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|  | <p align="center">OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH- GUJARAT -370421 PHONE: 02838-271426/271428 FAX :02838-271425 E-mail: adj-mundra@gov.in</p> |  |
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|--------------------------------------------------------------|----------------------------------------------------------------------------|
| A FILE NO./ फ़ाइल संख्या | GEN/ADJ/ADC/331/2026-Adjn |
| B OIO NO./ आदेश संख्या | MCH/ADC/ZDC/719 /2025-26 |
| C PASSED BY/ जारीकर्ता | DIPAK ZALA, ADDITIONAL COMMISSIONER, CUSTOM HOUSE, MUNDRA. |
| D DATE OF ORDER/ आदेश की तारीख | 24-03-2026 |
| E DATE OF ISSUE/ जारी करने की तिथि | 24-03-2026 |
| F SCN No. & Date/ कारण बताओ नोटिस क्रमांक | SCN Waived as per Importer's request |
| G NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक | M/s. Sadashiv Projects India Private Limited, Gujarat (IEC: ABKCS5131J) |
| H DIN/ दस्तावेज पहचान संख्या | 20260371MO000021212B |

1. यह आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।
2. This Order - in - Original is granted to the concerned free of charge.
3. यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-
4. Any person aggrieved by this Order - in - Original may file an appeal under Section 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमाशुल्क आयुक्त (अपील),
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,
नवरंगपुरा, अहमदाबाद 380 009”

**“THE COMMISSIONER OF CUSTOMS (APPEALS),
HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN
ROAD,
NAVRANGPURA, AHMEDABAD-380 009.”**

5. उक्तअपील यहआदेश भेजने की दिनांक से 60दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days from the date of communication of this order.

6. 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 be 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.

7. 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.

8. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982और सीमाशुल्क 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.

9. 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

Specific intelligence was developed by DRI, Lucknow Unit, that M/s Sadashiv Projects India Private Limited (IEC-ABKCS5131J), 706, The Capital-2, Sola Science City Road, Sola, Ahmadabad, Gujarat, 380060 (herein referred as M/s Sadashiv) has imported “Solar Cells” under CTH 85414200 from Mundra port (INMUN1) vide BE Nos. 9730960 dated

26.04.2025 & 2116525 dated 17.05.2025 and has not paid Agriculture and Infrastructure Development Cess (AIDC) as leviable under Sl. No. 16AA of Notification No. 06/2025-Customs Dated 01.02.2025.

2. An enquiry was therefore initiated and Summons dated 09.10.2025 was issued to the importer M/s Sadashiv seeking their appearance on 28.10.2025 and to submit copy of import related documents.

3. In compliance of the summon dated 09.10.2025, Mr. Trilok Singh Naruka, authorized representative of M/s Sadashiv appeared on 28.10.2025 and submitted M/s Sadashiv's authorization letter dated 14.10.2025 and copy of Bills of Entry No. 9730960 dated 26.04.2025 & 2116525 dated 17.05.2025 during recording of statement. Moreover, Mr. Trilok Singh Naruka tendered his statement dated 28.10.2025 wherein he interalia stated: -

i. That he is working as Account Officer of M/s Sadashiv, his company was established in 2023, that they are into govt solar pump set projects.

ii. They import solar cells and aluminium frames for manufacturing of solar modules; that they are also engaged in installation of solar modules in pump set, being installed at agricultural farms under PM Kusum Scheme. iii. They were not aware of levy of AIDC on goods being imported at the time of import, hence, they claimed exemption from AIDC under Sr. No. 17 of the Notn. No. 011/2021 dated 01.02.2021, as usual.

iv. As per his knowledge, there are only 02 such Bills of Entry where AIDC was not paid on said imported goods. These are BE No. 9730960 dated 26.04.2025 & 2116525 dated 17.05.2025. Further, they stated that they will recollect their record and if any other Bill of Entry will be noticed, they will inform the same.

v. They are ready to discharge their differential duty on all above 02 BEs and will pay the complete AIDC (with IGST) and Interest thereupon; that they will pay the differential duty and interest within 05 days.

vi. Since their company was not aware about the said liability, hence the aforesaid nonpayment of AIDC is inadvertently affected; that there was no malafide intention from their side.

4. M/s. Sadashiv cumulatively paid the Agriculture and Infrastructure Development Cess (AIDC) of Rs. 25,71,186/-, IGST of Rs. 2,26,265/- along with applicable interest of Rs. 2,13,052/- through Challans dated 08.11.2025 in r/o 02 Bills of Entry cleared after 02.02.2025, and informed the same to DRI through email letter dated 12.11.2025. M/s Sadashiv vide their letter dated 15.12.2025 submitted that there was a typing mistake in the challan submitted by them where the date of bill of entry was mentioned as 24-04-2025 instead of 26-04-2025 against the BOE Number 9630960 and requested to accept the payment made by themselves against the BOE Number 9630960. The genuineness of the said Challans were verified from ICEGATE Portal as per Para 5 of Circular No. 27/2024-Customs issued vide F. No. 450/54/2024-Cus.IV dated 23.12.2024. The details of payment made Challan wise along with remarks is tabulated below:

| Port Name | BE No. & Date | Challan No. & Date | Type of payment | Amount |
|--------------------|---------------------------|------------------------------|-----------------|------------------|
| INMUN1 | 9730960 dt. 26.04.2025 | 1232055915 dt. 08.11.2025 | AIDC | 13,86,153 |
| | | | IGST | 1,21,982 |
| | | | Interest | 1,20,857 |
| INMUN1 | 2116525 dt. 17.05.2025 | 1075202420 dt. 08.11.2025 | AIDC | 11,85,034 |
| | | | IGST | 1,04,283 |
| | | | Interest | 92,195 |
| Grand Total | | | | 30,10,504 |

5. The documents submitted by M/s Sadashiv were analyzed and based on scrutiny of Bills of Entry and wording of Notification No. 11/2021-Customs dated 01.02.2021 as amended vide Notification No.06/2025-Customs dated 01.02.2025, the goods imported by M/s Sadashiv i.e. Solar Cell falling under CTH 85414200 attracts @7.5% ad valorem by virtue of Sr. No. 16AA of the Notn. No. 06/2025 dated 01.02.2025. Relevant extract of Notification is reproduced below:-

[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. 06/2025-Customs

New Delhi, the 1st February, 2025

G.S.R.(E). -In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with section 124 of the Finance Act, 2021 (15 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 11/2021 - Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021, namely:-

In the said notification, -

I. in the Table, -

v. after Sl. No 15G and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) |
|-------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| 16AA. | 8541 42 00 | All goods other than goods on which exemption from basic customs duty is claimed and allowed under S. No. 38A of the notification No. 24/2005- Customs, dated the 1 st March, 2005, published in the Gazette of India vide number G.S.R. 122(E), dated the 1 st March, 2005 | 7.5% |
| 16AB. | 8541 43 00 | All goods other than goods on which exemption from basic customs duty is claimed and allowed under S. No. 38A of the notification No. 24/2005- Customs, dated the 1 st March, 2005, published in the Gazette of India vide number G.S.R. 122(E), dated the 1 st March, 2005 | 20% |
| 16AC. | 8541 49 00 | All goods other than goods on which exemption from basic customs duty is claimed and allowed under S. No. 23 of the notification No. 24/2005- Customs, dated the 1 st March, 2005, published in the Gazette of India vide number G.S.R. 122(E), dated the 1 st March, 2005 | 20% |

6. Interest is determined as per Section 28AA(2) of the Customs Act, 1962:-

Interest on delayed payment of duty

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in

which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

The Central Government, by virtue of Notification No. 33/2016-Customs (N.T.) dated 01.03.2016, fixed the rate of interest at fifteen per cent per annum.

7. Accordingly, the calculation of AIDC, diff. IGST and interest is determined as below:-

| BE No. | BE Date | Assessable Value | BCD @20% | Payable AIDC @7.5% | Total (A.V + BCD + AIDC) | IGST payable @12% | IGST Paid | Diff. IGST | Payable AIDC + diff. IGST | Delay in days | Interest | Total payable |
|--------------|----------|------------------|-----------|--------------------|--------------------------|-------------------|-----------|-----------------|---------------------------|---------------|-----------------|------------------|
| 9730960 | 26-04-25 | 1,84,82,035 | 36,96,407 | 13,86,153 | 2,35,64,595 | 28,27,751 | 27,05,770 | 1,21,981 | 15,08,134 | 195 | 1,20,857 | 16,28,991 |
| 2116525 | 17-05-25 | 1,58,00,451 | 31,60,090 | 11,85,034 | 2,01,45,575 | 24,17,469 | 23,13,186 | 1,04,283 | 12,89,317 | 174 | 92,195 | 13,81,512 |
| Total | | | | 25,71,186 | | | | 2,26,264 | | | 2,13,052 | 30,10,503 |

Duty & Interest Liability Summary:

| Description | Value | Remarks |
|--------------------------|-------------------------------------------------|---------------------------------------------------------------------------|
| B.E. No. & Date | 9730960 dt. 26.04.2025 & 2116525 dt. 17.05.2025 | NON-PAYMENT OF AIDC ON IMPORT OF SOLAR CELLS W.E.F. 02.02.2025 |
| TOTAL ASSESSABLE VALUE | 3,42,82,486 | |
| AIDC liability @ 7.5% | 25,71,186 | Leviable under Sr. No. 16AA of Notn. No. 06/2025-Customs dated 01.02.2025 |
| Diff. IGST (Due) | 2,26,264 | |
| Total duty liability | 27,97,450 | |
| Interest liability @ 15% | 2,13,052 | (Interest due up to 07.11.2025) |
| Total Amount payable | 30,10,503 | |
| Amount Paid | 30,10,504 | |

8. M/s. Sadashiv vide their letter dated 13.12.2025 sent through email dated 15.12.2025 submitted that "At the time of filing of BOE's, we did not know that AIDC was imposed on this import. As soon as we received clarification, we immediately paid the full duty amount. As per Section 28(2) of the Customs Act, 1962, if the duty is paid voluntarily, the case can be

closed without penalty. Since, we have fully paid the amount, we request you to kindly consider this section for our case. Therefore, we humbly request your office to close the investigation and waiver of penalty. Further, M/s Sadashiv requested to provide us a copy of closure letter for our records."

9. M/s. Sadashiv, on being explained that the AIDC on impugned goods is payable by them, readily accepted their fault vide their statement dated 28.10.2025. Also, they deposited the AIDC, diff. IGST along with applicable interest on delayed payment of duty in respect of impugned goods as leviable vide Notification No. 11/2021-Customs dated 01.02.2021 as amended vide Notification No.06/2025-Customs dated 01.02.2025.

10. From the above, it is inferred that no evidences are available on records to prove suppression of facts by the importer as well as *mensrea* of the importer as there was no mis-declaration of imported goods by the importer during the filing of BEs.

DISCUSSION AND FINDINGS

11. I have carefully gone through the facts of the case and documents placed before me. I find that M/s. Sadashiv Projects India Private Limited, Gujarat (IEC: ABKCS5131J), had imported "Solar Cells" under CTH 85414200 from Mundra port (INMUN1) vide BE No.s 9730960 dated 26.04.2025 & 2116525 dated 17.05.2025 and had not paid Agriculture and Infrastructure Development Cess (AIDC) as leviable under Sl. No. 16AA of Notification No. 11/2025-Customs Dated 01.01.2021 as amended vide Notification no. 06/2025-Customs Dated 01.02.2025.

12. I find that the imported goods i.e. "Solar Cells" falling under CTH 85414200 are clearly covered under Sl. No. 16AA of Notification No. 06/2025-Customs dated 01.02.2025 and attract AIDC @ 7.5% ad valorem. The importer had wrongly claimed exemption under Sr. No. 17 of the earlier Notification No. 11/2021-Customs and did not pay the said AIDC at the time of filing the Bills of Entry.

13. I find that after the issue was explained by DRI during investigation, the importer readily accepted the liability vide statement dated 28.10.2025 and voluntarily paid the differential AIDC of Rs. 25,71,186/-, differential

IGST of Rs. 2,26,265/- along with applicable interest of Rs. 2,13,052/- (total Rs. 30,10,504/-) vide Challans dated 08.11.2025. They also requested for closure of proceedings under Section 28(2) of the Customs Act, 1962 vide their letter dated 13.12.2025.

14. I find that the non-payment of AIDC was due to mis-interpretation of the notification and there is no evidence on record to prove wilful mis-statement, suppression of facts or collusion. Hence, the case squarely falls under Section 28(1) of the Customs Act, 1962 and the proceedings merit closure under Section 28(2) *ibid* without issuance of Show Cause Notice.

15. **Section 28 of the Customs Act, 1962 is reproduced below -**

Recovery of duties not levied or not paid or short levied or short paid or erroneously refunded

(1) Where any duty has not been levied or not paid or short levied or short paid or erroneously refunded, or any interest payable has not been paid, part paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis statement or suppression of facts, -

(a) the proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or paid or which has been short levied or short paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice: Provided that before issuing notice, the proper officer shall hold pre notice consultation with the person chargeable with duty or interest in such manner as may be prescribed;

(b) the person chargeable with the duty or interest, may pay before service of notice under clause (a) on the basis of, -

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the proper officer, the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part - paid. Provided that the proper officer shall not serve such show cause notice, where

the amount involved is less than rupees one hundred.

(2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made there under in respect of such duty or interest;

16. Thus, in terms of Section 28 *ibid*, if the person has paid the short-levied duty along with interest and inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice in those cases where the duty was short-levied for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts, therefore, there are no grounds for invoking Section 28(4) of Customs Act, 1962.

17. I find that the importer voluntarily paid the differential duty of Rs. 30,10,504/ (AIDC-Rs.25,71,186/-, IGST-Rs.2,26,265/-, Interest-Rs.2,13,052/-) vide Challans dated 08.11.2025 and requested for closure of proceedings under section 28(2) of Customs Act, 1962.

18. In view of the above facts of the case and findings on record, I pass the following order:-

ORDER

I order for conclusion of the proceedings in respect of this matter is hereby treated as concluded in terms of 28(2) of the Customs Act, 1962 without prejudice to any other actions that may be taken under the Customs Act, 1962.

**DIPAK ZALA,
ADDITIONAL COMMISSIONER,
CUSTOM HOUSE, MUNDRA**

To,
M/s. Sadashiv Projects India Private Limited,

706, the Capital-2, Sola Science City Road,
Sola, Ahmedabad, Gujarat – 380060.

Copy to:

1. The Assistant/Deputy Director, DRI, Lucknow Zonal Unit (Email: dri.lucknow@gov.in)
2. The DC/AC of Customs, (RRA/TRC/EDI), Mundra.
3. Guard File.