant factual position regarding REE-IMS registration timeline is summarized below:

Table-II

Bill of Entry No. & Date	MB/L Date	IGM Inward Date	REE-IMS Registration No. and Date
7637137 dtd 19.02.2026	13.02.2026/Sea route	21.02.2026	REE20260002470/ 19.02.2026

6. Thus, although the Bill of Entry was initially facilitated under RMS, the discrepancy relating to compliance with the mandatory REE-IMS registration

timeline came to notice during examination of the records upon request for amendment. The failure to obtain registration at least five days prior to arrival constitutes violation of the applicable import policy condition under DGFT Notification No. 40/2025-26.

### RELEVANT LEGAL PROVISIONS

7. Following provisions of law are applicable in the present case:

#### **7.1 DGFT NOTIFICATION NO. 40/2025-26 DATED 10.10.2025**

*"Subject: Amendment in Import Policy Condition of specific items covered under Chapter 70, 73, 84 and 85 of ITC (HS) 2022, Schedule-I (Import Policy) -reg.*

***Policy Condition no. 09 of Chapter 85 is introduced as under:***

*i. Items under HS Code 70071900, 85414200 and 85414300 which are exclusively used for solar energy projects, must be mandatorily registered on Renewable Energy Equipment Import Monitoring System (REEIMS) of Ministry of New and Renewable Energy, prior to import.*

*iv. Applications for registration must be submitted at least two days in advance for air cargo, five days in advance for sea and land route shipments.*

*(Note: The subject goods are imported via sea route through Mundra Port, therefore the 5 days advance registration requirement is applicable.)*

*v. Each registration will remain valid for a period of three (3) months.*

*viii. The aforementioned changes in the import policy will come into effect from 01.11.2025."*

#### **7.2 THE CUSTOMS ACT, 1962**

**Section 111:** *Confiscation of improperly imported goods, etc.:*

*"The following goods brought from a place outside India shall be liable to confiscation: –*

*...*

*(d) 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;"*

**Section 112.** *Penalty for improper importation of goods, etc.:*

*"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, shall be liable, –*

*(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;"*

**Section 125.** *Option to pay fine in lieu of confiscation:*

*"(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such*

*owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit..."*

### **WAIVER OF SCN AND PERSONAL HEARING**

8. The importer M/s Adani Green Energy Limited vide their letter dated 24.02.2026 submitted that:

*"Subject: Request Letter for clearance of Bill of Entry No. 7637137 Dated 19.02.2026 with applicable penalty:-*

*Dear Sir,*

*Refer to the Bill of Entry No. 7637137 dated 19.02.2026 in which we have imported CRYSTALLINE SILICON TERRESTRIAL PHOTOVOLTAIC (PVMODULES (WAFER BASED (NTYPE)(620WP) (MODEL NO. JKM620N66HL4M-BDV) under HS Code 85414300 which attract the compliance of Notification No. 40/2025-26. The notification mandate Renewable Energy Equipment Import Monitoring System (REEIMS) of Ministry of New and Renewable Energy, prior to shipment. Condition No. 1 (v) of the said notification No. 40/2025-26 states that for sea shipments the above registration should be done five days in advance.*

*In compliance of the above said notification we had tried to get the shipment registered starting from 17.02.2026 and successfully completed on 17.02.2026 but could not get through due to technical issues in the system, on 17.02.2026 we had downloaded the technical glitch in the system however finally we got the certificate on 19.02.2026. The vessel has been arrived on 22.02.2026, if the technical problem had not been there, we would have completed the registration process within due time line as prescribed. We were on net not to get the registration done within our due diligence but due to system glitch could not completed that in the above circumstances, kindly release the shipment without any personal hearing and nominal penalty if any.*

*We are a law-abiding big concern and do not believe in short cuts or noncompliance."*

### **DISCUSSION AND FINDINGS**

9. I have carefully gone through the case records and applicable provisions of Law. The Importer vide letter dated 24.02.2026 has requested for waiver of SCN and Personal Hearing. Thus, I find that the principles of natural justice as provided in Section 122A of the Customs Act, 1962 have been complied with, and therefore, I proceed to decide the case on the basis of the documentary evidence and submissions available on records.
10. The issues before me are to decide:
- i. Whether the Importer has complied with the REE-IMS registration timeline requirement as mandated under DGFT Notification No. 40/2025-26 dated 10.10.2025;
  - ii. Whether the imported goods vide Bill of Entry No. 7637137 dated 19.02.2026 are liable for confiscation under Section 111(d) of the Customs Act, 1962;
  - iii. Whether penalty should be imposed upon the Importer under Section 112(a) (i) of the Customs Act, 1962.
- 11.1 Regarding the first issue, I find that the imported goods are declared as

“CRYSTALLINE SILICON TERRESTRIAL PHOTOVOLTAIC (PV) MODULES (WAFER BASED) (N-TYPE) (620WP) (MODEL NO. JKM620N66HL4M-BDV)” classifiable under HSN Code 85414300, as reflected in the Bill of Entry and commercial documents on record. The said goods fall under HS Code 85414300, which is specifically covered under the mandatory REE-IMS registration requirement as per DGFT Notification No. 40/2025-26 dated 10.10.2025. The relevant portion of the notification states:

*“Items under HS Code 70071900, 85414200 and 85414300 which are exclusively used for solar energy projects, must be mandatorily registered on Renewable Energy Equipment Import Monitoring System (REEIMS) of Ministry of New and Renewable Energy, prior to import.”*

11.2 I further find that DGFT Notification No. 40/2025-26 dated 10.10.2025 came into effect from 01.11.2025. The subject consignment was imported through Mundra Port by sea route. As per the Bill of Lading on record, the B/L date is 13.02.2026, and as per IGM details, the IGM inward date is 21.02.2026. The import has therefore taken place after the implementation date of the said notification. Consequently, the mandatory REE-IMS registration requirement was fully applicable to the present import.

11.3 I find that clause (iv) of the said DGFT Notification clearly provides that: “Applications for registration must be submitted at least two days in advance for air cargo, five days in advance for sea and land route shipments.” Since the goods were imported through sea route at Mundra Port, the importer was required to submit the application for REE-IMS registration at least five days in advance of arrival of the goods. I find that the DGFT Notification clearly provides that each registration will remain valid for a period of three (3) months as per clause (v) of the said notification. The notification mandates that applications for registration must be submitted at least five days in advance for sea and land route shipments. In the present case, the Bill of Lading (B/L) Date is 13.02.2026; IGM Inward Date is 21.02.2026; and REE-IMS Registration Date is 19.02.2026.

11.4 From the above facts, it is evident that the REEIMS registration was completed on 19.02.2026, which is only 2 days prior to the IGM inward date i.e. 21.02.2026. The registration was not completed 5 days in advance as mandated by the DGFT Notification.

11.5 The importer has submitted, vide their letter dated 24.02.2026, that they had initiated the process of obtaining REE-IMS registration from 17.02.2026 onwards. However, according to them, due to technical glitches on the REE-IMS portal, the application could not be successfully processed at that time. They have stated that the registration was ultimately granted on 19.02.2026. The importer has further submitted that the Expected Time of Arrival (ETA) of the vessel was initially projected as 22.02.2026, whereas the IGM inward date was recorded as 21.02.2026. They have contended that had the vessel arrived as per the anticipated schedule, the registration obtained on 19.02.2026 would have substantially met the compliance timeline, and the shortfall occurred due to circumstances beyond their control.

11.6 I find that importers above contention has been made only in the form of a written submission. It is observed that the Importer has not produced any documentary evidence in support of the alleged technical issues, such as

screenshots of error messages, system-generated acknowledgements, correspondence with the MNRE/REE-IMS helpdesk, or any contemporaneous communication evidencing unsuccessful attempts to submit the application prior to 19.02.2026. In the absence of any corroborative evidence, the plea of technical difficulty remains unsubstantiated. Mere assertion, without supporting material, cannot be accepted as a valid defence against a clear and unambiguous statutory requirement prescribed under DGFT Notification No. 40/2025-26 dated 10.10.2025.

11.7 The DGFT Notification categorically mandates that applications for REE-IMS registration for sea route consignments must be submitted at least five days in advance of import. In the present case, the Bill of Lading date is 13.02.2026, the IGM inward date is 21.02.2026, and the REE-IMS registration was obtained only on 19.02.2026. Thus, the registration was completed merely 2 days prior to import, which is clearly in violation of the prescribed timeline.

11.8 Therefore, I hold that the Importer has failed to demonstrate any reasonable cause for non-compliance with the mandatory advance registration requirement. The contention of technical difficulty, unsupported by evidence, cannot be accepted as mitigating circumstance in law. I also find that the Importer has not disputed the applicability of DGFT Notification No. 40/2025-26 dated 10.10.2025, nor the requirement of completing REE-IMS registration at least five days prior to import for sea route consignments. It is evident from the records that the REE-IMS registration was completed only on 19.02.2026, which is short of the stipulated five-day advance requirement.

12.1 Regarding the Second issue, I find that 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.*"

12.2 In the present case, as established under the first issue above, the goods were imported without valid REEIMS registration done within the stipulated timeline. The registration was completed only 2 days prior to the arrival of goods ( i.e., 19.02.2026 whereas goods arrived on 21.02.2026) instead of 5 days in advance as required. This constitutes importation contrary to the mandatory policy condition imposed under the Foreign Trade (Development & Regulation) Act, 1992 and notified by DGFT through Notification No. 40/2025-26 dated 10.10.2025. I find that any import made without complying with this mandatory registration requirement amounts to import contrary to prohibition imposed under law, thereby attracting Section 111(d) of the Customs Act, 1962.

12.3 Therefore, I hold that the goods imported vide Bill of Entry No. 7637137 dated 19.02.2026 having assessable value of Rs. 14,10,49,580/- are liable to confiscation under Section 111(d) of the Customs Act, 1962, being goods imported contrary to the mandatory REE-IMS registration timeline requirement imposed under DGFT Notification No. 40/2025-26 dated 10.10.2025.

12.4 Further, I note that as per Section 125(1) of the Customs Act, 1962, in case of confiscation of goods, the proper officer shall give to the owner an option to pay

fine in lieu of confiscation. In the present case, though the violation pertains to non-compliance with a mandatory import policy condition, it is observed that the REE-IMS registration was ultimately obtained prior to arrival of the goods, albeit not within the prescribed advance timeline. There is no allegation of misdeclaration of description, classification or value, nor is there any established revenue. The importer has also cooperated in the proceedings and has placed all relevant documents on record. Considering these mitigating factors, while holding the goods liable to confiscation under Section 111(d) of the Customs Act, 1962, I find it appropriate to extend the statutory option to redeem the goods on payment of a reasonable redemption fine under Section 125(1) of the Customs Act, 1962.

13. Regarding the next issue, I find that Section 112(a)(i) of the Customs Act, 1962 provides for penalty on "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." In the present case, as established under the second issue above, the goods are liable to confiscation under Section 111(d) of the Customs Act, 1962 due to the Importer's failure to comply with the mandatory REE-IMS registration timeline requirement. The Importer's act of importing goods without completing REEIMS registration 5 days in advance has rendered the goods liable to confiscation. Therefore, the Importer is liable for penalty under Section 112(a)(i) of the Customs Act, 1962.

### ORDER

14. In view of the foregoing discussion and findings, I pass the following order:

- i. I order confiscation of the goods imported vide Bill of Entry No. 7637137 dated 19.02.2026, having an assessable value of Rs. 14,10,49,580/- (Rupees Fourteen Crore Ten Lakh Fourty Nine Thousand Five hundred and Eighty Only), under Section 111(d) of the Customs Act, 1962, for contravention of the applicable import policy condition. However, I give an option to the importer to redeem the same on payment of Redemption Fine of Rs. 50,000/- (Rupees Fifty Thousand Only) under Section 125(1) of the Customs Act, 1962.
- ii. I impose a penalty of Rs.25,000/- (Rupees Twenty Five Thousand Only) on M/s Adani Green Energy Limited under Section 112(a)(i) of the Customs Act, 1962 for having rendered the goods liable to confiscation by contravening the mandatory import policy condition.

15. This order is issued without prejudice to any other action which may be contemplated against the Importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

**Digitally signed by  
Dipakbhai Zala  
Date: 28-02-2026  
13:42:14**

(Dipak Zala)  
Additional Commissioner of Customs  
Custom House, Mundra

To,

M/s. Adani Green Energy Limited  
Khasra No. 549, Village -Gale ki Basti,  
Fateh Garh, Jaisalmer-345027

**Copy to:**

1. The Deputy Commissioner of Customs, Docks, Custom House, Mundra
2. The Deputy Commissioner of Customs, RRA, Custom House, Mundra
3. The Deputy Commissioner of Customs, TRC, Custom House, Mundra
4. The Deputy Commissioner of Customs, EDI, Custom House, Mundra
5. Guard file