

	<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, एमपी और एसईजेड, मुंद्रा, कच्छ-गुजरात -370421</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MP & SEZ MUNDRA, KUTCH-GUJARAT</p> <p>EMAIL: group1-mundra@gov.in</p>	
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A	File No.	CUS/APR/MISC/7790/2025-Gr 1
B	Order-in-Original No.	MCH/ADC/ZDC/366/2025-26
C	Passed by	Dipak Zala Additional Commissioner of Customs, Custom House, Mundra.
D	Date of order	04.11.2025
E	Noticee/Party/ Importer/ Exporter	M/s Patel Retail Limited (IEC-0309022746), Survey No. 145/1, Bhuj-Bhachau Highway No. 42, Dudhai, Tal-Anjar, Kachchh-370110
F	DIN No.	20251171MO0000444BF7

1. यह अपील आदेश संबंधित 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 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1- 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-380 009”

“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA

**Having his office at 4th Floor, HUDCO Building, Ishwar Bhuvan Road,
Navrangpura, Ahmedabad-380 009.”**

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days 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 –

i. उक्त अपील की एक प्रति और
A copy of the appeal, and

ii. इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं०-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए ।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील ज्ञापन के साथ ड्यूटी/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये ।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए ।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

7. 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 (A) 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:

Based on specific intelligence, the consignment covered under Bill of Entry No. 3341357 dated 18.07.2025 filed by M/s Patel Retail Limited (IEC-0309022746) at INMUN1 were put on hold. M/s Patel Retail Limited (IEC-0309022746), having address as Survey No. 145/1, Bhuj-Bhachau Highway No. 42, Dudhai, Tal-Anjar, Kachchh-370110 (hereinafter referred as “importer” for the sake of brevity) has filed BE No. 3341357 dated 18.07.2025 under advance authorization no. 0311044270 dated 28.05.2025 for clearance of goods declared as “Cumin Seeds” under CTH 09093129 at Mundra Port (INMUN1). The details of BE are as under:-

Table-A

BE No. & Date	Item Description	Container No.	Declared Gross/Net Weight	Country of Origin/Port of Loading	CTH	Declared Assess able Value
3341357 dated 18.07.2025	Cumin Seeds	EMCU96 53174	28056 Kgs. /2 8000 Kgs.	China/Jebel Ali	09093 129	38,86,9 19/-

2. On the basis of specific intelligence, goods covered under above mentioned Bill of Entry were put on hold to rule-out possibility of any mis declaration within the declared goods. Accordingly, the examination of the goods was carried out at Mundhra CFS Pvt. Ltd., Mundra vide examination report dated 14.08.2025 in the presence of Shri Vinjuda Sanjaybhai Valjibhai, Authorised representative of importer and CFS representative Shri Ramashankar R. Prasad, Manager, operations of Mundhra CFS. On being asked, the representative of the CHA provided copies of the said BE, BL, Invoice, Packing List etc. Thereafter, CFS representative was asked to place the container for examination purpose. Before beginning the examination, the weighment slip of container generated at CFS weighbridge were cross checked. The weight mentioned on the slips as well as Bill of Lading were as under: -

Table-B

Sr. N.	Bill of entry no. and Date	Container No.	B/L Net weight (Kg)	CFS weight (Kg)	Difference (kgs)

1	3341357 18.07.2025	dated	EMCU9653174	28000	27790	-210
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3. Further, the container was found without any seal intact on it. Upon inquiry it came to notice that the seal was cut for the purpose of PQ on permission of PO/DE. Gate of container was opened for the examination of the goods. On opening the gate, it was found that goods were packed in white colour PP bags and one paper Tag is stitched on all PP bags with some details on it. Details of the Tag is as below:

1	FSSAI License number	10017021002830
2	Ingredients:	Cumin
3	Net Weight	25 Kgs
4	Country of Origin	China
5	Date of Packing	July-2024
6	Date of Expiry	June-2026
7	Imported by:	Patel Retail Limited, Survey No. 145/1, Bhuj-Bhachau Highway No. 42, Village: Dudhai Tal Anjar, Bhuj (Kutchh) India 370110
8	Exported by:	Rice & Spice Filling LLC, PO BOX 81470, Sharjah-United Arab Emirates.

Thereafter, entire cargo is de-stuffed from the container for the examination with the help of labour. The details of the goods found during examination is mentioned below in the table.

Table - C

S. No.	BE No. & Date	Description of Goods	Container No.	No. of Bags

1	3341357 18.07.2025	dated	Cumin Seeds 09093129	CTH-	EMCU9653174	1119
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4. During the examination the quantity of the bags were found less by 01 pcs as per declaration made by the importer in the Bill of entry/invoice. Further, PP bags were cut and opened on random basis and on examination, goods appear to be brownish seeds. Further, to ascertain description and other details of the goods the representative samples were drawn for the testing. There was no other concealment was found during the examination except the declared quantity of the goods. The importer has declared the quantity in BE as 1120 pkg. However, on examination total Pkg was found 1119 instead of declared quantity i.e. 1120.

5. In order to ascertain certain parameter i.e. Nature, composition, description etc. representative sealed samples were drawn and forwarded to FSSAI Office, Mundra Port vide TM No. 163 dated 14.08.2025 against BE No. 3341357 dated 18.07.2025. FSSAI Office, Mundra Port, who vide his Test Certificate No. FSSAI/25/2008/002177 dated 26.08.2025 reported that "The Sample does not confirms to the specifications laid down in the Act & the rules and regulation made under for the parameter Colour, Aroma and Flavour. So, the sample is sub-standard as it does not meet the specified mentioned under CI. 2.9.8.1 of Food Safety Standards Regulation 2011". They also submitted that the goods are not Cumin Seed. However, they have not provided actual description of the goods. They have also submitted Rejection Report of the Goods vide Ref. No.: FSSAI/Mundra/OUT/2025/156 dated 01.09.2025. Vide the said report the FSSAI has rejected the goods as the same was found sub-standard as per testing.

6. Further, the officer of Plant Quarantine Station has drawn the samples as per procedure for verification of the goods as per phytosanitary certificate issued for the goods covered under BE No. 3341357 dated 18.07.2025. The PQ Station vide email dated 17.09.2025 submitted Deportation/Destruction Order vide Registration No. IRO88MUN2025009953 dated 16.09.2025 as the goods found mis-declared i.e. other than Cumin Seeds. Further, The PQ Station vide his mail dated 18.09.2025 submitted that the goods are "Caraway Seed (*Carum Carvi*)" not Cumin Seeds as declared by the importer.

6.1. Plant Quarantine Station vide email dated 17.09.2025 informed that as per the provisions of Clause 3(1) and 3(20) of the Plant Quarantine (Regulation

of Import into India) Order, 2003, no plants, plant products can be imported into India without complying the phytosanitary conditions stipulated in the order. The relevant portion of the said clause is reproduced below for ease of reference: -

“3. Permits for Import of plants, plant products etc.

(1) No plants, plant products and other regulated articles (hereinafter referred to as „consignment“) shall be imported into India without complying the phytosanitary conditions stipulated under this Order. The order shall regulate import of all plants, plant products and other articles including but not limited to seeds/grains, pods, nuts, fruits, bulbs, tubers, corms/cormlets, rhizomes, suckers, cuttings, grafts, saplings, bud woods, roots, rootstock, flowers, pollens, dry plant materials, timber, wood, logs, tissue culture plants, soil, earth, clay, sand, peat/moss, live insects, microbial culture, bio-control agents, transgenic plants and genetically modified organisms etc.,

.....

(20) No consignment shall be permitted import unless accompanied by an original Phytosanitary Certificate issued by an authorized officer at the country of origin in PQ Form 21 or at the country of re-export in PQ Form 22;

Provided that cut flowers, garlands, bouquets, dry fruits/nuts etc., weighing not more than two kilograms imported for personal consumption may be allowed to be imported without a Phytosanitary Certificate or an import permit.

Provided that all consignments of Similar material: Inorganic soil additives, Leonardite, Lignite, Pure sand (Silica, Zircon, Quartz, etc.,) Pure clay like kaolin etc., Rock aggregates and Gravel, Volcanic pumice, Chalk, Rock salt, Diatomaceous earth, all kinds of ore, Vermiculite, Perlite, Gypsum, Zeolite etc., may be allowed to be imported in any form, for industrial and non-agricultural purpose, without a Phytosanitary Certificate or an import permit.

7. Since, in this case, the importer has declared the goods as “Cumin Seeds” and the actual goods found on examination are “Caraway seeds” and same was verified by the PQ Station. Accordingly, the Phytosanitary Certificate No. SHJ-APH-02415-3055507 dated 15.07.2025 and 223N02020003328001 dated 28.07.2024 issued from UAE and China respectively are not valid for the consignment as the goods mentioned in the certificates is Cumin Seeds and the goods found is Caraway Seeds. Deportation/destruction order was issued in case of Bill of Entry No. 3341357 dated 18.07.2025 by PQS, Mundra citing that “Sample is Caraway seeds instead of the declared goods i.e. Cumin Seeds).

8. In view of above, prima facie, it clearly appears that the importer M/s Patel Retail Limited (IEC 0309022746) has tried to clear mis-declared goods. However, FSSAI and Plant Quarantine Station vide test report as mentioned in above paras reported that the goods are not “Cumin Seeds” and are also sub-standard as per their norms. Plant Quarantine Section rejected NOC in the impugned case and issued Deportation/destruction orders dated 16.09.2025 against BE No. 3341357 dated 18.07.2025.

9. **Classification of the goods:**

In view of the above facts, it clearly appears that the importer has imported the goods “Caraway Seeds” instead of the declared goods i.e. “Cumin Seeds”. The importer has classified the goods under CTH 09093129 as “Cumin Seeds”. However, the goods found on the examination are “Caraway Seeds” and the correct classification of the goods is under CTH 09096139. The relevant portion of the CTH is as below:

0909 SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES

Seeds of coriander:

0909 21 -- Neither crushed nor ground:

0909 21 10 --- Of seed quality kg. 30% -

0909 21 90 --- Other kg. 30% -

0909 22 00 ---Crushed or ground

Seeds of cumin:

0909 31 -- Neither crushed nor ground

-- Cumin, black:

0909 31 11 ---- Of seed quality kg. 30% -

0909 31 19 -----Other

--Cumin, other than black:

0909 31 21 ---- Of seed quality kg. 30% -

0909 31 29 ---- Other kg. 30% -

0909 32 00 ---Crushed or ground

--Seeds of anise, badian, caraway or fennel;

juniper berries:

0909 61 -- Neither crushed nor ground:

--- Seeds of anise:

0909 61 11 ---- Of seed quality kg. 30% -

0909 61 19---- Other kg. 30% -

----Seeds of badian :

0909 61 21----Of seed quality kg. 30%

0909 61 29 ----Other

Seeds of caraway or fennel:

0909 61 31 ---- Of seed quality kg. 30% -

0909 61 39 ---- Other kg. 30% -

10. Since the goods imported covered under BE No. 3341357 dated 18.07.2025 have been imported in contravention of the provisions of the Plant Quarantine (Regulation of Import into India) Order, 2003, hence, goods imported vide impugned BE No. 3341357 dated 18.07.2025 became prohibited in nature and hence, due to mis-declaration of the goods and in absence of valid phytosanitary certificate, impugned goods covered under BE No. 3341357 dated 18.07.2025 having total declared assessable value of Rs. 38,86,919/- (Rupees Thirty-Eight Lakh Eighty-Six Thousand Nine Hundred Nineteen) became liable for confiscation in accordance with the provisions of Section 111(d) and (m) of the Customs Act, 1962. Further, due to above said act of omission and commission on the part of importer, importer has rendered themselves liable for penalty under section 112 (a)(i) of the Custom Act, 1962.

11. After introduction of self-assessment vide Finance Act, 2011, the onus lies on the importer for making true and correct declaration in all aspects in the Bill of Entry and to pay the correct amount of Duty. In terms of Section 17 & 46

(4) of the Customs Act, 1962, the importers are required to make a declaration as to the truth of the contents of the Bills of Entry submitted for assessment of Customs duty. However, importer has not presented correct facts at the time of filing BE.

12. LEGAL PROVISIONS

Legal provisions applicable in this case under the Customs Act 1962 are as follows:

- i. **Section 2(22):** *"goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*
- ii. **Section 2(23) :** *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*
- iii. **Section 2(25):** *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*
- iv. **Section 2(26):** *"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;*
- v. **Section 2(33) defined the terms "Prohibited Goods":**
"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;
- vi. **Section 2(39) defined the terms "smuggling":**
"smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;
- vii. **Section 17: Assessment of duty. –**

(1) *An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.*

..

(4) *Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-*

assess the duty leviable on such goods.

viii. Section 46: Entry of goods on importation:

(4) *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, relating to the imported goods.*

(4A) *the importer who presents a bill of entry shall ensure the following, namely:*

- a. *The accuracy and completeness of the information given therein;*
- b. *The authenticity and validity of any document supporting it; and*
- c. *Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

viii. Section 111: Confiscation of improperly imported goods, etc. –

The following goods brought from a place outside India shall be liable for 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;

...

...

....

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under Section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54.

x. 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*
- b. *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section*

111, 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;

13. Further, Importer vide letter dated 18.09.2025 submitted that approximately 02 years ago they have remitted funds of 50,000 USD to their supplier in Jebel Ali and after a lot of discussions the shipper got ready to adjust the amount by shipping Cumin Seeds. Accordingly, they filed the Bill of Entry No. 3341357 dated 18.07.2025 against advance authorization no. 0311044270 dated 28.05.2025. The importer also requested for waiver of Show Cause Notice and Personal Hearing in this matter and further requested to decide the case on merit basis. He further requested to re-export of the impugned goods.

14. In view of above facts, it appears that

- i. The declared description i.e. “Cumin Seeds” and CTH i.e. 09093129 of the goods shall be liable to be rejected and needs to be re-determined as discussed above.
- ii. The imported goods vide BE No. 3341357 dated 18.07.2025 shall be held liable for confiscation under section 111(d) and (m) of the Customs Act, 1962.
- iii. Penalty under Section 112(a)(i) of the Customs Act, 1962 shall be imposed upon them for the reasons discussed in para supra.

WRITTEN SUBMISSION AND PERSONAL HEARING

15. Importer M/s. Patel Retail Ltd, vide their letter dated 18.09.2025, submitted that they don’t want SCN or PH in this matter and further requested

to decide the case on merit basis. He further requested for re-export of the impugned goods as per Customs Provisions.

DISCUSSION AND FINDINGS

16. I have carefully gone through the case records. The importer vide letter dated 18.09.2025 has requested for waiver of the Show Cause Notice and Personal Hearing in the matter. Thus, I find that principles of natural justice as provided in Section 122A of the Customs Act 1962 has been complied with and therefore, I proceed to decide the case on the basis of the documentary evidence available on records. I find that the following main issues are involved in the subject case, which is required to be decided:

- i. Whether the declared description i.e. “Cumin Seeds” and CTI i.e. 09093129 of the impugned goods be liable to be rejected and needs to be re-determined as “Caraway Seeds” under CTI 09096139.
- ii. Whether the impugned goods imported vide BE No. 3341357 dated 18.07.2025 be held liable for confiscation under section 111(d) and (m) of the Customs Act, 1962.
- iii. Whether the penalty under Section 112(a)(i) and 114AA of the Customs Act, 1962 be imposed upon the importer M/s Patel Retail Ltd.

17. I find that based on specific intelligence, the consignment covered under Bill of Entry No. 3341357 dated 18.07.2025 filed at INMUN1 were put on hold by SIIB, MCH. M/s Patel Retail Limited has filed BE No. 3341357 dated 18.07.2025 under advance authorization no. 0311044270 dated 28.05.2025 for clearance of goods declared as “Cumin Seeds” under CTH 09093129 at Mundra Port (INMUN1). The details of BE are as under:-

Table-A

BE No. & Date	Item Description	Container No.	Declared Gross/Net Weight	County of Origin/Port of Loading	CTH	Declared Assessed Value
3341357 dated 18.07.2025	Cumin Seeds	EMCU9653174	28056 Kgs. /28000 Kgs.	China/Jebel Ali	09093129	38,86,9

17.1 I find that the examination of the goods was carried out at Mundhra CFS vide examination report dated 14.08.2025. The weight mentioned on the slips

as well as Bill of Lading were as under: -

Table-B

Sr. N.	Bill of entry no. and Date	Container No.	B/L Net weight (Kg)	CFS weight (Kg)	Difference (kgs)
1	3341357 dated 18.07.2025	EMCU9653174	28000	27790	-210

17.2 Further, I find that the container was found without any seal intact on it. Upon inquiry by SIIB officers, it came to notice that the seal was cut for the purpose of PQ on permission of concerned PO/DE. During examination of impugned goods, it was found that there were total 1119 PP bags of cumin seeds and one paper Tag is stitched on all PP bags with some details on it. Details of the Tag is as below:

1	FSSAI License number	10017021002830
2	Ingredients:	Cumin
3	Net Weight	25 Kgs
4	Country of Origin	China
5	Date of Packing	July-2024
6	Date of Expiry	June-2026
7	Imported by:	Patel Retail Limited, Survey No. 145/1, Bhuj-Bhachau Highway No. 42, Village: Dudhai Tal Anjar, Bhuj (Kutchh) India 370110
8	Exported by:	Rice & Spice Filling LLC, PO BOX 81470, Sharjah-United Arab Emirates.

17.3 I find that during the examination, the quantity of the bags were found

less by 01 pcs. The importer has declared the quantity of bags in said BE as 1120 pkg. However, on examination total Pkg was found 1119 instead of declared quantity i.e. 1120.

18. Further, I find that in order to ascertain certain parameter i.e. Nature, composition, description etc. representative sealed samples were drawn and forwarded to FSSAI Office, Mundra Port vide TM No. 163 dated 14.08.2025 against BE No. 3341357 dated 18.07.2025. I find that FSSAI Office, Mundra Port, vide Test Certificate No. FSSAI/25/2008/002177 dated 26.08.2025 reported that "The Sample does not confirms to the specifications laid down in the Act & the rules and regulation made under for the parameter Colour, Aroma and Flavour. So, the sample is sub-standard as it does not meet the specified mentioned under CI. 2.9.8.1 of Food Safety Standards Regulation 2011". They also submitted that the goods are not Cumin Seed. However, they have not provided actual description of the goods. They have also submitted Rejection Report of the Goods vide Ref. No.: FSSAI/Mundra/OUT/ 2025/156 dated 01.09.2025 as the goods were found sub-standard as per testing.

18.1 I further find that, the officer of Plant Quarantine Station has drawn the samples as per procedure for verification of the goods as per phytosanitary certificate issued for the goods covered under BE No. 3341357 dated 18.07.2025. The PQ Station vide email dated 17.09.2025 submitted Deportation/Destruction Order vide Registration No. IRO88MUN2025009953 dated 16.09.2025 as the goods found mis-declared i.e. other than Cumin Seeds. Further, the PQ Station vide his mail dated 18.09.2025 submitted that the goods are "Caraway Seed (*Carum Carvi*)" not Cumin Seeds as declared by the importer.

18.2 I find that the Plant Quarantine Station vide email dated 17.09.2025 informed that as per the provisions of Clause 3(1) and 3(20) of the Plant Quarantine (Regulation of Import into India) Order, 2003, no plants, plant products can be imported into India without complying the phytosanitary conditions stipulated in the order. The relevant portion of the said clause is reproduced below for ease of reference: -

"3. Permits for Import of plants, plant products etc.

(1) No plants, plant products and other regulated articles (hereinafter referred to as „consignment“) shall be imported into India without complying the phytosanitary conditions stipulated under this Order. The order shall regulate import of all plants, plant products and other articles including but not limited to seeds/grains, pods, nuts,

fruits, bulbs, tubers, corms/cormlets, rhizomes, suckers, cuttings, grafts, saplings, bud woods, roots, rootstock, flowers, pollens, dry plant materials, timber, wood, logs, tissue culture plants, soil, earth, clay, sand, peat/moss, live insects, microbial culture, bio-control agents, transgenic plants and genetically modified organisms etc.,

.....

(20) No consignment shall be permitted import unless accompanied by an original Phytosanitary Certificate issued by an authorized officer at the country of origin in PQ Form 21 or at the country of re-export in PQ Form 22;

Provided that cut flowers, garlands, bouquets, dry fruits/nuts etc., weighing not more than two kilograms imported for personal consumption may be allowed to be imported without a Phytosanitary Certificate or an import permit.

Provided that all consignments of Similar material: Inorganic soil additives, Leonardite, Lignite, Pure sand (Silica, Zircon, Quartz, etc.) Pure clay like kaolin etc., Rock aggregates and Gravel, Volcanic pumice, Chalk, Rock salt, Diatomaceous earth, all kinds of ore, Vermiculite, Perlite, Gypsum, Zeolite etc., may be allowed to be imported in any form, for industrial and non-agricultural purpose, without a Phytosanitary Certificate or an import permit.

19. I find that, in this case, the importer has declared the goods as “Cumin Seeds” and the actual goods found on testing are “Caraway seeds” and same was verified by the PQ Station. Accordingly, the Phytosanitary Certificate No. SHJ-APH-02415-3055507 dated 15.07.2025 and 223N02020003328001 dated 28.07.2024 issued from UAE and China respectively are not valid for the consignment as the goods mentioned in the certificates is Cumin Seeds and the goods found is Caraway Seeds. Deportation/destruction order was issued in case of Bill of Entry No. 3341357 dated 18.07.2025 by PQS, Mundra citing that “*Sample is Caraway seeds instead of the declared goods i.e. Cumin Seeds*).

20. In view of the above facts, I find that the importer has imported the goods “Caraway Seeds” instead of the declared goods i.e. “Cumin Seeds”. The importer has classified the goods under CTH 09093129 as “Cumin Seeds”. However, the goods found on the examination are “Caraway Seeds” and the correct classification of the goods is under CTH 09096139.

21. From the above, I find that since the impugned goods covered under BE No. 3341357 dated 18.07.2025 have been imported in contravention of the provisions of the Plant Quarantine (Regulation of Import into India) Order, 2003, hence, goods imported vide impugned BE No. 3341357 dated 18.07.2025 became prohibited in nature and hence, due to mis-declaration of the goods and in absence of valid phytosanitary certificate, impugned goods covered under BE No. 3341357 dated 18.07.2025 having total declared assessable value of Rs. 38,86,919/- (Rupees Thirty-Eight Lakh Eighty-Six Thousand Nine Hundred Nineteen) become liable for confiscation in accordance with the provisions of Section 111(d) and (m) of the Customs Act, 1962.

21.1 Considering the written request of the importer, M/s Patel Retail Ltd., seeking permission for re-export of the confiscated goods, and taking into account that FSSAI has submitted Rejection Report vide Ref. No.: FSSAI/Mundra/OUT/ 2025/156 dated 01.09.2025 as the goods were found sub-standard and PQ Station vide email dated 17.09.2025 submitted Deportation/Destruction Order vide Registration No. IRO88MUN2025009953 dated 16.09.2025 as the goods found mis-declared i.e. other than Cumin Seeds, I find merit in allowing the importer an opportunity to re-export the same. In view thereof, while upholding the confiscation of the goods valued at Rs. 38,86,919/- under Section 111(d) and 111(m) of the Customs Act, 1962, I permit redemption of the goods under Section 125 of the Customs Act, 1962 for the limited purpose of re-export only, on payment of redemption fine.

21.2 Further, I find that the importer while filing the impugned Bill of Entry has subscribed to a declaration regarding correctness of the contents of Bill of Entry under Section 46(4) of the Act, *ibid.* Further, Section 46 (4A) of the Act, casts an obligation on the importer to ensure accuracy of the declaration and authenticity of the documents supporting such declaration. However, the importer, M/s. Patel Retail Ltd, has contravened Section 46(4) of the Customs Act, 1962, by making a false declaration in the Bill of Entry regarding the description and classification of the goods. Consequently, the importer is liable for penalties under Sections 112(a)(i) of the Customs Act, 1962.

22. In view of the aforesaid discussions and findings, I pass the following order:

ORDER

- i.** I reject the declared description i.e. "Cumin Seeds" and CTI i.e. 09093129 of the impugned goods and allow the same to be re-determined as "Caraway Seeds" under CTI 09096139.

ii. I order to confiscate the impugned goods imported vide BE No. 3341357 dated 18.07.2025 under section 111(d) and 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem the said confiscated goods for re-export purpose only on payment of redemption fine of **Rs.4,00,000**(Rupees Four Lakh Only) under Section 125 of the Customs Act, 1962.

iii. I impose penalty of **Rs.2,00,00**(Rupees Two Lakh only) upon the importer M/s Patel Retail Ltd under Section 112(a)(i) of the Customs Act, 1962

23. This order is issued without prejudice to any other action which may be required to be taken against any person as per the provision of the Customs Act, 1962 or any other law for the time being in force.

Additional Commissioner (Import)
Custom House, Mundra

F.No. CUS/APR/MISC/7790/2025-Gr 1

To,

M/s Patel Retail Limited (IEC-0309022746),
Survey No. 145/1,
Bhuj-Bhachau Highway No. 42,
Dudhai, Tal-Anjar, Kachchh-370110

Copy to:

1. The Addl. Commissioner (Import Assessment Group), Customs House, Mundra.
2. The Deputy Commissioner (RRA), Customs House, Mundra.
3. The Deputy Commissioner (TRC), Customs House, Mundra.
4. The Deputy Commissioner (EDI), Customs House, Mundra.
5. Guard file.