

3077 to 3089

	<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421 PHONE:02838-271426/271423 FAX:02838-271425 Email:adj-mundra@gov.in, commr-cusmundra@nic.in</p>	 Azadi Ka Amrit Mahotsav
DIN: 20240771MO0000311866		Date: 22.07.2024.

Subject: Corrigendum to ORDER-IN-ORIGINAL No. MUN-CUSTM-000-COM-10-24-25 dated 09.05.2024 in the of M/S Bhagvan Shri Strips Private Limited (IEC-0513066454) And Others, passed by the Principal Commissioner of Customs, AP & SEZ, Mundra - m/r.

In exercise of powers conferred upon me under section 154 of the Customs Act, 1962, due to typographical oversight occurred in the Order-In-Original No. MUN-CUSTM-000-COM-10-24-25 dated 09.05.2024 in the case of M/s Bhagvan Shri Strips Private Limited (IEC-0513066454) And Others (hereinafter referred to as the said Order-In-Original), dated 09.05.2024, the following shall be substituted.

In the said Order-In-Original, at Para No. 25.2 and Para 28(iv):

(1) At Para 25.2 at page 54&55 of 71 is as under

25.2. I find that the instant case arose out of investigation carried out by the DRI that M/s. BSSL imported goods namely 'Cold Rolled Stainless Steel Coils' and misclassified the same under CTH 72209022 so as to wrongly avail the benefit under Notification No. 50/2018-Customs dated 30.06.2018 at the time of filing of Bills of Entry during the month of **January 2019 to January, 2021** as detailed **hereinabove**. As per the said Notification no. 50/2018-Customs dated 30.06.2018, there is **tariff concession to the extent of 45 % of applied rate of duty** on the goods of '**Nickel Chromium Austenitic Type**' falling under CTH 72209022; whereas M/s. BSSL imported the goods viz. '**Cold Rolled Stainless Steel Coils**', which were allegedly not 'Nickel Chromium Austenitic Type', and therefore, not classifiable under CTH 72209022. Whereas the Test certificates-Inspection Certificates issued by the overseas suppliers (as discussed in detailed in the subject show cause notice), revealed that M/s. BSSL imported '**Stainless Steel Cold Rolled Coils**', which contains more percentage of '**Chromium & Magnesium**' instead of '**Chromium & Nickel**'. Therefore, the impugned imported goods did not satisfy the conditions pre-requisite to fall under the CTH 72209022 (Nickel Chromium Austenitic Type); instead the subject imported goods appeared classifiable under CTH 72209090 (Other). In view of above, the investigation revealed that M/s. BSSL evaded Customs duty of **Rs. 1,56,93,535/- (Rupees One Crore Fifty Six Lacs Ninety Three Thousand Five Hundred Thirty Five Only)** (as detailed in Annexure-A attached to impugned Show Cause Notice).

May be read as

I find that the instant case arose out of investigation carried out by the DRI that M/s. BSSL imported goods namely 'Cold Rolled Stainless Steel Coils' and misclassified the same under CTH 72209022 so as to wrongly avail the benefit under Notification No. 50/2018-Customs dated 30.06.2018 at the time of filing of Bills of Entry during the month of **January 2019 to January, 2021** as detailed **hereinabove**. As per the said Notification no. 50/2018-Customs dated 30.06.2018, there is **tariff concession to the extent of 45 % of applied rate of duty** on the goods of '**Nickel Chromium Austenitic Type**' falling under CTH 72209022; whereas M/s. BSSL imported the goods viz. '**Cold Rolled Stainless Steel Coils**', which were allegedly not 'Nickel Chromium Austenitic Type', and therefore, not

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classifiable under CTH 72209022. Whereas the Test certificates-Inspection Certificates issued by the overseas suppliers (as discussed in detailed in the subject show cause notice), revealed that M/s. BSSL imported '**Stainless Steel Cold Rolled Coils**', which contains more percentage of '**Chromium & Magnesium**' instead of '**Chromium & Nickel**'. Therefore, the impugned imported goods did not satisfy the conditions pre-requisite to fall under the CTH 72209022 (Nickel Chromium Austenitic Type); instead the subject imported goods appeared classifiable under CTH 72209090 (Other). In view of above, the investigation revealed that M/s. BSSL evaded Customs duty of **Rs.1,56,93,535/- (Rupees One Crore Fifty Six Lacs Ninety Three Thousand Five Hundred Thirty Five Only)** (as detailed in Annexure-A attached to impugned Show Cause Notice). However, during the course of investigation, 'M/s BSSPL' have voluntarily made payment of differential duty amounting to Rs. 25,00,000/- (Rs. 15,00,000/- vide TR-6 Challan no. BSSPL/01/2021 dated 17.09.2021 & Rs. 10,00,000/- vide TR-6 Challan no. BSSPL/02/2022 dated 24.05.2022, arises due to mis-classification of goods imported by them.

(2) At Para 28 (iv) at page 69 of 71 is as under

(iv) I confirm the demand of differential/ Short paid Customs duty amounting to **Rs.1,56,93,535/- (Rupees One Crore Fifty Six Lacs Ninety Three Thousand Five Hundred Thirty Five Only)** (as detailed vide Annexures A to E to impugned Notice), and order to recover the same from **M/s Bhagvan Shri Strips Private Limited (IEC-0513066454)** in terms of the provisions of Section 28(8) read with Section 28(4) of the Customs Act, 1962,

May be read as

(iv) I confirm the demand of differential/ Short paid Customs duty amounting to **Rs.1,56,93,535/- (Rupees One Crore Fifty Six Lacs Ninety Three Thousand Five Hundred Thirty Five Only)** (as detailed vide Annexures A to E to impugned Notice), and order to recover the same from **M/s Bhagvan Shri Strips Private Limited (IEC-0513066454)** in terms of the provisions of Section 28(8) read with Section 28(4) of the Customs Act, 1962; however, I order to appropriate the Customs Duty amounting of **Rs. 25,00,000/- (Rupees Twenty Five Lacs Only)** already paid by them, towards their Duty Liabilities mentioned above.

(3) All other contents of the said O-I-O shall remain unchanged.

O/C

(K. Engineer)
Principal Commissioner of Customs
Custom House Mundra.

Date:22.07.2024.

F.No. GEN/ADJ/COMM/273/2022-Adjn.

BY SPEED POST/BY EMAIL/ NOTICE BOARD:

To (Noticees),

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(1) M/s Bhagvan Shri Strips Private Limited

having office at A-26, 27A, Adarsh Society, Gate No-4, ITI Circle,
Jodhpur, Rajasthan.

(2) Shri Mohan Jain,

Director of M/s Bhagvan Shri Strips Private Limited
having office at A-26, 27A, Adarsh Society, Gate No-4, ITI Circle,
Jodhpur, Rajasthan.

(3) M/s Shri Balaji Logistics,

S-35/5, DLF, Phase-III, Gurgaon-122002, Haryana.

(4) **M/s. R R Logistics,**
Plot No-195, Emarald House, S-2, Second Floor,
Gandhidham, Kutch-370201.

(5) **M/s. Shivam Clearing Agency (Mumbai) Pvt. Ltd.,**
Sharda Chamber No.1 31, Keshavji Naik Road,
Bhat Bazar, Masjid Bunder Mumbai MH-400009.

(6) **M/s. Maffick Logistics,**
228, Akshar Arcade, Opp- Memnagar Firestation, Navarangpura,
Ahmedabad-380014.

(7) **M/s. Kashish Impex,**
108, Tejabhai Tower, Plot No-8, Sector-9, Near Joshi Patrol Pump,
Gandhidham, Kutch-370201.

(8) **M/s. Image Cargo Movers,**
E-6, L.G. Floor, Kalkaji, New Delhi-110019.

(9) **Shri Jitender Kumar,**
Proprietor of M/s. Shri Balaji Logistics, S-35/5, DLF, Phase-III, Gurgaon-122002, Haryana.

(10) **Shri Deepak Sawlani,**
Authorized signatory and G-card of M/s. R R Logistics,
Plot No-195, Emarald House, S-2, Second Floor, Gandhidham, Kutch and
M/s. Shivam Clearing Agency (Mumbai) Pvt. Ltd., Sharda Chamber No 1, 31,
Keshavji Naik Road, Bhat Bazar, Masjid Bunder Mumbai MH 400009.

(11) **Shri Devendra N Thakker,**
Proprietor and F-card of M/s. Maffick Logistics, 228, Akshar Arcade, Opp.
Memnagar Fire station, Navarangpura, Ahmedabad- 380014.

(12) **Shri Rajesh Balan Nair,**
G-card Holder and authorized person of M/s.Kashish Impex,
108, Tejabhai Tower, Plot No-8, Sector-9, Near Joshi Patrol Pump,
Gandhidham, Kutch-370201.

(13) **Shri Bharat Malik,**
Authorized Signatory and Senior Manager of M/s.Image Cargo Movers, E-6,
L.G. Floor, Kalkaji, New Delhi-110019.

COPY TO:-

- 1) The Chief Commissioner of Customs, CCO, Ahmedabad.
- 2) The Additional Director General, Directorate of Revenue Intelligence, Zonal Unit, 15, Magnet Co-operate Park, Near Sola Bridge, S.G. Highway, Thaltej, Ahmedabad-380054, for information.
- 3) The Deputy/Assistant Commissioner (Legal/Prosecution), Customs House, Mundra.
- 4) The Deputy/Assistant Commissioner (Recovery/TRC), Customs House, Mundra.
- 5) The Deputy/Assistant Commissioner (EDI), Customs House, Mundra.
- 6) Notice Board
- 7) Guard File.