



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद
“सीमा शुल्क भवन”, पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा,
अहमदाबाद – 380 009.

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DIN: 20250771MN000000FB48

PREAMBLE

A	फाइल संख्या / File No.	:	CUS/AG/265/2025-ICD-AHMD-CUS-COMMRTE-AHMEDABAD
B	कारण बताओ नोटिस संख्या – तारीख / Show Cause Notice No. and Date	:	WAIVER OF SCN BY IMPORTER in respect of BoE No. 2811441 dated 22.06.2025
C	मूल आदेश संख्या / Order-In-Original No.	:	78/ADC/SR/O&A/2025-26
D	आदेश तिथि / Date of Order-In-Original	:	10.07.2025
E	जारी करने की तारीख / Date of Issue	:	10.07.2025
F	द्वारा पारित / Passed By	:	SHRAVAN RAM, Additional Commissioner, Customs, Ahmedabad.
G	आयातक का नाम और पता / Name and Address of Importer / Noticee	:	M/S. CROWN DÉCOR PRIVATE LIMITED, 419/1, RADHE INDUDTRIAL ESTATE, TAJPUR ROAD, VILLAGE: CHANGODAR, AHMEDABAD-382213
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हे यह जारी की गयी है।		
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क(अपील), चौथी मंजिल, हुड़को भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।		
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:		
(i)	अपील की एक प्रति और;		
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।		
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या ड्यूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।		

BRIEF FACTS OF THE CASE

M/S. CROWN DÉCOR PRIVATE LIMITED, 419/1, RADHE INDUDTRIAL ESTATE, TAJPUR ROAD, VILLAGE: CHANGODAR, AHMEDABAD-382213 (IEC) (hereinafter referred to as 'the importer' or 'M/s. Crown Decor' for sake of brevity) filed Bill of Entry No. 2811441 dated 22.06.2025 for import of Base Paper. The details of Bill of Entry are given below in the Table-A:-

Table – A

Bill of Entry & Date	2811441 dated 22.06.2025
Description	Base paper
Customs Tariff Item	48059100
Declared Assessable Value in Rs.	Rs. 32,47,917/-
PIMS Reg. No.	ORIGINAL-DPIIT-PPR-2025-347839 dated 11.04.2025

2. DGFT, vide Notification No. 11/2015-20 dated 25th May 2022, amended the import policy for items specified in Annexure-A thereto falling under Chapter 48 of Schedule-I (Import Policy) from 'Free' to 'Free subject to compulsory registration under Paper Import Monitoring System (PIMS)' with effect from 01.10.2022. Further, as per para 1(c) of the said notification the importer is required to submit advance information in an online system and can apply for registration not earlier than 75th day and not later than 5th day before the expected date of arrival of import consignment and the automatic number thus generated shall remain valid for a period of 75 days.

3. In the instant case, it was observed that the imported goods fall under HS Code 48059100 which is covered under Annexure A to DGFT Notification No. 11/2015-20 dated 25th May 2022. Consequently, the imported goods are covered under the amended policy condition and their import is free subject to registration under PIMS. Further that such registration is required to be obtained in accordance with conditions prescribed under paragraph 1(c) of the referred DGFT Notification.

4. In view of the above, it was observed that importer has obtained PIMS registration on 11.04.2025 and IGM final date is 27.06.2025. Therefore, it is submitted that PIMS date is beyond the period as prescribed under the Policy Condition introduced vide DGFT Notification no. 11/2015-20 dated 25 May 2022. Since the import is in violation of the of the policy provisions in force, it appeared that the same is in contravention of the Foreign Trade Policy and section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992. Consequently, the imported goods, as detailed in Table-A above, 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. The above facts were brought to the notice of the importer.

WRITTEN SUBMISSION AND PERSONAL HEARING:

5. In response, the importer, vide their letter dated 01.07.2025 stated that they have received PIMS certificate on 11.04.2025. They registered PIMS on 11.04.2025 for 02 Shipments imported through 02 different Bills of Entry, Out of which one was cleared on 22.04.2025. Other Bill of Entry i.e. the subject Bill of Entry was filed on 22.06.2025 (71 days after PIMS registration). The goods arrived at Mundra on 20.06.2025 (69 days) and arrived at ICD on 27.06.2025 (77 days). They submitted that the delay from Mundra to ICD caused the invalidity of PIMS by 02 days.

5.1 The importer was given opportunity to be heard on 07.07.2025 and Shri. Ravi Patil, on behalf of M/s. Crown Décor Private Limited, attended the said personal hearing and reiterated their submission. He requested for a lenient view in the matter and drop the penal provisions, view as the delay was not under their control.

DISCUSSION & FINDINGS:

6. I have carefully gone through the records and facts of this case as well as the written submission and records of personal hearing made by the importer. I find that issues before me are to decide:

- Whether the importer have violated the conditions of imports under the Customs Act, 1962 and other acts?
- Whether the goods are liable for confiscation?
- Whether the importer is liable for penalties under the Customs Act, 1962?

7. VIOLATION OF THE CONDITIONS OF IMPORTS UNDER THE CUSTOMS ACT, 1962 AND OTHER ACTS: I find that as indicated in Table-A above and discussed in the foregoing paragraphs, it is not in dispute that the imported goods are covered under the ITC (HS) codes indicated in Annexure-A to DGFT Notification No. 11/2015-20 dated 25 May 2022 and are therefore hit by the policy conditions prescribed thereunder. It is also a fact on record that importer has obtained PIMS registration on 11.04.2025 and IGM final date is 27.06.2025. Therefore, PIMS date is beyond the period as prescribed under the Policy Condition.

7.1 Further, I find that the importer, vide their letter dated 01.07.2025 stated that they have received PIMS certificate on 11.04.2025. They registered PIMS on 11.04.2025 for 02 Shipments imported through 02 different Bills of Entry, Out of which one was cleared on 22.04.2025. Other Bill of Entry i.e. the subject Bill of Entry was filed on 22.06.2025 (71 days after PIMS registration). The goods arrived at Mundra on 20.06.2025 (69 days) and arrived at ICD on 27.06.2025 (77 days). They submitted that the delay from Mundra to ICD caused the invalidity of PIMS.

7.2 I find that the said BE was assessed and at the time of out of charge it was noticed that PIMS date is beyond the period as prescribed under the Policy Condition introduced vide DGFT Notification no. 11/2015-20 dated 25 May 2022. I find that the importer was well aware of the fact that they require registration of the imported goods

under Paper Import Monitoring System (PIMS) as per DGFT Notification No. 11/2015-20 dated 25 May 2022 and clear the cargo within validity period of registration.

8. CONFISCATION OF IMPORTED GOODS UNDER THE CUSTOMS ACT, 1962:

I find that the goods covered under Bill of 2811441 dated 22.06.2025 imported in violation of the policy conditions in force, the import is in contravention of Section 11(1) of FTDR Act, 1992 and the imported goods are prohibited goods as defined under section 2(33) of the Customs Act, 1962. Relevant provision is reproduced below:-

Section 11 in the Foreign Trade (Development and Regulation) Act, 1992

“11. Contravention of provisions of this Act, rules, orders and foreign trade policy.—

(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.”

Section 2(33) in the Customs Act, 1962

“(33) “prohibited goods” means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;”

Section 111 in the Customs Act, 1962

“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;

...”

8.1 Thus, I find that DGFT has introduced PIMS to capture specific details of the import of Paper and Paper products under Chapter 48 of ITC (HS), 2017, Schedule-1. The system would collect detailed information on imports of these products which will aid in the analysis of trade data and facilitate policy formulation. Real-time access to

information will enable monitoring and targeted decision-making. And to achieve this, DGFT in terms of the ITC (HS) Policy Condition introduced vide DGFT Notification No. 11/2015-20 dated 25 May 2022 has provided a window of 75 days to importers for getting goods cleared. However, they failed to comply the time limits as provided vide DGFT notification ibid. Therefore, I find that the importer has rendered the imported goods liable for confiscation under section 111(d) of the Customs Act 1962 due to omissions and submissions of the importer.

8.2 However, I find that the importer submitted that genuine delays in shipment occur due to circumstances beyond the Company's control, and the shipment was already reached at Mundra.

8.3 I find that the applicable notification does not provide a mechanism for extending the time frame, which further underscores the need for a flexible and reasonable approach in such instances, the shipment time increased. Therefore, I use my discretion to give an option to redeem the impugned seized cargo/goods on payment of a redemption fine, as provided under Section 125 of the Act. Section 125 reads as follows:

“(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 1 [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:”

9. PENALTY UNDER THE CUSTOMS ACT, 1962: Further, I also find that the owing to above omission and commission the importer has rendered himself liable to penalty under section 112(a)(i) of the Customs Act 1962.

“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, or

...

(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;”

9.1 I find that DGFT in terms of the ITC (HS) Policy Condition introduced vide DGFT Notification No. 11/2015-20 dated 25 May 2022 has provided a window of 75 days to importers for getting goods cleared. However, the importer failed to comply the time limits as provided vide DGFT notification ibid. Therefore, I hold that the importer

has violated the conditions of DGFT Notification and the subject goods were found to be liable for confiscation under section 111(d) of the Customs Act 1962 and rendered themselves for penalty under Section 112(a)(i) of Customs Act, 1962.

10. In view of above foregoing paras, I pass the following Order:-

ORDER

(i) I order Confiscation of goods valued at Rs. 32,47,917/- (Rupees Thirty Two Lakhs Forty Seven Thousand Nine Hundred Seventeen Only) imported vide Bill of Entry No. 2811441 dated 22.06.2025 under section 111(d) of the Customs Act 1962. However, I give an option to redeem the goods on payment of a Redemption Fine of **Rs. 5,000/- (Rupees Five Thousand Only)** under section 125 of Customs Act 1962 in lieu of confiscation.

(ii) I impose a penalty of **Rs. 5,000/- (Rupees Five Thousand Only)** on the importer M/S. Crown Décor Private Limited under section 112(a)(i) of the Customs Act 1962.

11. This Order is issued without prejudice to any other action that may be taken against the importer 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.

(SHRAVAN RAM)
ADDITIONAL COMMISSIONER

DIN: **20250771MN000000FB48**

F. No. CUS/AG/265/2025-ICD-AHMD-CUS-COMMRTE-AHMEDABAD
10.07.2025

Date:

To,

M/S. CROWN DÉCOR PRIVATE LIMITED,
419/1, RADHE INDUDTRIAL ESTATE, TAJPUR ROAD,
VILLAGE: CHANGODAR, AHMEDABAD-382213.

Copy to:-

- (i) The Principal Commissioner, Customs Ahmedabad (K/A: RRA Section).
- (ii) The Assistant Commissioner of Customs, ICD – Khodiyar, Ahmedabad
- (iii) The Superintendent, Customs, H.Q. (Systems), Ahmedabad
- (iv) The Superintendent (Task Force), Customs-Ahmedabad
- (v) Guard File