

DIN- 20260471MO000000AFE4

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|  | <p style="text-align: center;"><b>सीमा शुल्क के आयुक्त का कार्यालय</b><br/> <b>सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात</b><br/> <b>OFFICE OF THE PR. COMMISSIONER OF CUSTOMS</b><br/> <b>CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT</b><br/> <b>Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62, Email-adj-mundra@gov.in</b></p> |
| <b>A. File No.</b>  | GEN/ADJ/COMM/206/2025-Adjn-O/o Pr. Commr- Cus-Mundra  |
| <b>B. Order-in-Original No.</b>   | MUN-CUSTOM-000-COM-03-26-27   |
| <b>C. Passed by</b>   | Nitin Saini, Commissioner of Customs, Customs House, AP & SEZ, Mundra.  |
| <b>D. Date of order and Date of issue:</b>  | 09.04.2026<br>09.04.2026  |
| <b>E. SCN No. &amp; Date</b>  | 04/2025-26/COMM/KE/ADJ/MCH dated 11.04.2025   |
| <b>F. Importer</b>  | M/s BHABANI PIGMENTS PVT.LTD. (IEC-0596013442), Sonapat-Rohtak Road, Kharkhoda, Sonapat, Haryana -131402  |
| <b>G. DIN</b>   | 20260471MO000000AFE4  |

1. यहअपीलआदेश 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 129 A (1) (a) of Customs Act, 1962 read with Rule 6 (1) of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -3 to:

“केन्द्रीय उत्पाद एवं सीमा शुल्क और सेवाकर अपीलीय प्राधिकरण, पश्चिम जोनल पीठ, 2<sup>nd</sup> फ्लोर, बहुमाली भवन, मंजुश्री मील कंपाउंड, गिर्धनगर ब्रिज के पास, गिर्धनगर पोस्ट ऑफिस, अहमदाबाद-380 004”

“Customs Excise & Service Tax Appellate Tribunal, West Zonal Bench, 2<sup>nd</sup> floor, Bahumali Bhavan, Manjushri Mill Compound, Near Girdharnagar Bridge, Girdharnagar PO, Ahmedabad 380 004.”

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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 साथ -/ 1000रूपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, दंड या शास्ति रूपये पाँच लाख या कम माँगा हो 5000/- रूपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, शास्ति या दंड पाँच लाख रूपये से अधिक किंतु पचास लाख रूपये से कम माँगा हो 10,000/- रूपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, दंड व्याज या शास्ति पचास लाख रूपये से अधिक माँगा हो। शुल्क का भुगतान खण्ड पीठ बेंच आहरित ट्रिब्यूनल के सहायक रजिस्ट्रार के पक्ष में खण्डपीठ स्थित जगह पर स्थित किसी भी राष्ट्रीयकृत बैंक की एक शाखा पर बैंक ड्राफ्ट के माध्यम से भुगतान किया जाएगा।

Appeal should be accompanied by a fee of Rs. 1000/- in cases where duty, interest, fine or penalty demanded is Rs. 5 lakh (Rupees Five lakh) or less, Rs. 5000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 5 lakh (Rupees Five lakh) but less than Rs.50 lakh (Rupees Fifty lakhs) and Rs.10,000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 50 lakhs (Rupees Fifty lakhs). This fee shall be paid through Bank Draft in favour of the Assistant Registrar of the bench of the Tribunal drawn on a branch of any nationalized bank located at the place where the Bench is situated.

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं-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 paise only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ इयूटि/ 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 CESTAT (प्रक्रिया) नियम, 1982 सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the CESTAT (Procedure) Rules 1982 should be adhered to in all respects.

8. इस आदेश के विरुद्ध अपील हेतु जहाँ शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहाँ केवल जुर्माना विवाद में हो, न्यायाधिकरण के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

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.

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**BRIEF FACTS OF THE CASE-**

M/s. BHABANI PIGMENTS PVT. LTD. (IEC-0596013442), situated at SONEPAT-ROHTAK ROAD, KHARKHODA, SONEPAT, HARYANA-131402 (hereinafter also referred to as “the importer/the Noticee” for the sake of brevity”) presented following Bills of Entry having details mentioned as under, through their appointed Customs Broker M/s. Kashish Impex at Custom House, Mundra, for clearance of following goods under Advance License Number 0510412541 dated 19.11.2019, classifying the same under first schedule of the Customs Tariff Act, 1975. The details are as under:-

| <b>Sr. No.</b> | <b>BE NO</b> | <b>BE Date</b> | <b>Description of Goods</b>   | <b>CTH</b> | <b>Quantity in KGs</b> | <b>DEPB_BCD NOTN</b> | <b>Assessable Value (In Rs.)</b> |
|----------------|--------------|----------------|---|------------|------------------------|----------------------|----------------------------------|
| 1              | 7464228      | 17-04-2020     | TECHNICAL GRADE UREA PRILLED FOR INDUSTRIAL USE ONLY.(PACKED IN 50KGS BAG)  | 31021000   | 336000                 | 021/2015             | 6329734                          |
| 2              | 8526549      | 19-08-2020     | TECHNICAL GRADE UREA PRILLED FOR INDUSTRIAL USE ONLY.(PACKED IN 50KGS BAG)  | 31021000   | 255000                 | 021/2015             | 4542048                          |
| 3              | 8735897      | 07-09-2020     | TECHNICAL GRADE UREA PRILLED FOR INDUSTRIAL USE ONLY.(PACKED IN 50KGS BAG)  | 31021000   | 258000                 | 021/2015             | 4497243                          |
| 4              | 8909928      | 22-09-2020     | TECHNICAL GRADE UREA PRILLED FOR INDUSTRIAL USE ONLY.(PACKED IN 50 KG BAGS) | 31021000   | 323800                 | 021/2015             | 6038870                          |
| 5              | 8708354      | 05-09-2020     | PHTHALIC ANHYDRIDE (PA)   | 29173500   | 108000                 | 021/2015             | 5001750                          |
| <b>Total</b>   |              |                |   |            |                        |                      | <b>2,64,09,645</b>               |

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**2.** Whereas, a letter dated 07.04.2025 has been received from the Joint Director, NCTC-DGARM, Mumbai under which the DAP No. 22/2022-23 has been forwarded and it has been informed that the importer has imported goods under Advance License No. 0510412541 dated 19.11.2019 and not paid duty for the Bills of Entry mentioned above by availing benefit of Notification No. 21/2015-Cus dated 01.04.2015 which provides exemption to materials imported under Advance Authorisation **for deemed export** by the Regional Authority in terms of paragraph 4.05 (c) (iii) of the Foreign Trade Policy, from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A. It does not allow exemption from payment of IGST which is leviable under sub-section 7 of Section 3 of the Customs Tariff Act, 1975.

**2.1** Whereas, it is noted that the importer has claimed exemption from payment of IGST wrongly using Notification No. 18/2015-Cus dated 01.04.2015 which is not applicable for advance authorization scheme for deemed export. Therefore, it appears that the importer has not paid the IGST by wrongly availing benefit of Notification No. 18/2015-cus. This has resulted in to non-payment of IGST of Rs. 50,39,950/- which is required to be recovered along with interest as per provisions of Customs Act, 1962. The detail of IGST not paid by wrongly availing the benefit of notification 18/2015, *ibid* are as under:-

**Table-I**

| Sr. No. | BE No.  | Date       | Description   | Assess Value (in INR) | <b>IGST not paid by claiming exemption wrongly under Notification 18/2015</b> |
|---------|---------|------------|---|-----------------------|---|
| 1       | 7464228 | 17-04-2020 | TECHNICAL GRADE UREA PRILLED FOR INDUSTRIAL USE ONLY.(PACKEDIN 50KGS BAG) | 6329734               | 1202016   |
| 2       | 8526549 | 19-08-2020 | TECHNICAL GRADE UREA PRILLED FOR INDUSTRIAL USE ONLY.(PACKEDIN 50KGS BAG) | 4542048               | 862535  |

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|       |             |                |  |                         |                  |
|-------|-------------|----------------|--|-------------------------|------------------|
| 3     | 873589<br>7 | 07-09-<br>2020 | TECHNICAL GRADE UREA<br>PRILLED FOR<br>INDUSTRIAL USE<br>ONLY.(PACKEDIN 50KGS<br>BAG)  | 4497243                 | 854026           |
| 4     | 890992<br>8 | 22-09-<br>2020 | TECHNICAL GRADE UREA<br>PRILLED FOR<br>INDUSTRIAL USE<br>ONLY.(PACKEDIN 50 KG<br>BAGS) | 6038870                 | 1146781          |
| 5     | 870835<br>4 | 05-09-<br>2020 | PHTHALIC ANHYDRIDE<br>(PA)   | 5001750                 | 974591           |
| Total |             |                |  | <b>2,64,09,6<br/>45</b> | <b>50,39,950</b> |

**3. Relevant Legal provisions, in so far as they relate to the facts of the case:-**

A. Customs Notification No. 50/2017-Cus dated- 30.06.2017;

B. The Customs Tariff.

C. Section 46 of the Customs Act, 1962 provides for filing of Bill of Entry upon importation of goods, which casts a responsibility on the importer to declare truthfully, all contents in the Bill of Entry. Relevant portion of Section 46 (4) is reproduced below:-

*“(i) 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 as may be prescribed”.*

D 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*

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*refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice”.*

*E Section 28 (AA) of Customs Act, 1962 provides interest on delayed payment of duty-*

*(1) Where any duty has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the person who is liable to pay the duty as determined under sub-Section (2), or has paid the duty under sub-Section (2B), of Section 28, shall, in addition to the duty, be liable to pay interest at such rate not below ten percent and not exceeding thirty-six per cent per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, from the first day of the month succeeding the month in which the duty ought to have been paid under this Act, or from the date of such erroneous refund, as the case may be, but for the provisions contained in sub-Section (2), or sub-Section (2B), of Section 28, till the date of payment of such duty:*

*F Section 114A of the Customs Act, 1962 deals with the penalty by reason of collusion or any willful mis-statement or suppression of facts. The relevant provision is reproduced below:-*

*114A - 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 sub-Section (8) of Section 28 shall also be liable to pay a penalty equal to the duty or interest so determined: Provided that where such duty or interest, as the case may be, as determined under sub-Section (8) of Section 28, and the interest payable thereon under Section 28AA, is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this Section shall be twenty-five per cent of the duty or interest, as the case may be, so determined:*

*Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:*

**4.** In view of above, it appears that the importer had not paid the IGST by wrongly availing benefit of exemption Notification No. 18/2015-Cus dated 01.04.2015, whereas, the goods had been cleared under an advance authorization issued under Notification No. 21/2015-Cus dated 01.04.2015 which does not provide exemption from payment of IGST. Thus, it appears that the importer has wrongly availed benefit of notification no. 18/2015 in order to avoid payment of IGST.

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5. Whereas, it is apparent that the importer/noticee was in complete knowledge of the provisions of Notification No. 18/2015-Cus and Notification No. 21/2015, still, the importer/auditee claimed undue notification benefit for the said goods in order to evade the payment of IGST of **Rs. 50,39,950/-**. In the licence, the details of Notification No. 21/2015 has been declared which does not provide exemption from payment of IGST leviable under sub-section 7 of Section 3 of Customs Tariff Act 1975. With the introduction of self-assessment under Section 17, more faith is bestowed on the importer, as the practices of routine assessment, concurrent audit etc. have been dispensed with. As a part of self-assessment, the importer has been entrusted with the responsibility to correctly self-assess the duty. However, in the instance case, the importer intentionally not paid duties correctly on the imported goods. Therefore, it appears that the importer has willfully violated the provisions of Section 17(1) of the Act in as much as importer has failed to correctly self-assessed the impugned goods and has also willfully violated the provisions of Sub-section (4) and (4A) of Section 46 of the Act. Therefore, the goods having assessable value of **Rs. 2,64,09,645/-** as detailed in above table, appears to liable for confiscation under Section 111(m) of the Customs Act, 1962.

6. Therefore, it appears that the importer wilfully not paid the IGST by availing undue benefit of Notification No. 18/2015 resulting into non-payment of IGST of **Rs.50,39,950/- (Rupees Fifty Lakhs Thirty Nine Thousand Nine Hundred Fifty Only)** for subject Bills of Entry, which is recoverable from the importer under the provisions of Section 28(4) of the Customs Act, 1962 (hereinafter referred to as 'the Act') along with interest as applicable under Section 28AA of the Act. By the said deliberate short payment and wrong availment of benefit of said notification, the importer also appears to have rendered themselves liable to penalty under Section 114A of the Customs Act, 1962.

7. Therefore, **M/s BHABANI PIGMENTS PVT. LTD. (IEC-0596013442)** situated at SONEPAT-ROHTAK ROAD, KHARKHODA, SONEPAT, HARYANA-131402 were called upon to show cause to the Principal Commissioner of Customs, Import Assessment, Custom House, Mundra, having office at PUB Building, 5B, Mundra (Kutch) Gujarat 370 421, as to why:-

- i. The undue benefit of Notification No. 18/2015-Cus dated 01.04.2015 ibid availed by the said importer should not be denied and IGST @18% should not be demanded by re-assessing the said BoE as per Notification No. 21/2015-Cus ibid.
- ii. The goods having assessable value of **Rs. 2,64,09,645/-** covered under Bill(s) of Entry as detailed in above table, should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962;
- iii. The differential duty worked out as short levy amounting to **Rs. 50,39,950/- (Rupees Fifty Lakhs Thirty Nine Thousand Nine Hundred Fifty Only)** for subject Bill(s) of Entry as detailed above in **Table-I**, should not be recovered

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from importer under Section 28 (4) of the Customs Act, 1962 along with the interest thereon as per Section 28AA of the Customs Act, 1962, as applicable.

- iv. Penalty should not be imposed upon them under Section 114A of the Customs Act, 1962.

**RECORD OF PERSONAL HEARING-**

8. Shri Vineet Kumar Singh, Advocate, appeared on behalf of M/s. Bhabani Pigments Pvt. Ltd. on 05.03.2026 and reiterated the submission dated 05.03.2026. He mainly emphasised that the entire issue is revenue neutral, however, in order to avoid prolonged litigation, the noticee was willing to discharge the applicable duty alongwith interest. He also requested that no penalty may be imposed upon the noticee or its Directors. He further submitted that the SCN is time barred and suppression can not be alleged in case of Revenue neutrality matters.

**SUBMISSION-**

9. M/s. Bhabani Pigments Pvt. Ltd. vide submission dated 25.03.2026, interalia, stated that-

(i) They are a manufacturer of Copper Phthalocyanine Blue falling under HSN 32041751 having registration number 06AAACB0192R1ZH. The notice is also availing the facility of Input credit as provided under the GST Act. The main raw material of the notice is Industrial Grade Urea which the notice imports after obtaining Advance Authorisation which was granted from the office of DGFT in terms of Noti. No. 21/2015-Cus dated 01.04.2015 on 19.11.2019.

(ii) The factual matrix of the case is that the noticee has imported Urea against advance authorisation dated 19.11.2019 and at the time of filing of the Bill of Entry mentioned both the Notification 18/2015-Cus & 21/2015-Cus and availed the benefit of exemption of IGST levied on import of Urea.

(iii) The department issued a letter dated 25.05.2022 and directed the noticee to deposit IGST alongwith interest on Bills of Entry mentioned in the said letter. In response to such letter, the noticee had deposited IGST alongwith interest and submitted the copy of Challan to the department.

(iv) Thereafter, the department issued Show cause notice demanding Rs. 50,39,950/- alongwith interest. The impugned SCN also proposed to confiscate the imported goods valued at Rs. 2,64,09,645/- under Section 111(m) of the Customs Act, 1962.

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(v) The impugned SCN was issued by the department by invoking extended period of limitation by alleging suppression of facts from the department whereas all the facts and documents were in possession of the department since 03.06.2022.

(vi) They have further argued that the government has issued Notification No. 01/2019-Cus dated 10.01.2019 & condition (b) of the said Notification removes the condition of physical export for availing the benefit of exemption from IGST. The above mentioned clarification allows the benefit of IGST in case of deemed export also. In other words, after the introduction of Notification No. 01/2019-Cus, difference between the physical export and deemed export no longer exist. Since the noticee was fulfilling the condition of deemed export as contained in the Notification 01/2019-Cus, started availing the benefit of IGST on the import of urea. For the sake of convenience of the Ld. Adjudicating authority, relevant portion of the Notification No. 01/2019-Cus, is reproduced below:-

*(b) in condition (viii), for the second proviso, the following proviso shall be substituted, namely:- "Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) respectively of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports or by making domestic supplies mentioned at serial numbers 1, 2 and 3 of the Table contained in notification No.48/2017-Central Tax, dated the 18th October, 2017 [published vide number 1305(E), dated the 18th October, 2017];"*

(vii) At the time of filing of BE all the columns in BE, were filed by the notice according to their knowledge & information and after filing of BE, the same is checked and assessed by the proper officers under Section 17 of the Customs Act, 1962.

(viii) Self assessment is also a form of assessment but the importer is not an expert in assessment of duty and can make mistakes and it is for this reason there is a provision for re-assessment of duty by the officer. Simply because the importer claimed a wrong classification or claimed an ineligible exemption notification or in some cases, has not done the valuation fully as per the law, it cannot be said that the importer mis declared.

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(ix) The SCN is liable to be set aside on the ground of limitation itself. They have relied on:-

- a. Priya blue Industries Ltd. V. Commissioner- 2004 (172) E.L.T 145 (S.C)
- b. Collector v. Flock (India) Pvt. Ltd- 2000 (120) E.L.T 285 (S.C)
- c. ITC Ltd. v. Commissioner-2019 (368) E.L.T 216 (SC)
- d. MIDAS FERTCHEM IMPEX PVT. LTD. V. CCE Delhi 2023 (384) E.L.T 397 (Tri.Delhi)

(x) They have further argued that they did not have any wilful intention to mis-declare the wrong Notification as they did not gain anything by doing this. They are the manufacturer exporter; hence the credit of IGST is available. The entire exercise is revenue neutral. It is a well settled principle of law that in case of revenue neutrality, suppression can not be alleged. They have relied upon the following:-

- (i) Commissioner V. Anglo French Textiles-2018 (360) E.L.T A301 (S.C)
- (ii) Sanvijay Rolling & Engineering Ltd. V. Commissioner of C.Ex Nagpur 2018 (11) GSTL 344 (Bom.)

(xi) They have further relied upon the decision of Rainbow industries vs. CCE 1994 (74) ELT wherein it is held that willful suppression, mis-declaration, there must be intention to evade duty and evasion of duty is totally absent in the present matter in hand because the entire exercise as explained above is revenue neutral. Intention to evade payment of duty is not mere failure to pay duty. The assessee must be aware that the duty was leviable and he must deliberately avoid payment of duty. Evasion means defeating the provision of law of paying duty. They have relied upon the decision of Tamil Nadu Housing board vs. CCE-1995 Suppl (1) SCC 50.

(xii) They have also relied upon the decision of Rapicut Carbides Ltd. Vs. CCE Vadodara-2003 (160) ELT 576 (Tri.-Mumbai) wherein it was held that when the goods were being given the benefit of exemption by the Assessing officer, then extended period of limitation can not be invoked under Section 28 of the Customs Act, 1962.

(xiii) The entire exercise is revenue neutral but since the noticee does not want any litigation is ready to deposit duty alongwith the interest and request the authorities not to impose any penalty on the noticee or any of its Directors.

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**DISCUSSION AND FINDINGS-**

**10.** I have carefully gone through the show cause notice dated 11.04.2025, record of personal hearing and submission dated 05.03.2026 and all the evidences placed on record.

**11.** The issues to be decided before me are the following:-

i. Whether the undue benefit of Notification No. 18/2015-Cus dated 01.04.2015, availed by the importer, is liable to be denied and whether IGST @18% is required to be demanded by re-assessing the subject Bills of Entry in terms of Notification No. 21/2015-Cus dated 01.04.2015.

ii. Whether the goods having assessable value of Rs. 2,64,09,645/- covered under the Bills of Entry, as detailed in the case records, are liable for confiscation under Section 111(m) of the Customs Act, 1962.

iii. Whether the differential duty amounting to Rs. 50,39,950/- (Rupees Fifty Lakhs Thirty Nine Thousand Nine Hundred Fifty Only), being the short levy of IGST, is recoverable from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Act.

iv. Whether penalty is imposable upon the importer under Section 114A of the Customs Act, 1962 for the wrongful availment of exemption and consequent non-payment of IGST.

**12.** M/s Bhabani Pigments Pvt. Ltd. (IEC-0596013442), situated at Kharkhoda, Sonapat, Haryana, imported consignments of Technical Grade Urea Prilled for Industrial Use and Phthalic Anhydride through Mundra Customs under Advance Authorisation No. 0510412541 dated 19.11.2019 issued in terms of Notification No. 21/2015-Cus dated 01.04.2015. It is observed that, at the time of filing the subject Bills of Entry, the noticee availed exemption from Basic Customs Duty and other applicable duties under Notification No. 21/2015-Cus and, in addition, also claimed exemption from payment of IGST by invoking Notification No. 18/2015-Cus dated 01.04.2015. In this backdrop, the pivotal issue that arises for determination is whether the noticee was legally entitled to simultaneously avail the benefits of both the aforesaid notifications,

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particularly when the imports were effected under an Advance Authorisation issued under Notification No. 21/2015-Cus.

**13.** It is an undisputed fact that Advance Authorisation No. 0510412541 dated 19.11.2019 was issued to the importer in terms of Notification No. 21/2015-Cus dated 01.04.2015, which governs imports undertaken for the purpose of deemed exports. A plain reading of the said notification makes it abundantly clear that the exemption contemplated therein is restricted to Basic Customs Duty, Additional Duty of Customs, Safeguard Duty, Transitional Product Specific Safeguard Duty and Anti-Dumping Duty. Significantly, the said notification does not extend exemption to Integrated Goods and Services Tax (IGST) leviable under sub-section (7) of Section 3 of the Customs Tariff Act, 1975.

**14.** Accordingly, the scope and applicability of Notification No. 21/2015-Cus is limited and does not encompass exemption from IGST. The relevant extract of the said notification is reproduced below for ease of reference:-

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA, MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

Notification No. 21/ 2015 - Customs

New Delhi, the 1 st April, 2015. G.S.R. 257 (E) –

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials required for the manufacture of the final goods when imported into India, from whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as Customs Tariff Act) and from the whole of the additional duty, safeguard duty, transitional product specific safeguard duty and anti-dumping duty leviable thereon respectively under sections 3, 8B, 8C and 9A of the said Customs Tariff Act, except to the extent specified in para 2 to this notification, subject to the following conditions, namely:-

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*(i) that the importer has been granted Advance Authorisation **for deemed export** by the Regional Authority in terms of paragraph 4.05 (c) (iii) of the Foreign Trade Policy permitting import of the said materials (hereinafter referred to as the said authorisation);*

**15.** It is also undisputed that the importer has been granted Advance Authorisation for deemed exports in terms of Para 4.05(c)(iii) of [FTP 2015-2020](#), which is referred in clause (i) of the Notification No. 21/2015-Cus dated 01.04.2015:-

**“4.05 Eligible Applicant / Export / Supply**

*(a) Advance Authorisation can be issued either to a manufacturer exporter or merchant exporter tied to supporting manufacturer.*

*(b) Advance Authorisation for pharmaceutical products manufactured through Non-Infringing (NI) process (as indicated in paragraph 4.18 of Handbook of Procedures) shall be issued to manufacturer exporter only.*

*(c) Advance Authorisation shall be issued for:*

*(i) Physical export (including export to SEZ);*

*(ii) Intermediate supply; and/or*

*(iii) Supply of goods to the categories mentioned in paragraph 7.02 (b), (c), (e), (f), (g) and (h) of this FTP.*

*(iv) Supply of “stores” on board of foreign going vessel / aircraft, subject to condition that there is specific Standard Input Output Norms in respect of item supplied.*

**16.** A conjoint reading of Notification No. 21/2015-Cus dated 01.04.2015 and Para 4.05(c) of the Foreign Trade Policy, 2015–2020 makes it unequivocally clear that the Advance Authorisation in the present case was issued specifically for deemed exports in terms of Para 4.05(c)(iii). Further, the exemption available under Notification No. 21/2015-Cus is confined strictly to the duties expressly specified therein and cannot be extended to IGST, which is not covered within its ambit.

**17.** Now, I proceed to examine whether the noticee can avail the benefit of Notification no. 18/2015-Cus dated 01.04.2015 when the noticee has been granted Advanced Authorisation under Notification No. 21/2015-Cus dated

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01.04.2105. Relevant extract of the notification is reproduced below for ease of reference:-

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II  
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA, MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 18/ 2015 - Customs

New Delhi, the 1 st April, 2015. G.S.R. 257 (E) –

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against a valid Advance Authorisation issued by the Regional Authority in terms of paragraph 4.03 of the Foreign Trade Policy (hereinafter referred to as the said authorisation) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty, safeguard duty, transitional product specific safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B, 8C and 9A of the said Customs Tariff Act, subject to the following conditions, namely :-

(i) that the said authorisation is produced before the proper officer of customs at the time of clearance for debit;

**18.** On perusal of the Notification No. 18/2015-Cus it is evident that the Advance Authorisation must be issued in terms of Para 4.03 of the FTP, which is reproduced below for ease of reference:-

“4.03 Advance Authorisation

(a) Advance Authorisation is issued to allow duty free import of input, which is physically incorporated in export product (making normal allowance for wastage). In addition, fuel, oil, catalyst which is consumed / utilised in the process of production of export product, may also be allowed.

(b) Advance Authorisation is issued for inputs in relation to resultant product, on the following basis:

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- (i) As per Standard Input Output Norms (SION) notified (available in Hand Book of Procedures); OR
- (ii) On the basis of self declaration as per paragraph 4.07 of Handbook of Procedures.”

Thus, a conjoint reading of Para 4.03(a) of the Foreign Trade Policy, 2015–2020 and Notification No. 18/2015-Cus dated 01.04.2015 makes it abundantly clear that the benefit of the said notification is strictly confined to imports made against valid Advance Authorisations issued in terms of Para 4.03 of the FTP, where the imported inputs are physically incorporated in the resultant export product i.e., physical exports. The eligibility to avail exemption under Notification No. 18/2015-Cus is, therefore, intrinsically and mandatorily linked to the nature and source of the Advance Authorisation itself.

**19.** The noticee has contended that by virtue of Notification No. 01/2019-Cus dated 10.01.2019, which amended Notification No. 18/2015-Cus dated 01.04.2015, the distinction between physical exports and deemed exports stands diluted, and consequently, exemption from payment of IGST ought to be available even in cases of deemed exports. In support, the noticee has relied upon the second proviso to condition (viii) of Notification No. 18/2015-Cus, as substituted, which provides that in respect of the said authorisations wherein exemption from IGST has been availed, the export obligation may be fulfilled either by way of physical exports or by making specified domestic supplies (deemed exports). Relevant extract of Notification No. 18/2015-Cus, referred by the noticee, is reproduced below:-

***Provided*** further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) respectively of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports or by making domestic supplies mentioned at serial numbers 1, 2 and 3 of the Table contained in notification No. 48/2017-Central Tax, dated the 18th October, 2017 [published vide number G.S.R. 1305(E), dated the 18th October, 2017];

**20.** However, a careful and contextual reading of the aforesaid proviso reveals that it merely provides flexibility to the Advance Authorisation holder, who has

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already validly availed IGST exemption, to discharge the export obligation either through physical exports or deemed exports. The said proviso does not, in any manner, dilute or obliterate the fundamental requirement that such exemption can be availed only against a valid Advance Authorisation issued in terms of Para 4.03 of the FTP, which is the sine qua non for applicability of Notification No. 18/2015-Cus. In other words, while the mode of fulfilment of export obligation has been liberalised, the eligibility conditions for availing the exemption itself remain unchanged and continue to be governed strictly by the nature and source of the Advance Authorisation.

**20.1** Further, it is also pertinent to note that even in respect of Advance Authorisation holders operating under Notification No. 21/2015-Cus dated 01.04.2015 (deemed exports), a similar flexibility to fulfil export obligation either through physical exports or deemed exports has been extended vide Policy Circular No. 01/2024 dated 12.04.2024, reproduced below:-

**Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Vanijya Bhawan, New Delhi  
Policy - 4 Division  
\*\*\*\*\***

**Policy Circular No. 01/2024**

**Dated: 12<sup>th</sup> April 2024**

To

**All Regional Authorities of DGFT  
All Exporters/Members of Trade  
All Custom Authorities**

**Subject: Clarification on discharge of export obligation of Advance Authorisation (AA) bearing Customs Notification No.18/2015-Customs as amended and Customs Notification No.21/2015-Customs as amended both dated 01.04.2015 by making physical exports or by making domestic supplies -reg.**

This Directorate has been receiving representations on the subject cited above from time to time.

2. Accordingly, the matter is clarified as follows:

(a) Advance Authorisation Holder holding an Advance Authorisation issued on or after 01.04.2015, under Customs Notification No. 18/2015-Customs, dated 01.04.2015 has option to fulfill the export obligation either by physical exports or by making domestic supplies under para 7.02(A) (a) of FTP 2015-2020 i.e. Supply of goods against Advance Authorisation/Advance Authorisation for annual requirement/DFIA.

(b) As per the harmonious reading of Para 4.14 of FTP 2015-2020 with Customs Notification No.01/2019-Customs dated 10.01.2019 it is clarified that Advance Authorisation Holder holding an Advance Authorisation issued on or after 10.01.2019, under Customs Notification No. 18/2015-Customs, dated 01.04.2015 has options as follows:

(i) To fulfill the export obligation either by physical exports or by making domestic supplies under Para 7.02 A (a) of FTP 2015-2020 i.e. Supply of goods against Advance Authorisation/Advance Authorisation for annual requirement/DFIA.

(ii) To make supplies under para 7.02A (b) of FTP 2015-2020 i.e. supply of goods to EQU/STP/EHTP/BTP.

(iii) To make supplies under para 7.02(A) (c) of FTP 2015-2020 i.e. supply of capital goods against EPCG authorisation provided exemption from payment of applicable Anti-Dumping Duty, Countervailing Duty, Safeguard Duty and Transition Product Specific Safeguard Duty if any has not been availed.

3. Similarly Advance Authorisation Holder holding an Advance Authorisation for deemed export issued under Customs Notification No. 21/2015-Customs dated 01.04.2015 only for above mentioned supplies with above stipulated conditions has an option to fulfill their export obligation either by way of supplies under para 7.02(A) (a), (b) & sub para (c) of FTP 2015-2020 or by making physical exports.

4. This Policy Circular is issued with the approval of the DGFT

  
(K.M. Harilal)  
Jt. Director General of Foreign Trade

(Issued from file no. 01/94/180/134/AM21/PC-4)

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**20.2** This clearly demonstrates that the flexibility regarding discharge of export obligation is a procedural facilitation and cannot be construed as conferring substantive eligibility to claim exemption under a notification which is otherwise inapplicable. Therefore, the mere fact that export obligation can be fulfilled either by physical exports or deemed exports does not entitle an importer to claim exemption from IGST under Notification No. 18/2015-Cus, when the Advance Authorisation has been issued under Notification No. 21/2015-Cus, which admittedly does not provide for such exemption. Both the notifications operate in distinct fields, are issued under different provisions of the Foreign Trade Policy, and mandate that the benefit thereunder can be availed only against valid Advance Authorisations issued in terms of the respective governing provisions.

**21.** It is a settled principle of law that the benefit of an exemption notification can be extended only when the conditions prescribed therein are strictly complied with by the claimant. The burden of proving eligibility to claim such exemption squarely lies upon the importer who seeks to avail the benefit. The Hon'ble Supreme Court in *Commissioner of Customs (Import) v. Dilip Kumar and Company* held that exemption notifications must be interpreted strictly, and in case of ambiguity, the benefit cannot be claimed by the assessee but must be construed in favour of the Revenue. Applying this ratio to the present case, the noticee was required to establish, with cogent documentary evidence, that the conditions of Notification No. 18/2015-Cus dated 01.04.2015 were fully satisfied. However, from the facts on record, it is evident that the noticee has failed to discharge this burden, and therefore the benefit of the claimed exemption is inadmissible.

**22.** It is pertinent to note that the noticee, upon being confronted with the audit objection, voluntarily discharged the liability of IGST in respect of Bill of Entry No. 9862682 dated 07.12.2020, which though not covered in the present Show Cause Notice, evidences their acknowledgment of the correctness of the department's position. Furthermore, during the course of personal hearing as well as in Para 9 of their written submission dated 05.03.2026, the noticee categorically expressed willingness to pay the differential duty along with applicable interest. This conduct clearly demonstrates that the noticee has accepted the substantive merit of the department's demand, while seeking to

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resist the same only on the ground of limitation. Such acceptance of liability on merits, coupled with readiness to discharge the duty and interest, reinforces the validity of the department's objection raised under the impugned proceedings.

**23.** Accordingly, in light of the above discussion and findings, I hold that the noticee is not eligible to claim IGST exemption under Notification No. 18/2015-Cus dated 01.04.2015, as their Advance Authorisation was issued under Notification No. 21/2015-Cus. The exemption from the payment of IGST is legally confined to valid Advance Authorisations issued under Notification No.18/2015-Cus dated 01.04.2015, and the noticee's claim is therefore untenable. Hence, they are liable to pay IGST amounting to ₹50,39,950/- under Section 3(7) of the Customs Tariff Act, 1975 read with Section 28 of the Customs Act, 1962, along with applicable interest under Section 28AA of the Customs Act, 1962.

#### **INVOCATION OF EXTENDED PERIOD OF LIMITATION-**

**24.** I now proceed to examine the arguments advanced by the noticee against the invocation of the extended period under Section 28(4) of the Customs Act, 1962, in order to determine whether the facts and circumstances of the present case justify recovery of duty beyond the normal period of limitation. The noticee has contended that the Bills of Entry were filed to the best of their knowledge, duly subjected to self-assessment under Section 17 and thereafter assessed by the proper officer; that a mere wrong claim of exemption does not amount to mis-declaration; and that the situation is revenue neutral, thereby negating any intent to evade duty. They have also relied upon various judicial pronouncements including Priya Blue Industries Ltd., Flock (India) Pvt. Ltd., ITC Ltd., Midas Fertchem Impex Pvt. Ltd., Anglo French Textiles, Sanvijay Rolling & Engineering Ltd., Rainbow Industries, Tamil Nadu Housing Board, and Rapicut Carbides Ltd.

**24.1** Upon careful consideration of the facts and the legal position discussed hereinabove, I find that the contentions advanced by the noticee are not tenable. Under the scheme of self-assessment envisaged under Section 17 of the Customs Act, 1962, the primary responsibility to correctly assess the duty liability, including determination of eligibility to any exemption notification,

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squarely rests upon the importer. The role of the proper officer at the time of assessment is confined to verification on the basis of declarations made in the Bills of Entry, and mere acceptance thereof cannot be construed as due application of mind or a conscious determination of the admissibility of exemption. In the present case, it stands established that the Advance Authorisation was issued under Notification No. 21/2015-Cus in terms of Para 4.05(c)(iii) of the Foreign Trade Policy, 2015–2020, which pertains to deemed exports and does not extend exemption from payment of IGST. Notwithstanding this clear legal position, and despite being fully aware of the nature and scope of the said authorisation, the noticee proceeded to claim exemption from IGST by invoking Notification No. 18/2015-Cus, which is applicable only to valid Advance Authorisations issued under Para 4.03 of the FTP for physical exports. Further, the simultaneous declaration and invocation of both Notification No. 21/2015-Cus and Notification No. 18/2015-Cus in the import documents clearly demonstrates that the noticee was conscious of the distinction between the two notifications and the conditions governing their applicability. Despite such knowledge, the noticee repeatedly availed the benefit of an inapplicable notification across multiple consignments, resulting in non-payment of IGST. In light of the findings recorded hereinabove, such conduct cannot be treated as a mere clerical or interpretational error, but reflects a deliberate and systematic act of availing inadmissible exemption. Accordingly, I hold that the noticee has made wilful misstatement and suppressed material facts with intent to evade payment of duty, thereby attracting the provisions of Section 28(4) of the Customs Act, 1962.

**24.2** The judicial authorities relied upon by the noticee are distinguishable on facts, as they pertain to cases where either the assessments had attained finality without challenge or where bona fide errors without suppression were established. In contrast, the present case involves a conscious and legally untenable claim of exemption, made in disregard of the express conditions of the applicable notification and the declaration furnished before the DGFT at the time of obtaining Advance Authorisation. Hence, the ratio of the cited decisions does not advance the case of the noticee.

**24.3** The plea of revenue neutrality is also devoid of merit. The availability of input tax credit does not ipso facto render the transaction revenue neutral so

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as to negate the element of suppression, particularly when the liability to pay IGST arises at the time of importation and is required to be discharged in accordance with law. The doctrine of revenue neutrality cannot be invoked to justify non-payment of duty or to defeat the statutory provisions governing levy and collection of tax.

**24.4** In view of the above, I hold that the non-payment of IGST in the present case has occurred by reason of wilful misstatement and suppression of material facts on the part of the noticee, with intent to evade payment of duty. Accordingly, the invocation of the extended period under Section 28(4) of the Customs Act, 1962 is legally sustainable for recovery of the differential duty along with applicable interest. Accordingly, the importer is liable to pay IGST amounting to ₹50,39,950/- in terms of Section 3(7) of the Customs Tariff Act, 1975 read with Section 28(4) of the Customs Act, 1962, along with interest at the applicable rate under Section 28AA of the Act.

**25.** Further, in terms of Section 114A of the Customs Act, 1962, penal action is attracted, and the noticee is liable to a penalty equal to the amount of IGST confirmed under Section 28(4), as the demand of IGST has arisen on account of misstatement and suppression of material facts.

#### **CONFISCATION OF GOODS-**

**26.** Mis-declaration under Section 111(m) of the Customs Act, 1962 is not limited to incorrect statements relating to the description, quantity or value of goods, but also covers any inaccurate or false declaration that has a direct bearing on the determination of duty liability. In the present case, the importer, while filing the Bills of Entry, declared eligibility under Notification No. 18/2015-Cus for availing exemption from IGST, despite admittedly holding Advance Authorisation issued under Notification No. 21/2015-Cus, which does not permit such exemption. This incorrect declaration of eligibility to an exemption notification is not a mere procedural lapse but a substantive mis-declaration, as it directly impacted the determination of duty liability and resulted in non-payment of IGST. The declaration made in the Bill of Entry under Section 46(4) is a statutory declaration as to the truthfulness and correctness of all particulars, including the claim of exemption. Therefore,

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furnishing an incorrect claim of exemption, which is legally untenable, amounts to mis-declaration within the meaning of Section 111(m) of the Act, rendering the goods liable for confiscation.

**27.** As the impugned goods are liable for confiscation under Section 111(d) and Section 111(m) of the Customs Act, 1962, it becomes necessary to examine whether redemption fine under Section 125 of the Act is imposable in lieu of such confiscation. In this regard, it is noted that the subject goods are no longer physically available for confiscation, as they were cleared in the past and are not presently within the custody or control of Customs. However, I note that the Hon'ble CESTAT, Ahmedabad, in the case of M/s. Van Oord India Pvt. Ltd. vs. Commissioner of Customs, Ahmedabad [Customs Appeal No. 10679 of 2024-DB], has held that redemption fine can be imposed even when the goods are not physically available for confiscation. Further, this points were already settled in case of Judgment dated 11.08.2017 of Hon'ble High Court of Madras in C.M.A. No. 2857 of 2011 in the case of Visteon Automotive Systems India Ltd. Vs. CESTAT, Chennai [2018 (9) G.S.T.L. 142 (Mad.)]. Para 23 of the said Judgment is as follows:

*“The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularised, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, “Whenever confiscation of any goods is authorised by this Act ....”, brings out the point clearly. The power to impose redemption fine springs from the authorisation of confiscation of goods provided for under Section 111 of the Act. When once power of authorisation for confiscation of goods gets traced to the said Section 111 of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing from Section 111 only. Hence, the payment of redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act.”*

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**28.** I further find that the above view of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (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, from the above discussion and relying on the above judgements. I find that goods are liable for confiscation and redemption fine can be imposed. I note that the case involves wrong availment of Notification No. 18/2015-Cus with the sole intent to evade payment of Integrated GST. However, in as much as goods have already been cleared and perhaps already consumed, I believe that the ends of justice would be met if the redemption fine is restricted to approx. 50% of the differential duty.

**29.** In view of the above discussion and findings, I hereby pass the following order:-

**-:ORDER:-**

i. I order to deny the benefit of Notification No. 18/2015-Cus dated 01.04.2015 availed by M/s Bhabani Pigments Pvt. Ltd. in respect of the subject Bills of Entry and order to demand IGST by re-assessing the said Bills of Entry as per Notification No. 21/2015-Cus.

ii. I hold that the goods having assessable value of Rs. 2,64,09,645/- covered under said Bills of Entry, are liable for confiscation under Section 111(m) of the Customs Act, 1962; Since the goods have been cleared in the past and not available for confiscation, I impose Redemption fine of Rs. 25,00,000/- (Rupees Twenty Five Lakhs only) under Section 125 of the Customs Act, 1962 in lieu of confiscation.

iii. I determine and confirm the differential duty amounting to Rs. 50,39,950/- (Rupees Fifty Lakhs Thirty Nine Thousand Nine Hundred Fifty Only) for subject Bill(s) of Entry under Section 28(8) of the Customs Act, 1962, and order to recover the same from M/s BHABANI PIGMENTS PVT. LTD. under Section 3(7) of the Customs Tariff Act, 1962 read with Section 28 (4) of the Customs Act, 1962 along with the interest thereon as per Section 28AA of the Customs Act, 1962, as applicable.

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iv. I impose a penalty of Rs. 50,39,950/- (Rupees Fifty Lakhs Thirty Nine Thousand Nine Hundred Fifty Only) upon M/s Bhabani Pigments Pvt.Ltd. under Section 114A of the Customs Act, 1962.

**30.** This order is issued without prejudice to any action that can be taken against the importer or any other person under this act or any other law for the time being in force.

(Nitin Saini)  
Commissioner of Customs  
Customs House Mundra,

F.No. GEN/ADJ/COMM/206/2025-Adjn  
DIN- 20260471MO000000AFE4

To,

M/s BHABANI PIGMENTS PVT.LTD. (IEC-0596013442),  
Sonapat-Rohtak Road, Kharkhoda,  
Sonapat, Haryana -131402

**Copy to:**

1. The office of Chief Commissioner, Gujarat Custom Zone, Ahmedabad for the purpose of Review.
2. The Dy. Commissioner of Customs, (Group Assessment), Mundra Customs.
3. The Superintendent of Customs (EDI/TRC/Legal), Mundra Customs