अपर आयुक्त, सीमाशुल्क का कार्यालय
OFFICE OF THE ADDITIONAL COMMISSIONER OF CUSTOMS
एयर कार्गो काम्प्लेक्स,पुराना हवाईअड्डा,
अहमदाबाद:380003
AIR CARGO COMPLEX, OLD AIRPORT,AHMEDABAD : 380003

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PREAMBLE

A	फाइल संख्या/**File No.**	:	ACC/Asse/218/2025-ACC-AHMD-CUS-COMMRTE-AHMEDABAD
B	मूल आदेश संख्या/ **Order-in–Original No.**	:	02/ADC/ACC/OIO/ Phoenix /2026-27
C	द्वारापाररत/**Passed by**	:	ADDITIONAL COMMISSIONER
D	आदेशततति/ **Date of Order**	:	21-04-2026
E	जारी करने की तारीख/ **Date of Issue**	:	21-04-2026
F	आयातक का नाम और पता /**Name and Address of Importer**	:	M/s Phoenix Enterprise, 9, A-95, Nandanvan-1, Opp Chandan P, Jodhpur, Satellite, Ahmedabad – 380015
G	**DIN NO.**		**20260471MN000000FE9C**

1. This is granted free of charge for the use of person to whom it is issued.
2. Any person deeming himself aggrieved by this order may appeal against the order to the Commissioner of Custom (Appeals), 4th Floor, HUDCO Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad – 380009 within sixty (60) days from the date of receipt of the order.
3. The appeal should bear a Court Fee stamp of Rupees Two only (Rs. 2.00), and it must be accompanied by :
   i. A copy of the appeal and,
   ii. This copy or any copy of this order will must bear a Court fee Stamp of Rupees Two only (Rs. 2.00/-).
4. Any person desirous of appealing against this order shall deposit 7.5% (subject to maximum of Rs. 10 crores) of duty demanded, in case where duty or penalty levied, where such penalty is in dispute and produce proof of such payment along with the appeal, falling which the appeal is liable to

reject for non-compliance of the provisions of Section 129 of the Customs Act, 1962.

Brief Facts:

M/s PHOENIX ENTERPRISE, holding IEC AAUFP2821J, situated at 9, A-95, NANDANVAN-1, OPP CHANDAN P, JODHPUR, SATELLITE, Ahmedabad – 380015, had filed Bill of Entry No. 8588277 dated 10.04.2026 through Customs Broker M/s Domino Cargo holding CB Code AAJFD6112FCH001 for import of goods under CTH 48232000 and 48054000 among others. The total assessable value involved in the said Bill of Entry is Rs. 25,51,342/- and total duty amount involved is Rs. 7,12,826/- for the said import. As per declarations made in bill of entry, goods have been imported under end use code GNX100 viz. for Consumer use under commercial distribution (for Trading - wholesale or retail).

2. During the examination of said cargo, it was found that, importer has not complied with policy condition 04 under Chapter 48 requiring an importer to mandatorily apply for PIMS (Paper Import Monitoring System) registration not earlier than 75th day and not later than 5th day before the expected date of arrival of import consignment. As per the prevailing provisions as notified under DGFT notification 11/2015-20 dated 25.05.2022, regarding amendment in import policy of Paper and incorporation of policy condition in Chapter 48 of ITC (HS), 2022, Schedule — I (Import Policy), obtaining a Paper Import Monitoring System (PIMS) Registration Number is mandatory. In accordance with the PIMS guidelines to obtain an automatic registration, *the importer can apply for registration not earlier than 75th day and not later than 5th day before the expected date of arrival of import consignment. The Automatic Registration Number thus granted shall remain valid for a period of 75 days. Multiple Bill of Entries shall be allowed in same Registration Number within the validity period of registration for the permitted quantity.* In the instant case, the importer was in possession of a valid PIMS dated 09.04.2026; however, the same was received two days prior to the arrival of the goods (date of IGM inward 11.04.2026).

(2.1). Further, it was also found that importer has not complied with General Note 5 under General Notes regarding import policy in reference to ITC (HS), 2022 SCHEDULE 1 – IMPORT POLICY (Ref. DGFT Re-44 notification) applicable to importer of Packaged Products, which requires that all pre-packaged commodities, imported into India, shall in particular carry the following declarations:

(a) Name and address of the importer;

(b) Generic or common name of the commodity packed;

(c) Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in terms of standard units shall be declared by the importer;

(d) Month and year of packing in which the commodity is manufactured or

packed or imported;

(e) Maximum retail sale price at which the commodity in packaged form may be sold to the ultimate consumer. This price shall include all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertising, delivery, packing, forwarding and the like, as the case may be.

(f) Consumer Care details, etc.

2.2. A query was raised to the importer by concerned Out-of-Charge officer, requesting them to clarify regarding non-compliance of PIMS guidelines notified under DGFT notification 11/2015-20 dated 25.05.2022 and labelling requirements mandated under General note 5 of General Notes regarding import policy in reference to ITC (HS), 2022 SCHEDULE 1 – IMPORT POLICY issued by DGFT.

2.3. Importer has submitted a letter dated 18.04.2026 regarding delay in obtaining PIMS registration wherein they have submitted- that they received import documents just one day prior to date of arrival of import consignment and have submitted that, delay is just procedural lapse in nature and that, goods are not prohibited goods and cargo arrived before expected date of arrival of the consignment. Further, it has also been humbly submitted that they do not wish for the issuance of a Show Cause Notice (SCN)/Personal Hearing in the said matter and are willing to pay a nominal penalty, as deemed appropriate. He has further stated that they are regularly importing the said item and have been complying with the applicable regulations.

Findings

3. I have carefully considered the facts of the case, the records available on file, the submissions made by the applicant/authorized representative vide their letter dated 18.04.2026 and the provisions of the Customs Act, 1962 and the rules/regulations made thereunder.

3.2 M/s PHOENIX ENTERPRISE filed Bill of Entry No. Bill of Entry No. 8588277 dated 10.04.2026 for import of goods under CTH 48232000 and 48054000, among others, having total assessable value at Rs. 25,51,342/- involving total duty amount of Rs. 7,12,826/-. As per the existing provisions, obtaining a valid PIMS registration at least five days prior to arrival of the goods is mandatory; however, in the present case, the importer obtained the PIMS registration two days prior to arrival, thereby not adhering to the prescribed timeline as per DGFT policy.

3.3 Further, in reference to labelling requirements for an importer of packaged products, as per facts available, it is seen that importer has a valid LMPC certificate before arrival of goods. However, goods maybe cleared only after fulfilling labelling requirements mandated under General Note 5 of General Notes regarding import policy in reference to ITC (HS), 2022 SCHEDULE 1 – IMPORT POLICY issued by DGFT.

3.4 Though this procedural lapse renders the goods liable to confiscation under Section 111(d) of the Customs Act, 1962, it is noted that the importer had obtained a valid PIMS registration prior to clearance of the goods, there is no allegation of mis-declaration or revenue evasion, and the importer is a regular importer complying with applicable regulations.

3.5 Considering the facts and circumstances of the case, I am taking a lenient view by allowing redemption of the goods on payment of a fine under Section 125 of the Customs Act, 1962, and imposing a penalty under Section 112 (ii), commensurate with the procedural nature of the lapse.

3.6 From the facts discussed above, I proceed to pass the following order.

ORDER

(i). I hold that the goods covered under Bill of Entry No. 8588277 dated 10.04.2026 filed by M/s PHOENIX ENTERPRISE, holding IEC AAUFP2821J, situated at 9, A-95, NANDANVAN-1, OPP CHANDAN P, JODHPUR, SATELLITE, Ahmedabad – 380015 are liable to confiscation under Section 111(o) of the Customs Act, 1962.

(ii). However, in terms of Section 125 of the Customs Act, 1962, I allow redemption of the goods on payment of a fine of Rs.50,000/- (Rupees Fifty Thousand only).

(iii). I further impose a penalty of Rs.50,000/- (Rupees Fifty Thousand only) on M/s Phoenix Enterprise under Section 112(a) (i) of the Customs Act, 1962.

(iv). I allow the importer to label goods as mandated under General Note 5 of General Notes regarding import policy in reference to ITC (HS), 2022 SCHEDULE 1 – IMPORT POLICY issued by DGFT, after payment of fine/penalty as above.

Digitally signed by
Lokesh Damor
Date: 21-04-2026
15:50:19

Lokesh Damor
ADDITIONAL COMMISSIONER

To
M/s Phoenix Enterprise,
9, A-95, Nandanvan-1,
Opp Chandan P, Jodhpur,
Satellite, Ahmedabad – 380015

Copy to:

1. The Principal Commissioner, Customs, Ahmedabad
2. The Dy./Asstt. Commr., Customs, ACC, Ahmedabad
3. The Dy./Asstt. Commr., Customs, RRA Section, H.Q.

Ahmedabad

4. The System In charge, Customs HQ, Ahmedabad for uploading on official web-site.
5. Guard File.