सीमाशुल्क(अपील) आयुक्तकाकार्यालय,

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS),अहमदाबाद AHMEDABAD,

चौथी मंज़िल 4th Floor, हडकोभवनHUDCO Bhavan, ईश्वर भुवन रोड़ IshwarBhuvan Road,

नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009

दूरभाषक्रमांक Tel. No. 079-26589281

DIN - 20260371MN000000D6E8

क	फ़ाइलसंख्या FILE NO.	S/49-610/CUS/AHD/MAR/2025-26
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	AHD-CUSTM-000-APP-769-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	30.03.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	212/ADC/SR/O&A/2025-26 dated 02.03.2026
च	अपीलआदेशजारीकरनेकीदिनांक ORDER-IN-APPEAL ISSUED ON:	30.03.2026
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	M/s Mathuradas Narandas & Sons Forwarders Limited situated at A-1303, West Bank, Opposite Vallabh Sadan, Ashram Road, Ahmedabad

1.	यहप्रतिउसव्यक्तिकेनिजीउपयोगकेलिएमुफ्तमेंदीजातीहैजिनकेनामयहजारीकियागयाहै.
	This copy is granted free of cost for the private use of the person to whom it is issued.

कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

2.	सीमाशुल्कअधिनियम 1962 कीधारा 129 डीडी (1) (यथासंशोधित) केअधीननिम्नलिखितश्रेणियोंकेमामलोंकेसम्बन्धमेंकोईव्यक्तिइसआदेशसेअपनेकोआहतमहसूसकरताहोतोइसआदेशकीप्राप्तिकीतारीखसे 3 महीनेकेअंदरअपरसचिव/संयुक्तसचिव (आवेदनसंशोधन) ,वित्तमंत्रालय, (राजस्वविभाग) संसदमार्ग,नईदिल्लीकोपुनरीक्षणआवेदनप्रस्तुतकरसकतेहै.
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखितसम्बन्धितआदेश/Order relating to :
(क)	बैगेज़केरूपमेंआयातितकोईमाल.
(a)	any goods imported on baggage.
(ख)	भारतमेंआयातकरनेहेतुकिसीवाहनमेंलादागयालेकिनभारतमेंउनकेगन्तव्यस्थानपरउतारेनगएमालयाउसगन्तव्यस्थानपरउतारेजानेकेलिएअपेक्षितमालउतारेनजानेपरयाउसगन्तव्यस्थानपरउतारेगएमालकीमात्रामेंअपेक्षितमालसेकमीहो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्कअधिनियम, 1962 केअध्यायX तथाउसकेअधीनबनाएगएनियमोंकेतहतशुल्कवापसीकीअदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षणआवेदनपत्रसंगतनियमावलीमेंविनिर्दिष्टप्रारूपमेंप्रस्तुतकरनाहोगाजिसकेअन्तर्गतउसकीजांचकीजाएगीऔरउसकेसाथनिम्नलिखितकागजातसंलग्नहोनेचाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्टफीएक्ट,1870केमदसं.6 अनुसूची 1 केअधीननिर्धारितकिएगएअनुसारइसआदेशकी 4 प्रतियां,जिसकीएकप्रतिमेंपचासपैसेकीन्यायालयशुल्कटिकटलगाहोनाचाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्धदस्तावेज़ोंकेअलावासाथमूलआदेशकी 4 प्रतियां,यदिहो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षणकेलिएआवेदनकी 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षणआवेदनदायरकरनेकेलिएसीमाशुल्कअधिनियम, 1962 (यथासंशोधित) मेंनिर्धारितफीसजोअन्यरसीद,फीस,दण्ड,जब्तीऔरविविधमदोंकेशीर्षकेअधीनआताहैमेंरु. 200/- (रूपएदोसौमात्र)यारु.1000/-(रूपएएकहज़ारमात्र),जैसाभीमामलाहो,सेसम्बन्धितभुगतानकेप्रमाणिकचलानटी.आर.6 कीदोप्रतियां. यदिशुल्क,मांगागयाब्याज,लगायागयादंडकीराशिऔररूपएएकलाखयाउससेकमहोतोऐसेफीसकेरूपमेंरु.200/- औरयदिएकलाखसेअधिकहोतोफीसकेरूपमेंरु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.
4.	मदसं. 2 केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बंन्धमेंयदिकोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसीमाशुल्कअधिनियम 1962 कीधारा 129 ए (1) केअधीनफॉर्मसी.ए.-3 मेंसीमाशुल्क,केन्द्रीयउत्पादशुल्कऔरसेवाकरअपीलअधिकरणकेसमक्षनिम्नलिखितपतेपरअपीलकरसकतेहैं
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :
	सीमाशुल्क, केंद्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण,पश्चिमीक्षेत्रीयपीठ / **Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**

	दूसरीमंज़िल,बहुमालीभवन,निकटगिरधरनगरपुल,असारवा,अहमदाबाद-380016	2nd Floor, BahumaliBhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए (6) केअधीन,सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए(1)केअधीनअपीलकेसाथनिम्नलिखितशुल्कसंलग्नहोनेचाहिए-	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएयाउससेकमहोतोएकहज़ाररुपए.	
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;	
(ख)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएसेअधिकहोलेकिनरुपयेपचासलाखसेअधिकनहोतो;पांचहज़ाररुपए	
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;	
(ग)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपचासलाखरूपएसेअधिकहोतो;दसहज़ाररुपए.	
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees	
(घ)	इसआदेशकेविरुद्धअधिकरणकेसामने,मांगेगएशुल्कके 10% अदाकरनेपर,जहांशुल्कयाशुल्कएवंदंडविवादमेंहैं,यादंडके 10%अदाकरनेपर,जहांकेवलदंडविवादमेंहै,अपीलरखाजाएगा।	
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.	
6.	उक्तअधिनियमकीधारा 129 (ए) केअन्तर्गतअपीलप्राधिकरणकेसमक्षदायरप्रत्येकआवेदनपत्र- (क) रोकआदेशकेलिएयागलतियोंकोसुधारनेकेलिएयाकिसीअन्यप्रयोजनकेलिएकिएगएअपील : - अथवा (ख) अपीलयाआवेदनपत्रकाप्रत्यावर्तनकेलिएदायरआवेदनकेसाथरुपयेपाँचसौकाशुल्कभीसंलग्नहोनेचाहिए.	
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal- (a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or (b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.	

M/s Mathuradas Narandas & Sons Forwarders Limited situated at A-1303, West Bank, Opposite Vallabh Sadan, Ashram Road, Ahmedabad (hereinafter referred to as 'the appellants') have filed the present appeal challenging Order-in-Original No. 212/ADC/SR/O&A/2025-26 dated 02.03.2026 (hereinafter referred to as 'the impugned order') passed by the Additional Commissioner, Customs, Ahmedabad (hereinafter referred to as 'the adjudicating authority').

2. Facts of the case, in brief, are that the appellant had filed Bill of Entry No. 9118918 dated 26.03.2025 for import of 107.238 MT of 'Stainless Steel Melting Scrap Grade 410 for Melting Purpose' with declared assessable value of Rs.61,53,679.04 on behalf of their client viz. M/s. Unison Forgings Private Limited. During the course of examination of the goods, it was found that the same was Stainless Steel Sheets. The goods were got examined by the Chartered Engineer who vide report No. BB/D-11/UFPL/25/SANAND dated 14.04.2025 opined that the cargo consisted of 410 grade Stainless Steel Sheets and the estimated value of the same was Rs. 2,42,80,339/-. Import of Stainless Steel Sheets/Plates of Grade 410, falling under Customs Tariff Heading 7219 12 00, requires mandatory BIS certification and the same was not available.

2.1 Thus, the 107.238 MT Stainless Steel sheets of 410 grade were placed under seizure vide Memo dated 28.04.2025 issued under the provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the same are liable for confiscation under Section 111(d) and (m) of the Customs Act, 1962.

2.2 Show Cause Notice No. VIII/10-45/ICDSanand (Prev.)/O&A/HQ/2025-26 dated 01.10.2025 was issued wherein the appellant was called upon to show cause as to why penalty should not be imposed on them under Section 112(a) and 117 of the Customs Act.

2.3 The adjudicating authority vide the impugned order imposed penalty of Rs. 50,000/- on the appellant under Section 117 of the Customs Act, 1962.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellants have filed the present appeal. They have, *inter-alia*, raised various contentions and filed detailed submissions as given below in support of their claims:

- The law does not prescribe physical verification of the premises and such verification can be undertaken from the independent and authentic documents, data or information. They had verified the IEC number, GSTIN and identity of the client through Government websites likes GST, DGFT and the previous bills of entry filed and the same had also been stated by Shri

Vishal Ganpatbhai Patel at Answer to Question No. 18 of the statement dated 30.05.25. The IEC and GST registration qualify as such authentic documents which have been diligently verified by the appellants. Reliance was placed on the case laws of M/s Selected Cargo Services Pvt. Ltd. reported at 2025 (392) ELT 263 (T), M/s Akanksha Logistics reported at 2025 (391) ELT 645 (T), M/s Baid International Services Ltd. reported at 2023 (386) ELT 567 (T) and M/s Kunal Travels (Cargo) reported at 2017 (354) ELT 447 (Del)

- Statement dated 30.05.25 of Shri Vishal Ganpatbhai Patel clearly mentions that he had telephonically talked to the director/ authorized representative of M/s Unison Forging Pvt. Ltd. wherein he had communicated the required documents for filing the Bill of Entry.

- The Show Cause Notice and the impugned order failed to specify as to which provision of the Customs Act has been contravened by the appellants.

- The Customs Broker is governed by the Customs Brokers Licencing Regulations, 2018 (hereinafter referred to as CBLR for short) and as such there can be no contravention of the provisions of the Customs Act on the part of the Customs Broker.

- The adjudicating authority had found that there is no evidence of abetment of the contraventions by the importer on record which is evident from the findings at para 21.14 of the impugned order

- The Show Cause Notice alleged contravention of clauses (d), (n), (o) and (q) of Regulation 10 of the CBLR and the alleged contravention in the impugned order is covered under clause (n) of Regulation 10 of the CBLR. For such contraventions, penalty is provided for under Regulation 18 of the CBLR. Thus, it is not a case where no express penalty is elsewhere provided and as such penalty under Section 117 of the Customs Act is not imposable.

- There is nothing on record to establish that they had indulged in some conscious or deliberate events which led to the issuance of Show Cause Notice Reliance and as such penalty was not imposable. Reliance was placed the case laws of M/s Anand Nishikawa Co Ltd reported at 2005 (188) ELT 149 (SC), Padmini Products Limited v CCE reported at 1989 (43) ELT 195 (SC), Chemphar Drugs & Liniments 1989 (40) ELT 276 (SC), Gopal Zarda Udyog v. CCE 2005 (188) ELT 251 (SC) and Lubri-Chem Industries Ltd. v. CCE 1994 (73) ELT 257 (SC)

4. Personal hearing in the matter was held on 17.03.2026 wherein Shri John Christian and Shri Ashish Jain, Consultants appeared for hearing on behalf of the appellants and they reiterated the submissions made in appeal memorandum.

5. I have carefully gone through the impugned order, the appeal memorandum filed by the appellant, the submissions made during the course of personal hearing, as well as the documents and evidences available on record. The limited issue that arises for determination in the present appeal is whether penalty is imposable upon the appellant under the provisions of Section 117 of the Customs Act, 1962. For a proper appreciation of the issue, it is necessary to refer to the relevant statutory provision, i.e., Section 117 of the Customs Act, 1962, which reads as under:

> *"Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding four lakh rupees."*

The above statute reveals that the same would be applicable in the following situations:

a) Contravention of any provision of the Customs Act
b) Abetting any contravention of the provision of the Customs Act
c) Fails to comply with any provision of the Customs Act
d) No express penalty has been elsewhere provided for such contravention of failure

5.1. In the instant case, it is observed from the records that no specific contravention of any provision of the Customs Act, 1962 has been alleged or established against the appellant, either in the Show Cause Notice or in the impugned order. It is further noted that the Customs Act, 1962 is a statute governing the levy and collection of duties in relation to import and export of goods, including their handling, storage, and warehousing. Consequently, the applicability of its provisions is primarily in the context of persons engaged in such activities, namely the 'importer' or 'exporter'. For a clearer understanding, the terms 'importer' and 'exporter' have been defined under Sections 2(26) and 2(20) of the Customs Act, 1962 respectively, as under:

> *"importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer*

"exporter", in relation to any goods at any time between their entry for export and the time when they are exported, includes [any owner, beneficial owner] or any person holding himself out to be the exporter.

In the instant case, the appellant is neither an importer nor exporter within the scope of the above definition and as such the question of contravention of the provisions of Customs Act, 1962 does not arise.

5.2 As regards the issue of abetment of any contravention of the provisions of the Customs Act, 1962, it is observed that the adjudicating authority itself has recorded a finding that there is no evidence on record to establish such abetment. In view of this categorical finding, the question of attributing any role of abetment to the appellant does not arise. Further, as discussed hereinabove, both the Show Cause Notice and the impugned order fail to specify any act or omission on the part of the appellant constituting non-compliance with the provisions of the Customs Act, 1962.

5.3 As regards the non-provision of express provisions for penalty in relation to contravention or non-compliance, I find that the contraventions in the instant case, the alleged against the appellants are clauses (d), (n), (o) and (q) of Regulation 10 of the CBLR which is apparent from para 16.5 of the impugned order. In cases regarding contravention of the provisions of CBLR, penalty is provided for under Regulation 18 of the CBLR. Thus, it is not a case where no express penalty is elsewhere provided and as such the provisions of Section 117 of the Customs Act are not applicable to the facts of the case at hand. It is further observed that my finding is supported by the analogy of the case of M/s Manasa Impex Services reported at 2026 (395) ELT 110 (T) wherein the Hon'ble Tribunal has observed as under:

We find that the section pertains to an act for which no express penalty is elsewhere provided for such contravention or failure. The section will not apply to the present case where allegations against the appellant pertain to their duties as a CHA/ CB and are covered by the CHALR which is a special law and will prevail over a general provision. Further the section also includes the act of abetment, which has not been demonstrated by revenue to have been done by the appellant. Hence the charge fails and the section is of no relevance to the facts of the case.

5.4 Even otherwise, I find that the appellants had verified the antecedents of their clients by referring to the websites of GST and DGFT which is sufficient to discharge their onus under Regulation 10(n) of the CBLR as has been held in the various case laws relied upon by them.

6. In view of the foregoing discussion, I am of the considered opinion that the provisions of Section 117 of the Customs Act, 1962 are not attracted to the facts and circumstances of the present case. Consequently, the imposition of penalty thereunder is not legally sustainable and is liable to be set aside.

7. Accordingly, I set aside the penalty, imposed under Section 117 of the Customs Act, on the appellant.

सत्यापित/ATTESTED

अधीक्षक/SUPRERINTENDENT
सीमा शुल्क (अपील्स), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD

(AMIT GUPTA)
COMMISSIONER (APPEALS)
CUSTOMS, AHMEDABAD.

By Registered Post A.D.

F.Nos. S/49-610/CUS/AHD/MAR/2025-26 Dated – 30.03.2026

To,

(i) M/s Mathuradas Narandas & Sons Forwarders Limited, A-1303, West Bank, Opposite Vallabh Sadan, Ashram Road, Ahmedabad,
(ii) M/s N R Associates, F-503, Titanium City Centre, Anandnagar Road, Satellited, Ahmedabad 380015

Copy to:

1. The Principal Chief Commissioner of Customs Gujarat, Customs House, Ahmedabad.
2. The Principal Commissioner of Customs, Customs, Ahmedabad.
3. The Deputy/Assistant Commissioner of Customs, AIU, SVPIA, Ahmedabad.
4. Guard File