

	कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.	
	A FILE NO. फाइल संख्या	CUS/APR/4393/2025-Gr 3-O/o Pr Commr-Cus-Mundra
B OIO NO. आदेश संख्या	MCH/ADC/ZDC/435/2025-26	
C PASSED BY जारीकर्ता	Shri Dipak Zala Additional Commissioner of Customs/अपर आयुक्त सीमा शुल्क, Custom House, Mundra/कस्टम हाउस, मुंद्रा।	
D DATE OF ORDER आदेश की तारीख	12.12.2025	
E DATE OF ISSUE जारी करने की तिथि	12.12.2025	
F SCN No. & Date कारण बताओ नोटिस क्रमांक	Waived.	
G NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक	M/s Waaree Energies Limited(IEC: 0307047296) Survey No. 1934, NH-48, Near Darshan Hotel, Village - Degam, Taluka - Chikhli, Navsari-396530	
H DIN/दस्तावेज पहचान संख्या	20251271MO000081842E	

1. यह आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. 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-

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), MUNDRA
HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,
NAVRANGPURA, AHMEDABAD-380 009.”**

3. उक्तअपील यहआदेश 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 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 सं-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, सीमाशुल्क (अपील) नियम, 1982 और 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.

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

M/s WAAREE ENERGIES LIMITED (IEC: 0307047296) (hereinafter referred to as the 'Importer'), having their office at Survey No. 1934, NH-48, Near Darshan Hotel, Village - Degam, Taluka - Chikhli, Navsari-396530, Gujarat have filed a Bill of Entry No. 5899049 dated 24.11.2025, (hereinafter referred to as the 'said Bill of Entry') through their Customs Broker. Details of declared Assessable Value and Duty are as

Table-A

Sl. No.	Bill of Entry No.	Description of Goods	Assessable Value
1	5899049 dated 24.11.2025	HTAR GLASS FOR SOLAR PANEL 2378 x 1297 x 2 MM and BACK PRINTED GLASSRs. for SOLAR PANEL (2378 x 1297 x 2 MM) WITH HOLE	2,41,98,831/-

2. The aforesaid Bill of Entry has been forwarded from FAG to Import Assessment Group 3(PAG) as it was found to be non-compliant of REEIMS registration. Details of particulars are as under:

Table-B

Sl. No.	Bill of Entry No. & date	IGM Inward date	B/L date	REEIMS Registration Date
1	5899049 dated 24.11.2025	22.11.2025	03-11-2025	21.11.2025

3. As per DGFT Notification No. 40/2025-26 dated 10th October, 2025 issued by the Directorate General of Foreign Trade, Ministry of Commerce and Industry, Government of India, the import policy of CTH 70071900 has been revised from "Free" to "Free — Subject to Policy Condition No. 01 of Chapter 70" with effect from 01.11.2025.

3.1 As per the said Notification Policy Condition No. 01 of Chapter 70 is introduced as under:

“(i) Items under HS Code 70071900, 85414200 and 85414300 which are exclusively used for solar energy projects, must be mandatorily registered on Renewable Energy Equipment Import Monitoring System (REEIMS) of Ministry of New and Renewable Energy. Prior to import.

(iv) Applications for registration must be submitted at least two days in advance for air cargo. five days in advance for sea and land route shipments.

(v) each registration will remain valid for a period of three (3) months.

(vi) There will be no registration fee. Each registration will be specific to a designated seaport. airport or land port however, multiple consignments can be processed under a single registration.”

3.2 The importer has subsequently submitted valid REEIMS Certificate bearing Registration No. REE2025001257 dated 21-11-2025 (Expected Date of Arrival declared as 25-11-2025) covering Solar Glass for captive use in manufacturing of Solar PV Modules.

4. However, in the instant case, the importer has not followed the timelines/guidelines of DGFT Notification No. 40/2025-26 dated 10.10.2025. As the REEIMS registration certificate has been generated on less than five days in advance of the expected date of import.

5. Since, goods were imported into India without the requisite REEIMS certificate, the impugned goods have been imported without authorization and are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for his act of omission and commission the importer is liable for penalty under Section 112(a) of the Customs Act, 1962.

6. The **relevant provisions of law** relating to import under the provisions of the Custom Act, 1962 and other laws for the time being in force are summarized as under:

a. *As per Section 46(4) of the Customs Act, 1962, 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.*

b. *Section 111(d) of the Customs Act, 1962 provides for confiscation of 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.*

c. **Further, Section 112** of the Act provides the penal provisions for improper importation of goods, etc. which read as under:

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) ..

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 ¹ [not exceeding the value of the goods or five thousand rupees], whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

***Provided** that where such duty 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 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 penalty so determined;]*

7. In view of above, it appears that impugned goods are imported without requisite REEIMS registration. Therefore, it appears that the goods imported vide impugned bill of entry are liable for confiscation under Section 111(d) of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a)(i) of the Customs Act, 1962.

RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

9. The importer, M/s Waaree Energies Limited (IEC: 0307047296), vide letter dated 02.12.2025 submitted that due to delayed receipt of documents from the overseas supplier, they could obtain REEIMS Registration only on late, i.e., less than five days before the expected date of import.

9.1 They admitted that the lapse was unintentional and caused solely by the delayed receipt of documents, and that it was the very first month of REEIMS implementation for Solar Glass. They voluntarily waived SCN and personal hearing vide letter dated 02.12.2025 and requested adjudication without issuance of SCN/PH.

DISCUSSION AND FINDINGS

10. I have carefully gone through the facts of the case. I find Waaree Energies Limited (IEC: 0307047296) filed Bill of Entry No. 5899049 dated 24.11.2025 with declared Assessable value as Rs. 2,41,98,831/-. I find that impugned Bill of Entry has been forwarded from FAG to Import Assessment Group 3(PAG) on the ground that the importer has not followed the timelines/guidelines for the REEIMS registration in the instant case. I also

find that the Importer waived their right of Show Cause Notice and Personal Hearing vide letter dated 02.12.2025.

10.1 As the principles of natural justice stand complied with in view of the importer's explicit waiver of Show Cause Notice and personal hearing vide their letter dated 02.12.2025, I now proceed to adjudicate the matter on merits. After going through the facts of the case, the following key issues are identified for determination:

- a. Whether the goods imported vide Bill of Entry No. 5899049 dated 24.11.2025 with declared Assessable value as Rs. 2,41,98,831/- are liable for confiscation under Section 111(d) of Customs Act, 1962.
- b. Whether the Importer, M/s Waaree Energies Limited, is liable for penalty under Section 112(a)(i) of Customs Act, 1962.

11. Now, I take up the above matter in detail. I find that goods imported vide said bill of entry required compulsory REEIMS registration for importing into India in terms of DGFT Notification No. 40/2025-26 dated 10.10.2025, effective from 01.11.2025. Applications for registration must be submitted at least five days in advance for sea shipments. However, in the instant case, the importer has not followed the timelines/guidelines of said Notification and registration was not completed within the stipulated time prescribed by the DGFT Notification No. 40/2025-26 dated 10.10.2025.

12. In the instant case, IGM inward date of Bill of Entry No. 5899049 dated 24.11.2025 is 22.11.2025 whereas REEIMS registration date is 21-11-2025 which is less than five days before the expected date of import of 25.11.2025. However, as per DGFT Notification No. 40/2025-26 dated 10.10.2025, applications for REEIMS registration for sea shipments must be submitted at least five days in advance w.e.f. 01.11.2025. Therefore, it is evident that REEIMS registration has not been made within the stipulated time prescribed by the DGFT Notification No. 40/2025-26 dated 10.10.2025. Accordingly, I find that the goods imported vide impugned Bill of Entry are

liable for confiscation under section 111(d) for same are imported in contravention to the restriction imposed vide DGFT Notification No. 40/2025-26 dated 10.10.2025 read with Policy Condition No. 01 of Chapter 70 of the ITC(HS), which mandates prior registration on the Renewable Energy Equipment Import Monitoring System (REEIMS) at least five days before the expected date of import for sea shipments. However, considering that this was the very first month of implementation of REEIMS, and the bona-fide reasons submitted by the importer including delayed receipt of documents from overseas, I am inclined to take a lenient view in the interest of trade facilitation.

13. Thus, As discussed above, by the above act of omission (i.e., failure to obtain REEIMS registration at least five days prior to the expected date of import as mandated), the importer has rendered the subject goods liable for confiscation under Section 111(d) of the Customs Act, 1962. The importer has thereby also rendered itself liable for penal action under Section 112(a) (i) of the Customs Act, 1962.

14. As the impugned goods have been found liable to confiscation under Section 111(d) of the Customs Act, 1962, for having been imported in contravention of the restriction imposed by DGFT Notification No. 40/2025-26 dated 10.10.2025 read with Policy Condition No. 01 of Chapter 70 of the ITC(HS) [non-compliance with the mandatory requirement of prior REEIMS registration at least five days before the expected date of import for sea shipments], the importation of the goods under CTH 70071900 without fulfilling the said condition renders the goods prohibited goods for the purpose of Section 125(1) of the Customs Act, 1962 at the time of import.

14.1 Section 125(1) of the Customs Act, 1962 provides as under: "Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of

the goods an option to pay in lieu of confiscation such fine as the said officer thinks fit.”

14.2 A plain reading of the above provision makes it clear that where the goods are prohibited goods (i.e., their import is prohibited/restricted under any law for the time being in force unless the prescribed conditions are fulfilled), the adjudicating authority has the discretion (“may”) to grant the option to pay redemption fine in lieu of confiscation, and is not mandatorily required (“shall”) to do so.

14.3 In the instant case, the goods are prohibited goods within the meaning of Section 125(1) because their import was subject to the restriction of mandatory prior REEIMS registration, which was not complied with as per the timeline stipulated in the DGFT Notification. However, the importer has subsequently obtained a valid REEIMS Certificate bearing Registration No. REE2025001257 dated 21-11-2025 covering the impugned consignment, the goods are meant exclusively for captive use in solar PV module manufacturing (a national priority sector), there is no allegation of mis-declaration of description/value/quantity, and the violation occurred in the very first month of implementation of the REEIMS regime.

14.4 Taking a balanced and facilitative view, and considering the above mitigating circumstances, I am inclined to exercise the discretion conferred under the Section 125(1) of the Customs Act, 1962 and grant the importer the option to redeem the confiscated goods for home consumption on payment of an appropriate redemption fine in lieu of confiscation, even though the goods fall in the category of prohibited goods at the time of import due to non-fulfilment of the prescribed condition.

15. In view of the above findings, I conclude that goods were imported into India without a valid REEIMS certificate, the impugned goods have been imported without authorization and therefore, are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for their act of omission and commission the importer is liable for penalty under Section 112(a)(i) of

the Customs Act, 1962. Since the Importer has submitted REEIMS registration on date 21-11-2025, therefore, the goods can be cleared for home consumption under the provision of Section 125(1) of the Customs Act, 1962.

16. Accordingly, in view of above discussion and findings, I pass the following order:

ORDER

i. I order to confiscate the impugned goods imported vide Bill of Entry No. 5899049 dated 24.11.2025 having assessable value of Rs. 2,41,98,831/- under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of Rs. 50,000/- (Rupees Fifty Thousand only).

ii. I impose a penalty of Rs. 25,000/- (Rupees Twenty-Five Thousand only) on M/s Waaree Energies Limited having IEC 0307047296 under Section 112(a) (i) of the Customs Act, 1962, for their act of omission and commission.

17. This Order is issued without prejudice to any other action that may be taken against the noticee or persons or imported goods under the provisions of the Customs Act, 1962 or any other law for the time being in force in India.

Additional Commissioner
Customs House, Mundra

To
M/s Waaree Energies Limited (IEC: 0307047296)
Survey No. 1934, NH-48, Near Darshan Hotel,
Village - Degam, Taluka - Chikhli,
Navsari-396530, Gujarat.

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cell), CH, Mundra.
2. The Asst./Dy. Commissioner of Customs (EDI), CH, Mundra.
3. The Asst./Dy. Commissioner of Customs (TRC), CH, Mundra.
4. Office Copy