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.** फ़ाइल संख्या	CUS/APR/2935/2026-Gr 4-O/o Pr Commr-Cus-Mundra
B	**OIO NO.** आदेश संख्या	MCH/ADC/ZDC/197/2026-27
C	**PASSED BY** जारीकर्ता	Dipak Zala Additional Commissioner of Customs, Customs House, Mundra.
D	**DATE OF ORDER** आदेश की तारीख	22.06.2026
E	**DATE OF ISSUE** जारी करने की तिथि	22.06.2026
F	**SCN No. & Date** कारण बताओ नोटिस क्रमांक	**Importer requested for waiver of PH and SCN vide letter dated 19-06-2026**
G	**NOTICEE/ PARTY/ IMPORTER** नोटिसकर्ता/पार्टी/आयातक	M/s FJM Cylinders Pvt Ltd (IEC:510089658), PLOT NO.360-361, SECTOR-3,PHASE-IV BAWAL, REWARI, HARYANA - 123501

1. यहआदेश संबन्धित को नि:शुल्क 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 12**8 A** के अंतर्गत प्रपत्र सीए**- 1** में चार प्रतियों में नीचे बताए गए पते परअपील कर सकताहै-

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:
"सीमाशुल्कआयुक्त (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 ड्यूटि/ 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 FJM Cylinders Pvt Ltd (IEC: 510089658) (hereinafter referred to as the 'Importer'), having their office at PLOT NO.360-361, SECTOR-3,PHASE-IV BAWAL, REWARI, HARYANA - 123501, have filed a Bill of Entry No. 9747183 dated 08.06.2026 , (hereinafter referred to as the 'said Bill of Entry') through their Customs Broker TOTAL SHIPPING AND LOGISTICS PVT. LTD.. Details of declared Assessable Value and Duty are as below-

Table-A

Item No.	Bill of Entry No.	Description of Goods	Assessable Value(Rs.)	Duty (Rs.)
1	9747183 dated 08.06.2026	Semi-finished Seamless Steel Tubes for Gas Cylinder (CTH 73045930)	51,20,047/-	15,86,192/-

2. The aforesaid Bill of Entry had been assessed by FAG Officer, during assessment proceedings it was found that SIMS certificate had been issued in violation of the present conditions as outlined in notice issued vide F.no. S-21022/9/2025-TRADE-TAX dated 19.02.2026 of Ministry of Steel. The Bill of Entry was found to be non-compliant of SIMS registration timeline. Accordingly, Bill of Entry was pushed to Port Assessment Group for further proceedings. Details of particulars are as under:

Table-B

Sl. No.	Bill of Entry No. & date	IGM Inward date	SIMS Registration Date
1	9747183 dated 08.06.2026	08.06.2026	19.03.2026 & 19.06.2026

3. As per the notice dt. 19.02.2026 issued vide F.No.: S-21022/9/2025-TRADE-TAX, TRADE & TAXATION Division, Ministry of Steel, Govt. of India by the Under Secretary. Effective from 20.02.2026

The advance registration period to apply for registration on the Steel Import Monitoring System (SIMS) Portal for import of all steel products, except items covered under specific HS Codes of Heading 7204 of ITC(HS), 2022 and import from SEZ/EOU to DTA, will be as under:

Country	***Period***
Nepal, Bhutan & Sri Lanka	***Not earlier than 60th day and not later than 2nd day before the expected date of arrival of import consignment***
All countries except Nepal, Bhutan & Sri	***Not earlier than 60th day and not later than 3rd day before the expected date***

Lanka	***of arrival of import consignment***

2. The advance registration period for import of items covered under specific HS codes of heading 7204 of ITC(HS), 2022 would be 'not earlier than 60th day and not later than 2nd day before the expected date of arrival of import consignment'.

3. Further, the advance registration period for import of items from SEZ/EOU to DTA would be 'not earlier than 60th day and not later than 2nd day before the expected date of arrival of import consignment'.

4. The Automatic Registration Number thus generated shall remain valid for a period of 75 days.

5. This will be effective from 20.02.2026.

4. However, in the instant case, the importer has not followed the timelines/guidelines of the notice dt. 19.02.2026 issued vide F.No.: S - 21022/9/2025-TRADE-TAX, trade & first SIMS registration certificate had been generated earlier than 60th day before IGM inward date & 2nd SIMS registration certificate has been obtained after IGM Inward Date.

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5. Since, goods were imported into India without following the requisite time-limit of SIMS 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 and valuation of goods in general, the Foreign Trade Policy and Rules relating to imports, the liability of the goods to confiscation 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. ***Section 112(a) of the Customs Acts 1962****: - penalty for any person, 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.*

7. In view of above, it appears that impugned goods are imported without following the requisite time-limit of SIMS 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) of the Customs Act, 1962.

RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

8. The Importer vide their letter dated 19-06-2026 has made following submission:

"This has reference to our regular import of Steel Pipe monthly volume more than 100x40' containers. For one of import shipment we have done SIMS registration and paid amount as per schedule against supplier Invoice for consolidated 17x40'HQ containers. Accordingly, BOE Filed for full 17x40'Containers, but due to short landing 16x40'containers BOE requested for amendment for cargo release. This situation becomes due to container re-routing followed by war situation as a force majeure clause.

SIMS registration No. MOSSIMS190326478887 Dt.19.03.2026 (Complete done)

BOE No. 9157434 Dt.09.05.2026 Container arrived and Released 16x40'HQ Pending container 1x40'HQ

Reason: Delay in transit due to war situation (force majeure).

BOE No. 9747183 Dt.08.06.2026

As stated above, BOE filed in advance but SIM is not reflected due to Time Bar. We are unable to process additional SIMS due to following reasons:-

1. Supplier Single Invoice common with same Number and Date.

2. Time Limit of 3days prior to IGM and 60days from BL Date.

You are therefore requested to kindly allow BOE assessment with acceptance of old SIMS due to force majeure clause. Supplier Invoice and split BL are also attached having old date.

In this Context we would like to inform that during the course of Assessment officer has objection that the SIMS has expired further we have requested to kindly allow to clear the goods.

Further, we humbly submit our request letter for your kind reference. We would like to state that we do not wish to any show cause notice/personal hearing in this matter.

You are hereby requested to adjudicate the matter. We are ready to pay applicable fine/penalty.

We therefore respectfully request that the matter be considered on is merits and closed accordingly. Request, kindly grant your necessary approval for the same. "

DISCUSSION AND FINDINGS

9. I have carefully gone through the facts of the case. I find M/s FJM Cylinders Pvt Ltd (IEC: 510089658) filed Bill of Entry No. 9747183 dated 08.06.2026 with declared Assessable value as Rs. 51,20,047/-. I find that during assessment proceedings it was found that the importer had not followed the timelines/guidelines for the SIMS registration in the instant case and 1st SIMS registration certificate had been generated before 60th day from the IGM inward date & 2nd SIMS registration certificate has been obtained after IGM Inward Date. I also find that the Importer waived their right of Show Cause Notice and Personal Hearing.

10. Now, I take up the above matter in detail. I find that goods imported vide said bill of entry required compulsory SIMS registration for importing into India in terms of guidelines of the notice dt. 19.02.2026 issued vide F.No.: S -

21022/9/2025-TRADE-TAX, trade & taxation division, ministry of steel, Govt. of India by the Under Secretary. The importer can apply for said registration not earlier than 60th day and not later than 3rd day before the expected date of arrival of import consignment in case of countries other than Nepal, Bhutan & Sri Lanka. 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 Notice dt. 19.02.2026 issued vide F.No.: S -21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary.

11. In the instant 1st SIMS registration date is 19.03.2026 which is earlier than 60th day before arrival of import consignment & 2nd SIMS registration certificate has been obtained after IGM Inward Date. However, as per the notice dated 19.02.2026 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary, the SIMS shall require importers to apply for registration not earlier than 60th day and not later than 3rd day before the expected date of arrival of import consignment w.e.f. 20.02.2026. Therefore, it is evident that SIMS registration has not been obtained within the stipulated time prescribed by the Notice dt. 19.02.2026 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary. I find that importer had filed SIMS vide *SIMS registration No. MOSSIMS190326478887 Dt.19.03.2026 for 17 containers & filed BE No. 9157434 Dt.09.05.2026. However, due to short Landing of 1 container earlier filed Bill of Entry was amended from 17 containers to 16 containers. Now, importer has filed the present Bill of Entry in respect of this short container & vessel in respect of this container has landed after 60th day from obtaining SIMS certificate which is in violation of timeline of* SIMS registration & 2nd *SIMS registration No. MOSSIMS190626588092 Dt.19.06.2026* has been obtained after IGM Inward Date. *There is no denying the fact that in present conditions SIMS violation has taken place due to short shipment in earlier consignment which was beyond their control in respect of this consignment. However, they should have taken SIMS for 1 container before IGM inward date which speaks for negligence on their part for which importer is liable for fine and penalty.*

12. Since goods were imported into India without following timelines of SIMS 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 his act of omission and commission the importer is liable for penalty under Section 112(a) of the Customs Act, 1962. Since the Importer has submitted SIMS registration on date 19.06.2026, therefore, the goods can be cleared for home consumption under the provision of Section 125 (1) of the Customs Act, 1962.

13. Accordingly, I pass the following order:

ORDER

i. I order for confiscation of the impugned goods imported vide Bill of Entry No. 9747183 dated 08.06.2026 having assessable value of Rs.51,20,047/- 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.10,000 /- (Rupees Ten Thousand only).**

ii. I impose a penalty of **Rs.5,000/-(Rupees Five Thousand only)** on M/s FJM Cylinders Pvt Ltd (IEC: 510089658) under Section 112(a)(i) of the Customs Act, 1962, for their act of omission and commission.

14. 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.

Digitally signed by Dipakbhai Zala
Date: 23-06-2026 13:09:34

Dipak Zala,
Additional Commissioner,
Import Assessment,
Customs House, Mundra.

To,

M/s FJM Cylinders Pvt Ltd (IEC: 510089658)

PLOT NO.360-361, SECTOR-3,PHASE-IV BAWAL, REWARI, HARYANA - 123501
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.