

	<p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS</p> <p>CUSTOM HOUSE, MUNDRA, KUTCH</p> <p>MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421</p> <p>Phone No. 02838-271029/423 FAX No. 02838-271425</p> <p>Email:- group5-mundra@gov.in</p>	 <p>सत्यमेव जयते</p>
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DIN No.: 20260171MO000081868C

A	फा .सं/. FILE NO.	CUS/ APR/ ASS/ 227/ 2026-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ ADC/ ZDC/ 598/ 2025-26
C	द्वारा पारित किया गया PASSED BY	Dipak Zala, Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	30-01-2026
E	जारी करने की तिथि DATE OF ISSUE	30-01-2026
F	कारण बताओ नोटिस संखं तिथि . SCN NUMBER & DATE	Importer requested for SCH & PH Waiver
G	नोटिसीपार्टी / आयातक/	M/s. Kaveva Impex Ventures Private Limited, Shop 2, 1-1-241, Plot no. 31 & 42, Bhavani Nagar Colony, Kapra, ECIL,

NOTICEE/ IMPORTER	PARTY/	Hyderabad, MEDCHAL MALKAJGIRI, TELANGANA-500062,
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1. यह अपील 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 अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-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(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”
“The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”
3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within three months 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 -
5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं^o-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।
The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.
6. अपील ज्ञापन के साथ ड्यूटी/दण्ड/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.
8. 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 (Appeals) 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. Kaveva Impex Ventures Private Limited, having address at Shop 2, 1-1-241, Plot no. 31 & 42, Bhavani Nagar Colony, Kapra, ECIL, Hyderabad, MEDCHAL MALKAJGIRI, TELANGANA-500062, holding IEC-AAMCK1072B, GSTIN 36AAMCK1072B1ZT (hereinafter referred to as "the Importer") has filed Bill of Entry No. 6915451 dated 15.01.2026 for import of "Solar PV Modules HY-1825HMP144-550W" from Vietnam.

2. Details of Bill of Entry are as under:

Table-I	
Bill of Entry No. & Date	6915451 dated 15.01.2026

Importer	M/s. Kaveva Impex Ventures Private Limited, Telangana
Customs Broker	M/s. Broker Xpress and Logistics, Mundra
Supplier/Manufacturer	Honyu Solar Vietnam Co., Ltd
Assessable Value	Rs. 3,26,04,308/-
Description of Goods	Solar PV Modules HY-1825HMP144-550W
HSN Code	85414300
B/L Date	24. 12.2025
IGM Inward Date	15.01.2026

3. The Bill of Entry was pushed to PAG by the Faceless Assesment Group for detailed assessment as the consignment was found to be non-compliant with the Renewable Energy Equipment Import Monitoring System (REE-IMS) registration timeline requirements as mandated under DGFT Notification No. 40/2025-26 dated 10.10.2025.

4. Upon examination of the import documents and REEIMS registration details, it was observed that:

(a) The imported goods under HSN Code 85414300 (Solar PV Modules HY-1825HMP144-550W) fall under the mandatory REE-IMS registration requirement as per DGFT Notification No. 40/2025 26 dated 10.10.2025, which came into effect from 01.11.2025.

(b) REEIMS Registration No. REE2026000565 was obtained by the Importer on 12.01.2026, which is only three days prior to the IGM inward date i.e. 15.01.2026.

(c) As per DGFT Notification No. 40/2025-26 dated 10.10.2025, applications for REEIMS registration must be submitted at least five days in advance for sea and land route shipments.

(d) The REE-IMS registration was not completed within the stipulated timeline as it was done only three days prior to the arrival of goods, instead of 5 days in advance as required for sea route shipments.

The relevant facts pertaining to REE-IMS registration timeline are tabulated as under:

Table-II

Bill of Entry No. & Date	B/L Date	IGM Inward Date	REE-IMS Registration Date
6915451 dtd 15.01.2026	24.12.2025	15.01.2026	12.01.2026

RELEVANT LEGAL PROVISIONS:

5. Following provisions of law are applicable in the present case:

DGFT NOTIFICATION NO. 40/2025-26 DATED 10.10.2025

"Subject: Amendment in Import Policy Condition of specific items covered under Chapter 70, 73, 84 and 85 of ITC (HS) 2022, Schedule-I (Import Policy) -reg.

Policy Condition no. 09 of Chapter 85 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.

(Note: The subject goods are imported via sea route through Mundra Port, therefore the 5 days advance registration requirement is applicable.)

- v. Each registration will remain valid for a period of three (3) months.
viii. The aforementioned changes in the import policy will come into effect from 01.11.2025."

THE CUSTOMS ACT, 1962

Section 111. Confiscation of improperly imported goods, etc.:

"The following goods brought from a place outside India shall be liable to confiscation: –

....(d) 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;"

Section 112. Penalty for improper importation of goods, etc.:

"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, 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 not exceeding the value of the goods or five thousand rupees, whichever is the greater;"

Section 125. Option to pay fine in lieu of confiscation:

"(1) 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 or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit..."

WAIVER OF SCN AND PERSONAL HEARING

6.1 The Importer M/s. Kaveva Impex Ventures Private Limited vide their letter dated Nil in response to the deficiency letter issued by the Port Assessment Group dtd 28.01.2026 to explain the discrepancy for the REE-IMS registration certificate uploaded in e-sanchit does not align with the shipment timeline and non-compliance with the requirement of prior registration. They submitted that they:

"...attempted to apply for the certificate well in advance; however, due to technical issues the application could not be saved or submitted from 09.01.2026 onwards. The REE-IMS registration date is 12.01.2026. The ETA was 16.01.2026, while the ETA as per IGM is 15.01.2026 (though the arrival was anticipated on 18.01.2026). In view of the above, we humbly request your kind consideration to condone this one-day delay and permit clearance of the subject shipment."

6.2 Further vide their letter dtd 29.01.2026 received vide mail on 30.01.2026 submitted the following:

"We, M/s Kaveva Impex Ventures Private Limited (IEC No. AAMCK1072B) have imported Solar PV Modules HY-182SHMP144-550W vide the above mentioned Bill of entry would like to request for a waiver of SCN and PH and take the decision on merit.

The Lenient view in this case will be highly appreciated"

DISCUSSION AND FINDINGS

7. I have carefully gone through the case records and applicable provisions of Law. The Importer vide letter dated 29.01.2026 has requested for waiver of SCN and Personal Hearing. Thus, I find that the principles of natural justice as provided in Section 122A of the Customs Act, 1962 have been complied with, and therefore, I

proceed to decide the case on the basis of the documentary evidence available on records.

8. The issues before me are to decide:

- (i) Whether the Importer has complied with the REE-IMS registration timeline requirement as mandated under DGFT Notification No. 40/2025-26 dated 10.10.2025;
- (ii) Whether the imported goods vide Bill of Entry No. 6915451 dated 15.01.2026 are liable for confiscation under Section 111(d) of the Customs Act, 1962;
- (iii) Whether penalty should be imposed upon the Importer under Section 112(a)(i) of the Customs Act, 1962.

9.1 Regarding the first issue, I find that the imported goods under HSN Code 85414300 (Solar PV Modules HY-1825HMP144-550W) are covered under the mandatory REE-IMS registration requirement as per DGFT Notification No. 40/2025-26 dated 10.10.2025. The said notification specifically states:

"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."

9.2 I find that the DGFT Notification No. 40/2025-26 dated 10.10.2025 came into effect from 01.11.2025. The subject goods were imported on 15.01.2026 (IGM inward date), which is clearly after the implementation date of the said notification. Therefore, the mandatory REE-IMS registration requirement was applicable to the import in question.

9.3 I find that the DGFT Notification No. 40/2025-26 dated 10.10.2025 clearly mandates that *"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."* In the present case, the goods were imported through Mundra Port. Therefore, the REE-IMS registration should have been completed 5 days in advance before import.

9.4 I find that the DGFT Notification clearly provides that each registration will remain valid for a period of three (3) months as per clause (v) of the said notification. The notification mandates that applications for registration must be submitted at least five days in advance for sea and land route shipments. In the present case, the Bill of Lading (B/L) Date is 24.12.2025; IGM Inward Date is 15.01.2026; and REE-IMS Registration Date is 12.01.2026.

9.5 From the above facts, it is evident that the REEIMS registration was completed on 12.01.2026, which is only 3 days prior to the IGM inward date i.e. 15.01.2026. The registration was not completed 5 days in advance as mandated by the DGFT Notification.

9.6 The Importer has contended that they had attempted to apply for the REE-IMS registration well in advance; however, due to technical issues on the portal from 09.01.2026 onwards, the application could not be saved or submitted. They further submitted that the registration was ultimately granted on 12.01.2026. It is also noted that while the ETA was initially projected as 16.01.2026, the IGM inward date is 15.01.2026, though the actual arrival was anticipated on 18.01.2026.

9.7 I find that importers above contention has been made only in the form of a written submission. It is observed that the Importer has not produced any documentary evidence in support of the alleged technical issues, such as screenshots of error messages, system-generated acknowledgements, correspondence with the MNRE/REE-IMS helpdesk, or any contemporaneous communication evidencing unsuccessful attempts to submit the application prior to 12.01.2026. In the absence of any corroborative evidence, the plea of technical difficulty remains unsubstantiated. Mere assertion, without supporting material, cannot be accepted as a valid defence against a clear and unambiguous statutory requirement prescribed under DGFT Notification No. 40/2025-26 dated 10.10.2025.

9.8 The DGFT Notification categorically mandates that applications for REE-IMS registration for sea route consignments must be submitted at least five days in advance of import. In the present case, the Bill of Lading date is 24.12.2025, the IGM inward date

is 15.01.2026, and the REE-IMS registration was obtained only on 12.01.2026. Thus, the registration was completed merely three days prior to import, which is clearly in violation of the prescribed timeline.

9.9 Therefore, I hold that the Importer has failed to demonstrate any reasonable cause for non-compliance with the mandatory advance registration requirement. The contention of technical difficulty, unsupported by evidence, cannot be accepted as mitigating circumstance in law. I also find that the Importer has not disputed the applicability of DGFT Notification No. 40/2025-26 dated 10.10.2025, nor the requirement of completing REE-IMS registration at least five days prior to import for sea route consignments. It is evident from the records that the REE-IMS registration was completed only on 12.01.2026, which is short of the stipulated five-day advance requirement.

10.1 Regarding the second issue, I find that 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.*"

10.2 In the present case, as established under the first issue above, the goods were imported without valid REEIMS registration done within the stipulated timeline. The registration was completed only 3 days prior to the arrival of goods (12.01.2026 whereas goods arrived on 15.01.2026) instead of 5 days in advance as required. This constitutes importation contrary to the mandatory policy condition imposed under the Foreign Trade (Development & Regulation) Act, 1992 and notified by DGFT through Notification No. 40/2025-26 dated 10.10.2025. I find that any import made without complying with this mandatory registration requirement amounts to import contrary to prohibition imposed under law, thereby attracting Section 111(d) of the Customs Act, 1962.

10.3 Therefore, I hold that the goods imported vide Bill of Entry No. 69154541 dated 15.01.2026 having assessable value of **Rs. 3,26,04,308/-** are liable to confiscation under Section 111(d) of the Customs Act, 1962, being goods imported contrary to the mandatory REEIMS registration timeline requirement imposed under DGFT Notification No. 40/2025-26 dated 10.10.2025.

10.4 Further, I note that as per Section 125(1) of the Customs Act, 1962, in case of confiscation of goods, the proper officer shall give to the owner an option to pay fine in lieu of confiscation. Considering the mitigating circumstances, particularly the procedural nature of violation, absence of revenue loss, and cooperation by the Importer, I find it appropriate to give the Importer an option to redeem the confiscated goods on payment of appropriate redemption fine under Section 125(1) of the Customs Act, 1962.

11. Regarding the third issue, I find that Section 112(a)(i) of the Customs Act, 1962 provides for penalty on "*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.*" In the present case, as established under the second issue above, the goods are liable to confiscation under Section 111(d) of the Customs Act, 1962 due to the Importer's failure to comply with the mandatory REE-IMS registration timeline requirement. The Importer's act of importing goods without completing REEIMS registration 5 days in advance has rendered the goods liable to confiscation. Therefore, the Importer is liable for penalty under Section 112(a)(i) of the Customs Act, 1962.

ORDER

12. In view of the foregoing discussion and findings, I pass the following order:

- i. I hold that the Importer has not complied with the REEIMS registration timeline requirement as mandated under DGFT Notification No. 40/2025-26 dated 10.10.2025, as the registration was completed one day after the arrival of goods instead of 5 days in advance;
- ii. I order confiscation of goods imported vide Bill of Entry No. 6915541 dated

15.01.2026 having assessable value of Rs. 3,26,04,308/- (Rupees Three Crore Twenty Six Lakh Four thousand Three Hundred and Eight) under Section 111(d) of the Customs Act, 1962. However, I give option to the Importer to redeem the same on payment of Redemption Fine of Rs. 50,000/- (Rupees Fifty thousand Rupees Only) under Section 125(1) of the Customs Act, 1962;

- iii. I impose a penalty of Rs. 25,000/- (Rupees Twenty Five Thousand Only) on the Importer M/s. Kaveva Impex Ventures Private Limited under Section 112(a)(i) of the Customs Act, 1962.

13. 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.

(Dipak Zala)

Additional Commissioner of Customs
Custom House, Mundra

To,

M/s Kaveva Impex Ventures Private Limited,
Shop 2, 1-1-241, Plot no. 31 & 42, Bhavani Nagar Colony,
Kapra, ECIL, Hyderabad, MEDCHAL MALKAJGIRI,
TELANGANA-500062

Copy to:

1. The Deputy Commissioner of Customs, Docks, Custom House, Mundra
2. The Deputy Commissioner of Customs, RRA, Custom House, Mundra
3. The Deputy Commissioner of Customs, TRC, Custom House, Mundra
4. The Deputy Commissioner of Customs, EDI, Custom House, Mundra
5. Guard file