

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421</p> <p><b>O/o The Principal Commissioner of Customs:</b> <b>Custom House, Mundra Port, Kutch,</b> <b>Gujarat- 370421.</b></p> <p><b>PHONE: 02838-271426/271423</b></p>	
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A. File No.	CUS/ASS/MISC/954/2025-EA-O/o Pr Commr-Cus-Mundra
B. Order-in- Original No.	MCH/ADC/AKM/370/2025-26
C. Passed by	Amit Kumar Mishra, Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra.
D. Date of order /Date of issue	07.11.2025 / 10-11-2025
E. Show Cause Notice No. & Date	SCN and PH Waiver
F. Noticee(s)/Party/ Exporter	M/s. Shivananda Marketing Private Limited (IEC-0592069745), 3393-A/5, Raghu Ganj, Chawri Bazar, New Delhi-110006
G. DIN	20251171MO0000418749

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 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), Having his office at 7<sup>th</sup> Floor, Mridul Tower, Behind Times of India, Ashram Road, Ahmedabad-380 009."**

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 सं०- 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 ऊटी/ 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 प्रावधानों का सभी प्रकार से 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 Shivananda Marketing Private Limited having IEC No. 0592069745 having address “3393-A/5, Raghu Ganj, Chawri Bazar, New Delhi - 110006”, (hereinafter referred as 'exporter' ) have filed Shipping Bill No. 6023822 dated 09.10.2025 for export of goods declared as "CELLULOSE FIBER" under CTH 47062000 through their authorized Customs Broker M/s. Kayan Logistics.

**Table A**

Sr. No.	Shipping Bill No.	Shipping Bill Date	Description of Goods	Declared HSN Code
1	6023822	09.10.2025	CELLULOSE FIBER	47062000

2. During the assessment, the assessing officer raised a query “Please submit GST paid invoice of supply along with E-Way Bill” on 10.10.2025. Thereafter, the Customs

Broker appeared physically and informed that the goods were imported vide Bill of Entry No. 4545936 dated 16.09.2025 and cleared the goods for home consumption after depositing the Customs Duty. The Customs Broker was informed that the goods are prohibited for export and the attempt to export of prohibited goods leads to confiscation of the goods under section 113 of the Customs Act, 1962

**3.** Further, the shipment was marked for examination and during the examination carried out on 04.11.2025, the goods found to be as declared:

Sr. No.	Shipping Bill No. & Date	Description of Goods	FOB Value (Rs.)	Export Policy	Examination report
1	6023822 dated 09.10.2025	CELLULOSE FIBRE	20,32,405/-	<b>Prohibited as per Trade Notice No. 22/2024-25 dt. 14.11.2024</b>	<p>OPENED AND EXAMINED THE CARGO AS PER EXAMINATION ORDER/INSTRUCTIONS UNDER SUPERVISION OF SUPDT. (DOCKS) IN PRESENCE OF CUSTOM BROKER'S REPRESENTATIVE.</p> <p>VFD DESCRIPTION OF GOODS WITH INVOICE, PACKING LIST, AND OTHER DOCUMENTS</p> <p>ON VISUAL EXAMINATION, THE CARGO APPEARS TO BE AS DECLARED. FURTHER, IT WAS OBSERVED THAT THE STICKER AFFIXED ON THE GOODS BEAR THE DECLARATION 'MADE IN EUROPE'.</p> <p>THE GOODS ARE PROHIBITED FOR EXPORT AS PER DGFT TRADE NOTICE NO 22/2024-25.</p>

**4.** As per **Trade Notice No. 22/2024-25 dated 14th November 2024** issued by DGFT regarding "Harmonisation of Schedule-II (Export Policy), ITC(HS) 2022", it has been clarified that the goods falling under tariff heading 47062000 are **prohibited** for export. The same is reproduced below:

Chapter No.	ITC-HS Codes	Description	Dashes	Export Policy	Policy Condition
47	47062000	Pulps of fibres derived from recovered (waste and scrap) paper or	-	<b>Prohibited</b>	

**5.** In view of the above, being prohibited for export, the goods are liable for confiscation under Section 113(d) of the Customs Act, 1962. Furthermore, for rendering the goods liable for confiscation, the exporter has also rendered themselves liable for penal

action under Section 114(i) of the Customs Act, 1962.

## **LEGAL PROVISIONS**

**6.** The relevant provisions of law pertaining to export of goods in general, the policy & rules relating to exports, the liability of the goods to confiscation and the persons concerned to penalty for illegal exportation under provisions of Customs Act, 1962 and the other laws for the time being in force are summarized as under:

### **Section 2(33) in the Customs Act, 1962**

#### **Section 2:**

*(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported, have been complied with;*

### **Section 113. Confiscation of goods attempted to be improperly exported, etc. --**

*The following export goods shall be liable to confiscation:*

*(d) any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

### **Section 114. Penalty for attempt to export goods improperly, etc.--**

*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 113, or abets the doing or omission of such an act, shall be liable to penalty.*

*(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 three times the value of the goods as declared by the exporter or the value as determined under this Act], whichever is the greater;*

## **SUBMISSION AND WAIVER OF SCN & PERSONAL HEARING**

7.1 The exporter vide email and letter dated 04.11.2025 submitted the following:

*"With reference to the above-mentioned shipping bill (6023822 dated 09.10.2025), we had earlier imported the goods under Bill of Entry No. 4545936 dated 16.09.2025 and cleared them for home consumption after payment of duty. As these goods were not sold domestically, we initiated their re-export.*

*During assessment of the shipping bill, we were informed that the said goods are prohibited for export or re-export. We wish to state that the error occurred inadvertently and without any intention to violate the law. Hence, we do not require the issuance of a show cause notice or a personal hearing*

*in this matter.*

*Our CHA representative, Mr. Rushabh Gala from M/s Kayan Logistics, has already met you in person and explained the circumstances of the mistake. We are ready to pay the applicable fine and penalty as may be imposed. We kindly request that the goods be released for "Back to Town" dispatch so that we may return them to our warehouse. We assure you that such an error will not be repeated in the future. Considering that this was a genuine and unintentional mistake, we humbly request you to impose a minimal fine and penalty.*

*Thanking you for your understanding and kind consideration."*

**7.2** The exporter vide letter dated 04.11.2025 **requested for waiver of the issuance of any show cause notice and personal hearing** in respect of Shipping Bill No. 6023822 dated 09.10.2025.

#### **DISCUSSION AND FINDING**

**8 .** Before proceeding to decide the case, I find that the exporter, vide letter dated 04.11.2025 requested to waive issuance of any show cause notice and personal hearing in respect of Shipping Bill No. 6023822 dated 09.10.2025 and requested for permission to back to the town. Thus, I find that in the present case principle of natural justice as provided in Section 122A of the Customs Act, 1962 have been complied with and therefore, I now proceed to decide the case on the basis of documentary evidences available on record.

**9.** The issues to be decided by me are:

**(i)** Whether impugned goods covered under Shipping Bill No. 6023822 dated 09.10.2025 having FOB value Rs. 20,32,405/- are liable for confiscation under Section 113(d) of the Customs Act, 1962;

**(ii)** Whether the exporter M/s Shivananda Marketing Private Limited having IEC No. 0592069745 is liable for penal action under Section 114(i) of the Customs Act, 1962.

Now, I proceed to decide the case issue-wise.

**9.1** Regarding the first issue, I find that the exporter declared the impugned goods to be exported under Shipping Bill No. 6023822 dated 09.10.2025 as " CELLULOSE FIBER " with quantity of 22,000 KGS having FOB value of Rs. 20,32,405/-. The goods were intended for export to Malaysia and were examined on 04.11.2025, where they were found to be as declared in the shipping documents.

**9.2** I find that, as per Trade Notice No. 22/2024-25 dated 14th November 2024 issued by DGFT, the export policy of Cellulose Fibre declared under CTH 47062000 is declared as prohibited.

**9.7** I find that the attempt to export prohibited goods constitutes a violation of the export policy and renders the goods liable for confiscation under Section 113(d) of the Customs Act, 1962, as they were attempted to be exported contrary to the prohibition imposed under the Foreign Trade Policy and applicable notifications. The exporter has submitted that it was their genuine and unintentional mistake. I do not doubt their bonafide as they have declared the export goods as "cellulose fibre" with correct CTH - 47062000.

**10.** Regarding the second issue, I find that M/s Shivananda Marketing Private Limited, IEC No. 0592069745 have not followed due diligence in respect of exportation of goods which were prohibited and filed the impugned Shipping Bill without ensuring and verifying the export policy of the impugned goods. However, they have admitted that it was their inadvertent mistake without any intention to violate the law. Hence, penalty is imposable in the case under Section 114(i) of the Customs Acts, 1962 for rendering the same liable for confiscation under Section 113(d) of the Customs Act, 1962.

**11.** In view of the forgoing discussions and findings, I pass the following order:

**ORDER**

**(i)** I order for confiscation of the impugned goods (**22,000 KGS Cellulose Fibre** under **CTH- 47062000** valued at **Rs. 20,32,405/- (Rupees Twenty Lakh Thirty Two Thousand Four Hundred and Five only)**) attempted to be exported vide Shipping Bill No. 6023822 dated 09.10.2025, under Section 113(d) of the Customs Act, 1962. However, I give the option to the exporter to redeem the same for Back to Town against payment of a Redemption Fine of **Rs. 50,000/- (Rupees Fifty Thousand Only)** under section 125 of the Customs Acts, 1962.

**(ii)** I impose a penalty of **Rs. 20,000/- (Rupees Twenty Thousand Only)** on M/s Shivananda Marketing Private Limited having IEC No. 0592069745 under Sections 114(i) of the Customs Act, 1962.

**12.** This order is issued without prejudice to any other action that may be contemplated against the exporter or any other person(s) under the 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.

AMIT KUMAR MISHRA

ADDITIONAL COMMISSIONER

ADC/JC-II-O/o Pr Commissioner-Customs-Mundra

(अमित कुमार मिश्रा)  
अपर आयक्त सीमा शुल्क  
सीमा शुल्क, मुंद्रा

**To:**

M/s Shivananda Marketing Private Limited (IEC No. 0592069745)  
3393-A/5, Raghu Ganj, Chawri Bazar,  
New Delhi - 110006

**Copy to:**

1. The Dy./Asst. Commissioner of Customs, Review Cell, Custom House, Mundra
2. The Dy./Asst. Commissioner of Customs, TRC, Custom House, Mundra
3. The Dy./Asst. Commissioner of Customs, EDI, Custom House, Mundra
4. Guard File.