



**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
CUSTOM HOUSE: MUNDRA, KUTCH**

MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421

Phone No. 02838-271029/423 FAX No. 02838-271425

Email : importsectionmundra@gmail.com

A	File No.	CUS/APR/INV/78/2023-Gr 4-O/o Pr Commr-Cus-Mundra
B	Order-in-Original No.	MCH/ADC/MK/120/2023-24
C	Passed by	Mukesh Kumari Additional Commissioner of Customs Custom House, Mundra.
D	Date of order	17.07.2023
E	Date of Issue	18.07.2023
F	SCN No. & Date	SCN vide F. No. S/15-51/Enq.SSN/SIIB-C/CHM/21-22 dated 28.02.2023
G	Noticee/Party/Importer/ Exporter	M/s SSN Steel Impex, Basement, A-46, Wazirpur Indl. Area, New Delhi – 110052
H	DIN No.	20230771MO000000A51C

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),

7 वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड, अहमदाबाद 380 009”

“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA

Having his office at 7th Floor, Mridul Tower, Behind Times of India,
Ashram Road, 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 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, 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:

M/s SSN Steel Impex, (hereinafter referred to as 'the importer' for the sake of brevity), situated at Basement, A-46, Wazirpur Indl. Area, New Delhi - 110052 (IEC No. 0513064745), engaged in the import of "Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)" (hereinafter referred to as 'said goods') falling under CTH 7220 9090 of the Customs Tariff Act, 1975, filed various bills of entry as mentioned in **"Table-A"**, (hereinafter referred to as "said bills of entry") through its Customs Brokers namely M/s Kashish Impex, for import of goods declared as "Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)" availing the benefit of Sr. No. **967(I) of Notification No. 046/2011 dated 01.06.2011** on the basis of Certificates of Origin purportedly issued by the Ministry Of International Trade and Industry, Malaysia. Details of the bills of entry are as under:

Table - A

Sr. No.	Bill of Entry and Date	Description of Goods	Ass. Value of the goods Rs.	COO reference no.	Name of Supplier
1.	8470174 dated 14.08.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2161723	KL-2020-AI-21-007195 dated 07.08.2020	M/s Opulent Metals SDN BHD, Malaysia
2.	8708513 dated 05.09.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2189031	KL-2020-AI-21-007864 dated 23.08.2020	M/s Opulent Metals SDN BHD, Malaysia
3.	9411899 dated 02.11.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2324077	KL-2020-AI-21-042895 dated 23.10.2020	M/s CEKAP Prima SDN BHD, Malaysia
4.	9411843 dated 02.11.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2053347	KL-2020-AI-21-042950 dated 23.10.2020	M/s CEKAP Prima SDN BHD, Malaysia
		Total A. V.	Rs.87,28,178/-		

1 . 1 The intelligence gathered by the Officers of SIIB Section, Custom Mundra indicated that certain importers were importing "Cold Rolled Stainless Steel Coil Grade J3" classifying the same under CTH 7220 9090 through ASEAN Countries especially Malaysia and violating the Rules meant for Determination of Origin of Goods under the Preferential Trade Agreement between the Government of ASEAN and India Rules, 2009 in order to avail exemption from payment of Basic Custom Duty. Further, Intelligence suggested that exporters in Malaysia are providing COO Certificate to the Importers of "Cold Rolled Stainless Steel Coil Grade J3" mentioning Origin Criteria as either WO (Wholly Obtained) goods or as the Regional Value Content (hereinafter referred to as 'RVC') to be above 35% whereas the same were not actually qualifying the minimum requirement of 35% value addition as per the Notification No. 189/2009-Cus (N.T.) dated 31.12.2009. In view of the above mis-declarations by the importers undue benefits on the basis of the preferential certificates of origin were being availed which resulted into misuse of the FTA resulting in evasion of huge amount of customs duty. Therefore, the above-

I/1299046/2023

mentioned Bills of Entry were taken up for further verification.

1.2 As the intelligence suggested that the importer had wrongly availed the benefit of the preferential rate of duty, therefore the above mentioned Bills of Entry were taken up for further verification. During the investigation an email dated 14.04.2021 received from the Principal Assistant Director, Trade and Industry Co-operation Section, Trade and Industry Support Division, Ministry of International Trade and Industry, whereby they provided a list of 87 COO which were not authentic and were not issued by the Ministry of International Trade and Industry of Malaysia (MITI). Vide said email they also informed that MITI has never received any COO application from the respective companies via our system and the list includes the supplier namely M/s Opulent Metals SDN BHD, Malaysia and M/s CEKAP Prima SDN BHD, Malaysia.

In view of above, it appears that the COO said to be issued in the name of supplier M/s Opulent Metals SDN BHD, Malaysia and M/s CEKAP Prima SDN BHD, Malaysia, are fake and never issued by MITI. Thus, the COO certificates submitted by the importer M/s SSN Steel Impex to avail the benefit of Sr. No. 967(I) of Notification No. 046/2011 – Customs dated 01.06.2011, are not authentic.

1.3 The details of the imports and the amounts of duties foregone as a result of the producing the fake certificate of origin are as under:

Table – B

Sr. No.	B/E No. & Date	A. V.	BCD @ 7.5%	SWS @10% of BCD	IGST @18%	Total duty	Duty Paid	Diff. Duty
1	8470174 dated 14.08.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2161723	162129.225	16212.9225	421211.7266	599553.8741	389110
2	8708513 dated 05.09.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2189031	164177.325	16417.7325	426532.6904	607127.7479	394026
3	9411899 dated 02.11.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2324077	174305.775	17430.5775	452846.4035	644582.756	418334
	9411843	Cold Rolled Stainless						

I/1299046/2023

4	dated 02.11.2020	Steel Coil Grade J3 (Grade 200)	2053347	154001.025	15400.1025	400094.663	569495.7905	369602
		Total Assessable Value	8728178				Total	849688.16

It can be seen that M/s SSN Steel Impex had evaded the customs duty to the tune of **Rs.8,49,688/-** by adopting the above modus operandi.

Legal Provisions:

2.1 Rule of proviso to Notification No. 046/2011 dated 01.06.2011 are re-produced here:

Provided that the importer Proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be that the goods in respect of which the benefit of this exemption is claimed are of the origin of the countries as mentioned in Appendix I in accordance with provisions of the Customs Tariff [Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India) Rules, 2009, published in the notification of the Government of India in the Ministry of Finance (Department Of Revenue) No. 189/2009-Customs (N.T.), dated the 31st December, 2009.

Whereas it appeared that in terms of Rule 13 of Notification No. 189/2009-Customs(N.T.) Dated 31.12.2009, the exemption from payment of Duty vide Sl. No.967(I)of 046/2011-Cus Dated 01.06.2011 under Asean India Free Trade Agreement claimed by the importer in the subject B/E would be granted subject to the condition that the importer produces a valid certificate of Origin, in support of their claim that the product is eligible for preferential tariff treatment as per the specimen in the attachment to the Operational Certification Procedures issued by a Government authority designated by the exporting party and notified to the other parties in accordance with the Operational Certification Procedures as set out in the Annexure III annexed to Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India) Rules, 2009. Text of the 13 Rule reads as follows:

13. Certificate of Origin - Any claim that product shall be accepted was eligible for preferential tariff treatment shall be supported by a Certificate of Origin as per the specimen in the Attachment CO the Operational Certification Procedures issued by a

I/1299046/2023

Government authority designated by the exporting party and notified to the other parties in accordance with the Operational Certification Procedures as set out in Annexure III annexed to these rules.

Further Rule - 1 of above referred Annexure-III requires that the AIFTA Certificate of Origin shall be issued by the Government authorities (Issuing Authority), of the exporting party. Text of the Rule -1 of the Annexure-III, reads as follows:-

1. The AIFTA Certificate of Origin shall be issued by the Government authorities (Issuing Authority) of the exporting party.

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2.2 *Section 28(4): Where any duty has not been 12[levied or not paid or has been short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of-*

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been 13[so levied or not paid] or which has been so 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.

2.3 *28AA. 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 thereunder, 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.

2.4. *SECTION 46. Entry of goods on importation. — (1) The importer of any goods,*

I/1299046/2023

other than goods intended for transit or transshipment, shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed] :

..

(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, [and such other documents relating to the imported goods as may be prescribed].

[(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.]*

...

2.5 *SECTION 111. Confiscation of improperly imported goods, etc. - The following goods brought from a place outside India shall be liable to confiscation:*

..

(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];

..

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;

2.6 *SECTION 114A. Penalty for short-levy or non-levy of duty in certain cases. - Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has [xxx] been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under [sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined :*

[Provided that where such duty or interest, as the case may be, 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 the 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 duty or interest, as the case may be, so determined:

Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

2.7 SECTION 114AA. *Penalty for use of false and incorrect material. - If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

Show Cause Notice:

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3 M/s SSN Steel Impex, situated at Basement, A-46, Wazirpur Indl. Area, New Delhi - 110052 (IEC No. 0513064745) were issued the SCN vide F. No. S/15-51/Enq.SSN/SIIB-C/CHM/21-22 dated 31.01.2023 requiring them to show cause within thirty days to Adjudicating Authority i.e. Additional Commissioner of Customs (Group IV), Customs House Mundra, Office of the Commissioner of Customs, First Floor, Port User Building, Custom House Mundra, Kutch, Gujarat-370 421, as to why:-

- i. The goods imported vide bills of entry as mentioned in **Table-A** with Assessable Value of **Rs.87,28,178/- (Rupees Eighty Seven Lakh Twenty Eight Thousand One Hundred and Seventy Eight only)** should not be confiscated under Section 111(o) & 111(m) of the Customs Act, 1962.
- ii. The duty exemption benefit of the Notification No. 46/2011-Cus. dated 01.06.2011, as amended, claimed and extended at the time of assessment of bills of entry as mentioned in **Table-A** should not be denied and the Differential duty amount of **Rs.8,49,688/- (Rupees Eight Lakh Forty Nine Thousand Six Hundred and Eighty Eight only)** should not be demanded and recovered from them under the provisions of Section 28(4) of the Customs Act, 1962.
- iii. Interest on the amount mentioned in Para 8(ii) above should not be recovered under the provisions of Section 28AA of the Customs Act, 1962.
- iv. Penalty under Section 114A of the Customs Act, 1962 should not be imposed on M/s SSN Steel Impex in relation to the said goods
- v. Penalty under Section 114AA of Customs Act, 1962 should not be imposed on M/s SSN Steel Impex in relation to said goods;

Importer's submission:

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I/1299046/2023

4 The importer vide letter dated 21.03.2023 and dated 05.07.2023 has submitted that they received SCN on 03.03.2023 and they have deposited the differential duty with applicable penalty and interest as per section 28(5). Importer has submitted Differential Customs duty of **Rs.8,49,688/- (Rupees Eight Lakh Forty Nine Thousand Six Hundred and Eighty Eight only)** along with Penalty of Rs.1,27,452/- (Rupees One Lac Twenty Seven Thousand Four Hundred and Fifty Two Only) and interest of Rs.3,15,703/- (Rupees Three Lac Fifteen Thousand Seven Hundred and Three Only) vide challan No.'s 3474, 3475, 3476 and 3477, all dated 21.03.2023. (Total Amount: Rs.12,92,843/-).

Discussion and findings:

5 I have carefully gone through the case records, Show Cause Notice dated 28.02.2023 issued by the Investigation Agency (SIIB) and applicable provisions of Law. I find that the condition of Principle of Natural Justice under Section 122A of the Customs Act, 1962 has been complied. Hence, I proceed to decide the case on the basis of facts and documentary evidences available on records.

5.1 The issues before me are to decide whether-

- i. The goods imported vide bills of entry as mentioned in **Table-A** with Assessable Value of **Rs.87,28,178/- (Rupees Eighty Seven Lakh Twenty Eight Thousand One Hundred and Seventy Eight only)** are liable to confiscated under Section 111(o) & 111(m) of the Customs Act, 1962 or otherwise. However, as the goods are not available for confiscation being already released, why fine in lieu confiscation should not be imposed.
- ii. The duty exemption benefit of the Notification No. 46/2011-Cus. dated 01.06.2011, as amended, claimed and extended at the time of assessment of bills of entry as mentioned in **Table-A** is liable to deny and differential duty with interest is liable to be demanded and recovered as proposed in SCN or otherwise.
- iii. Interest on the amount mentioned in Para 8(ii) above should not be recovered under Section 28AA of the Customs Act, 1962.
- iv. Penalty under Section 114A of the Customs Act, 1962 should not be imposed on them in relation to the said goods or otherwise.
- v. Penalty under Section 114AA of Customs Act, 1962 should not be imposed on them in relation to said goods or otherwise.

5.2 I find that M/s SSN Steel Impex, situated at Basement, A-46, Wazirpur Indl. Area, New Delhi - 110052 (IEC No. 0513064745), has imported Cold Rolled Stainless Steel Coil

I/1299046/2023

Grade J3 falling under CTH 72199090/72209090 of the Customs Tariff Act, 1975, vide bills of entry as mentioned in **“Table-A”** availing the benefit of Sr. No. **967(I) of Notification No. 046/2011 dated 01.06.2011** on the basis of Certificates of Origin purportedly issued by the Ministry of International Trade and Industry, Malaysia.

Details of the bills of entry are as under:

Table - A

Sr. No.	Bill of Entry and Date	Description of Goods	Ass. Value of the goods Rs.	COO reference no.	Name of Supplier
1.	8470174 dated 14.08.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2161723	KL-2020-AI-21-007195 dated 07.08.2020	M/s Opuient Metals SDN BHD, Malaysia
2.	8708513 dated 05.09.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2189031	KL-2020-AI-21-007864 dated 23.08.2020	M/s Opuient Metals SDN BHD, Malaysia
3.	9411899 dated 02.11.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2324077	KL-2020-AI-21-042895 dated 23.10.2020	M/s CEKAP Prima SDN BHD, Malaysia
4.	9411843 dated 02.11.2020	Cold Rolled Stainless Steel Coil Grade J3 (Grade 200)	2053347	KL-2020-AI-21-042950 dated 23.10.2020	M/s CEKAP Prima SDN BHD, Malaysia
		Total A. V.	Rs. 87,28,178/-		

5.3 I find that COO Certificates as mentioned in the above **Table-A** which were purported to be issued by the Ministry of International Trade and Industry, Malasiya were found to be fake and it was informed by Ministry of International Trade and Industry, Malasiya (MITI) that the said Certificates were not issued by them as they never received a COO application from M/s Opuient Metals SDN BHD, Malaysia and M/s CEKAP Prima SDN BHD, Malaysia.

5 . 4 I find that a conspiracy was hatched by M/s SSN Steel Impex, to defraud the Government of India's legitimate revenue by mis-use of the benefits of concessional rate of customs duty under Notification No. 46/2011-Cus. dated 01.06.2011 as amended. Pursuant to the said conspiracy, M/s SSN Steel Impex availed the benefits of concessional rate of customs duty under Notification No. 46/2011-Cus. dated 01.06.2011 by submitting the fake Preferential Certificates of origin in 'Form-AI' obtained by mis-representation and collusion in contravention of provisions of Rules of Origin for seeking the benefits of concessional rate of duty, with an intention to evade the payment of customs duty. The certificates produced by M/s SSN Steel Impex had been found to be unauthentic during the process of verification.

5.5 I find that by adopting the above modus-operandi, goods were imported by the importer M/s SSN Steel Impex vide bills of entry as mentioned in **Table-A** in contravention

I/1299046/2023

of the provisions of Notification No. 46/2011-Cus. dated 01.06.2011, as amended read with Notification No. 189/2009-Cus. (N.T.) dated 31.12.2009, by showing the goods as RVC (35 %) + CTSH in the 'Form-AI' certificates submitted by them at the time of clearances from Customs. M/s SSN Steel Impex had made wrong declarations for availing the undue benefit under the Notification No. 46/2011-Cus. dated 01.06.2011. Further, it appears that due to deliberate and intentional submission of fraudulently obtained unauthentic preferential Certificates of origin in 'Form-AI' for availing exemption under FTA, the goods in the BEs do not correspond to the documents submitted and declaration in the Bill of Entry, therefore, the goods under bills of entry no. as mentioned in **Table-A** above totally valued at **Rs.87,28,178/- (Rupees Eighty Seven Lakh Twenty Eight Thousand One Hundred and Seventy Eight only)** imported were liable for confiscation under Section 111 (m) of the Customs Act, 1962. However, as the goods are not available for confiscation and already been released.

5.6 I also gone through the facts and submission of the importer vide letter dated 21.03.2023 and 05.07.2023. Importer has submitted that they have availed the Customs duty exemption benefits on the basis of the documents provided by their Malaysian supplier and they were not aware about the fake certificates. Further, Importer has submitted that they have received the show cause notice on 03.03.2023 and they have deposited the **differential duty of Rs.8,49,688/- (Rupees Eight Lakh Forty Nine Thousand Six Hundred and Eighty Eight only)** along with **Penalty of Rs.1,27,452/- (Rupees One Lac Twenty Seven Thousand Four Hundred and Fifty Two Only)** and **interest of Rs.3,15,703/- (Rupees Three Lac Fifteen Thousand Seven Hundred and Three Only)** vide challan No.'s 3474, 3475, 3476 and 3477, all dated 21.03.2023, within 30 days after receiving the SCN dated 28.02.202 on 03.03.2023.

6 Considering the fact mentioned above, being payment of duty along with interest and reduced penalty at their own, within 30 days from receiving of notice, by the importer, I am taking lenient view in this matter and I pass the following order:

Order

- i. I order and confirm the differential duty of **Rs.8,49,688/- (Rupees Eight Lakh Forty Nine Thousand Six Hundred and Eighty Eight only)** and also order to appropriate the amount paid towards differential duty of **Rs.8,49,688/- (Rupees Eight Lakh Forty Nine Thousand Six Hundred and Eighty Eight only)** already paid vide challan No.'s 3474, 3475, 3476 and 3477, all dated 21.03.2023, as per the provisions of the Customs act, 1962.
- ii. I order to confirm the interest as per the provisions of Section 28AA of the Customs Act, 1962 and ordered to appropriate the amount paid towards interest of

I/1299046/2023

Rs.3,15,703/- (Rupees Three Lac Fifteen Thousand Seven Hundred and Three Only) already paid vide challan No.'s 3474, 3475, 3476 and 3477, all dated 21.03.2023, as per the provisions of the Customs Act, 1962.

- iii. I order to accept the penalty calculated by the importer as per the provisions of the section 28(V) of the Customs Act, 1962 and ordered to appropriate an amount of **Penalty of Rs.1,27,452/-** (Rupees One Lac Twenty Seven Thousand Four Hundred and Fifty Two Only) (Being 15% calculated by the importer at their own and intimated vide their letter) paid Vide challan No.'s 3474, 3475, 3476 and 3477, all dated 21.03.2023.
- iv. I refrain from imposing any penalty on the importer.
- v. I ordered to accept the request made by the importer to conclude the proceedings as per provisions of the Section 28(6) of the Customs Act, 1962.

7. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

8. The SCN F. No. S/15-51/Enq.SSN/SIIB-C/CHM/21-22 dated 28.02.2023 issued by the Additional Commissioner (SIIB), Custom House Mundra, is hereby disposed of.

(Mukesh Kumari)

Signed by

Mukesh Kumari

Date: 17-07-2023 16:35:47

Additional Commissioner of Customs
Custom House, Mundra

Dated: .07.2023

To,
M/s SSN Steel Impex,
Basement, A-46, Wazirpur Indl. Area,
New Delhi – 110052

Copy to:

- 1. The Dy. Commissioner of Customs, Review Section, CH, Mundra
- 2. The Dy. Commissioner of Customs, TRC, CH, Mundra
- 3. The Dy. Commissioner of Customs, Adjudication Cell.
- 4. The Dy. Commissioner of Customs, SIIB Section, CH, Mundra
- 5. Guard file