



अपर आयुक्त का कायालय, सीमा शुल्क
Office of the Additional Commissioner of Customs

आई. सी. डी. - तुम्ब

Inland Container Depot (ICD) - Tumb

सर्व. न.: ४४/१/पी.के.२, गाँव - तुम्ब, तालुका-उमरगाँव, जि!ला- वैलसाड, गुरात: -३९६१५०
(S. No. 44/1/P.K. 2, Village-Tumb, Tal.: Umbergaon, Dist.: Valsad, Gujarat-396150) e-mail: cusicd-tumb@gov.in

Date: 17.10.2025

F. No.	:	GEN/ADJ/ADC/1726/2023-ICD-UMGN-CUS-COMMRTE-AHMEDABAD
Name and Address of the Importer & CHA	:	<p>1. M/s. Hamilton Housewares Private Limited, C.T.S. No. 55/1/1, Rakholi Sayali Road, Sayali, Opp Welspan Factory Silvassa, Silvassa, Dadra and Nagar Haveli & Daman & Diu- 396235 India</p> <p>2. M/s. Hamilton Housewares Private Limited, Kaiser - I - HIND Bldg., 3rd Floor., Currimbhoy Road, Ballard Estate, Mumbai Maharashtra, 400001</p> <p>3. M/s. CBX Logistics (CHA No. AANFM4905FCH002), D-2123, Oberoi Garden Estate, Chandivali Farm Road, Saki naka, Andheri(East), Mumbai 400072</p> <p>4. M/s. Delight Logistics Pvt Ltd (CHA No. AACCD0250ACH006), D-2126, Oberoi Garden Estate, Chandivali Farm Road, Saki naka, Andheri(East), Mumbai 400072</p>
Show cause Notice & Date		VIII/10-32/ICD-Tumb/O & A/HQ/2023-24 dated 08.06.2023
Order – in – Original No.		07 /LD/ADC/TUMB/ 2025-26
DIN		20251071MN0000085860
Passed by	:	Lokesh Damor Additional Commissioner, Customs.
Date of Order	:	17.10.2025
Date of Issue	:	17.10.2025
यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हे यह जारी की गयी है।		
कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क(अपील), चौथी मंजिल, हुडको भवन, इंशर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।		
अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:		
अपील की एक प्रति और;		

इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।

इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या इयूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।

(1) This copy is granted free of charge for the use of the person, to whom it is issued.

2 Any person deeming himself aggrieved by this order may appeal against the order to the Commissioner of Customs (Appeal), 4th Floor, HUDCO Bhawan, Near Stadium, Navarangpura, Ahmedabad – 380 009 within sixty (60) days from the date of receipt of the order.

(3) The appeal should bear a Court fee stamp of Rupees Five only (Rs. 5.00/), 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 Five only (Rs. 5.00/-).

(4) An appeal against this order shall lie before the Commissioner of Customs (Appeal) 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" and failing which the appeal is liable to be rejected for non-compliance of the provisions of Section 129 of the Customs Act, 1962.

Sub: Denovo Adjudication arise against OIA No. AHD-CUSTM-000-APP-31-3233-2025-26 DATED 20.05.2025 issued by the Commissioner (Appeals), Customs Commissionerate, Ahmedabad to M/s. Hamilton Housewares Private Limited, & Others.

Brief facts of the case:

1. M/s. Hamilton Housewares Private Limited, C.T.S. No. 55/1/1, Rakholi Sayali Road, Sayali, Opp Welspun Factory Silvassa, Silvassa, Dadra and Nagar Haveli & Daman & Diu-396235 India (herein after referred as the importer) having IEC No. 0300025114, have evaded the payment of BCD, SWS and IGST on the goods i.e various type of Glass Lids imported by them under various Bill of Entry filed at ICD Tumb during the period of June 2018 to March 2023. It appears that the importer M/s. Hamilton Housewares Private Limited have paid BCD @ 10% on the said goods by misclassified the goods under CTH 7010, though the imported goods referred above appears to attract BCD @20% classified under CTH 7013. Further, during the scrutiny it was revealed that the importer had filed 10 Bills of Entry during the said period through their CHA M/s. CBX Logistics and M/s. Delight Logistics Pvt Ltd.,

2. Further, it appeared that the impugned goods are extensively found in cookware, ovenware, kitchenware and household ware and are usually used for heating, cooking, steaming and baking. It appeared that the glass lids are kitchen/cooking's glassware and it merits classification under Heading 7013 whereas Heading 7010, specifically provides for certain glass containers used for conveyance or packing of goods and also includes closures for the type of containers provided in heading 7010. It appeared that the closures Lids/stoppers described in the heading of 7010 does not include other glass containers being domestic glassware/kitchenware. Therefore, it appeared that the importer had failed to self assess the correct duty and have misclassified the goods under CTH 7010 instead of appropriate and correct CTH 7013 with an intention of availing LOWER BCD rate of 10 % instead of correct BCD rate of 20% resulting in evasion of Customs duty. Therefore, the impugned goods imported which were self-assessed and cleared with declared assessable value of Rs. 1,25,96,285/- appeared to be liable for confiscation under the provisions of Section 111(m) and Section 111(o) of the Customs Act, 1967 and the importer rendered

themselves liable for penal provisions under Section 112 (a) and 114A & 114AA of the Customs Act, 1962.

3. The claimant had filed the instant bills of entry and it appeared that the CTH of imported goods is mis declared to take undue benefit. They had mentioned CTH 7010 which attract 10 % BCD on the goods imported by them through the instant bill of entries. Their CHAs M/s. CBX Logistics and M/s. Delight Logistics Pvt Ltd., who are authorize to work on behalf of the importer are bestowed upon to file Bills of Entry. Further it was the obligation of the CHAs to exercise due diligence to ascertain the correctness of any information which they impart to importer with reference to any work related to clearance of cargo. However, it appeared that in spite of knowing the facts that goods imported by the importer attracts BCD of 20%, they have failed to comply their obligations mentioned at 10(d), 10(e) and 10 (m) of the Customs Broker Licensing regulations, 2018 and rendered themselves liable for penalty under Section 117 of the Customs Act, 1962.

1. After the completion of investigation, a SCN No. VIII/10-32/ICD-Tumb/O & A/HQ/2023-24 dated 08.06.2023 was issued to M/s. Hamilton Housewares Private Limited, & Others as to why ;
 - i. The declared classification of the subject goods under CTH 7010 in the Bills of Entry (as detailed in Annexure-A) should not be rejected and the goods should not be re-classified and re-assessed under CTH 7013 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
 - ii. the differential BCD amounting to Rs. 12,59,628/- (Rupees Twelve Lakhs fifty nine thousand six hundred and twenty eight only) should not be recovered under Section 28(4) of the Customs Act, 1962;
 - iii. the differential SWS amounting to Rs. 1,25,963/- (Rupees One Lakhs twenty five thousand nine hundred and sixty three only) should not be recovered under Section 28(4) of the Customs Act, 1962;
 - iv. the differential IGST amounting to Rs. 2,49,407/- (Rupees Two Lakhs forty nine thousand four hundred and seven only) should not be recovered under Section 28(4) of the Customs Act, 1962;
 - v. All the goods imported vide Bills of Entry mentioned in (Annexure-A), which were self-assessed and have already been cleared, having assessable value of Rs. 1,25,96,285/- (Rupees One Crore Twenty Five Lakhs Ninety Six Thousand Two Hundred Eighty Five Only) should not be held liable to confiscation under Section 111 (m) & Section 111(o) of the Customs Act, 1962. Since the said goods are already cleared and are not available for confiscation, why fine in lieu of confiscation should not be imposed on them under Section 125 of the Customs Act, 1962;
 - vi. Appropriate Interest on above said amount should not be recovered under Section 28AA of the Customs Act, 1962;
 - vii. Penalty should not be imposed under Section 112A,114A and 114AA of the Customs Act, 1962.
 - viii. Penalty should not be imposed upon M/s. CBX Logistics and M/s. Delight Logistics Pvt Ltd under Section 117 of the Customs Act, 1962
2. Further, the same was adjudicated vide OIO No. 01/AR/ADC/TUMB/2023-24 dated 23.11.2023 where it was held that the importer had mis-declared the impugned goods under CTH 7010 instead of CTH 7013 to evade the higher rate of Customs duties and also held that the CHAs M/s. CBX Logistics and M/s. Delight Logistics Pvt Ltd had failed to comply their obligations and passed the following order :-

(a) He rejected the declared classification of the subject goods under Customs Tariff Heading No. 70102000 by M/s. Hamilton Housewares Private Limited in the Bills of Entry ordered to re-classify the same under Customs Tariff Heading No. 70139900 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and reassess the subject Bills of Entry accordingly;

(b) He confirmed the demand of differential Customs Duty of Rs. 12,59,628/- and ordered recovery of the same from M/s. Hamilton Housewares Private Limited in terms of the provisions of Section 28(4) of the Customs Act, 1962;

(c) He confirmed the demand of differential SWS amounting to Rs. 1,25,963/- and ordered recovery of the same from M/s. Hamilton Housewares Private Limited in terms of the provisions of Section 28(4) of the Customs Act, 1962;

(d) He confirmed the demand of differential IGST amounting to Rs. 2,49,407/- and ordered recovery of the same from M/s. Hamilton Housewares Private Limited in terms of the provisions of Section 28(4) of the Customs Act, 1962;

(e) He held the subject goods having assessable value of Rs. 1,25,96,285/- imported by M/s. Hamilton Housewares Private Limited through I.C.D. Tumb, by misclassifying the subject goods, liable to confiscation under Section 111(m) of the Customs Act, 1962. However, gave them the option to redeem the goods on payment of Fine of Rs. 12,59,629/- under Section 125 of the Customs Act, 1962;

(f) He ordered recovery of interest on the above confirmed demand of Customs Duty, SWS & IGST (as at (b), (c) & (d) above) in terms of the provisions of Section 28AA of the Customs Act, 1962;

(g) He imposed a penalty of Rs. 16,34,998/- on M/s. Hamilton Housewares Private Limited under Section 114A of the Customs Act, 1962; however, in view of the proviso to Section 114(A) of the Customs Act, 1962, provided that where such duty, as determined under section 28, and the interest payable under section 28AA, is paid within thirty days from the date of the communication of this order, the amount of penalty liable to be paid by such person under this section shall be twenty five per cent of the duty 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 that proviso;

(h) He imposed a penalty of Rs. 12,59,629/- on M/s. Hamilton Housewares Private Limited under Section 114AA of the Customs Act, 1962.

(i) He imposed a penalty of Rs. 1,00,000/- on M/s. CBX Logistics under Section 117 of the Customs Act, 1962.

(j) He imposed a penalty of Rs. 1,00,000/- on M/s Delight Logistics Pvt. Ltd under Section 117 of the Customs Act, 1962.

3. Being aggrieved with the impugned order, the importer have filed appeals before the Commissioner of Customs (Appeals), Ahmedabad wherein vide Order In Appeal No. AHD-CUSTM-000-APP-31-32-33-2025-26 dated 20.05.2025, the matter was remanded back to the adjudicating authority for passing fresh speaking orders in light of the judgement of Hon'ble CESTAT Ahmedabad vide Order No. 1252-12586/2024 dated 06.11.2024 in case of M/s. Gfluro Coating Pvt Ltd Vs. Commissioner of Customs Ahmedabad.

DEFENCE SUBMISSION

4. The importer vide their letter dated 19.06.2025 submitted their written submission wherein they interalia stated as under:

7.1. The matter is under remand proceedings before the department to decide the case in reference to CESTAT Order in case of M/s. Gfluro Coating Pvt Ltd., Vs. Commissioner of Customs, Ahmedabad to the present facts of the case. The common issue in the appeal as well as in the present remand proceedings is the correct classification of the imported goods i.e. "G-Type Tempered Glass Lids of Specified Sizes & Diameters", wherein the importer had claimed classification under CTH 70102000 and had paid import duties of

BCD @ 10 % + SWC @ 10% + IGST @18%, whereas the claim under Show Cause Notice is to re-classify the same in CTH 70139900 with re-assessed import duties of BCD @ 20 % +SWWC@10% + IGST @18%.

7.2 The Hon'ble CESTAT, Ahmedabad has dealt with the said matter of classification of imported "G-Type Tempered Glass Lid" in case of said importer i.e M/s. Gfluro Coating Pvt. Ltd under their Appeal No. C/10802 & 10803/2023-DB upholding the classification under CTH 70109000 under their Final Order No. 12585-12586/2024 dated 06.11.2024

7.3 It is also a matter of record that the department had preferred appeal before Hon'ble Supreme Court vide Civil Appeal No. 6578 -6579 of 2025 against the above order and the department's appeal was set aside which was reported at 2025(31) Centax50(S.C.) with the findings that on going through the material on record there are no good reasons to interfere with the CESTAT Orders.

7.4 Since the issue involved in the remand proceedings stand settled by the Hon'ble Tribunal in case of the above CESTAT Order of M/s. Gfluro Coating Pvt Ltd and duly upheld by the Hon'ble Supreme Court, the decision of the same should be fully applied in their case and the classification so claimed by them should be allowed and upheld and the Show Cause Notice deserves to be set aside with all consequential relief.

PERSONAL HEARING

5. Personal Hearing was held on virtual mode on 19.09.2025 attended by their Advocate Shri Vinay S Sejpal and Shri Sanjay Shukla, Vice President (Commercial) on behalf of M/s. Hamilton Houseware Pvt Ltd., wherein they reiterated their earlier submission and written submission dated 11.09.2025, Shri Vinay S Sejpal referred the Hon'ble Supreme Court order dated 09.05.2025 in the similar matter C.C. Ahmedabad Versus Gfluro Coating (P) Ltd., (Civil Appeal No. 6578 -6579 of 2025 decided on 09.05.2025). They further submitted that since the issue of classification in the present remand case has been settled by the Hon'ble CESTAT which has been duly upheld by the Hon'ble Supreme Court, the Show Cause Notice issued to them under remand proceedings deserves to be set aside with all consequential relief to them as importers

6. DISCUSSION AND FINDINGS

9.1 The present denovo proceeding is initiated in pursuance to the Order In Appeal No. AHD-CUSTM-000-APP-31-32-33 dated 20.05.2025 passed by the Hon'ble Commissioner (Appeals), Ahmedabad arising out of Order In Original No.01/ AR/ADC /Tumb /2023-24 dated 23.11.2023 in the case OF M/s. Hamilton Housewares Private Limited, & Others, relevant Para of the aforesaid OIA is reproduced as follows :

" I find that the matter involved in the case of Gfluro Coating Pvt Ltd., Vs Commissioner of Customs, Ahmedabad, decided by the Hon'ble CESTAT Ahmedabad vide Order No. 12525-12586/2024 dated 06.11.2024 is identical in nature and squarely covers the present case as they had also dealt with the classification on identical goods as that of the impugned goods in the present case. It is observed that the said judgement was decided after the issuance of the impugned order. In view of the same, the adjudicating authority shall examine the facts of the case and decide the issue on the basis of the said Judgement of Hon'ble CESTAT, Ahmedabad."

In view of the above discussion, I allow all the 3 appeals by way of remand to the adjudicating authority with the direction to pass the fresh speaking order in light of the aforesaid judgement."

9.2 As per the directions of the Hon'ble Commissioner (Appeals), I proceed for denovo adjudication in subject matter. I have carefully studied all the case records,

Submissions made by the importer, and records of personal hearing held on 19.09.2025

9.3 The main issue involved in the case is whether the imported goods fall under CTH 7010 or CTH 7013. The department contention is that the goods fall under CTH 7013 whereas the importer's contention is that the impugned goods fall under CTH 7010. Therefore, the main issues to be decided in present case are whether the impugned order classifying impugned goods under CTH 7013, confiscating the goods under Section 111(m) and, imposing redemption fine under Section 125, confirming duty along with interest under Section 28 and imposing penalty under Section 114(A) and 114 AA of the Customs Act, 1962 on the importer and imposing penalty under Section 117 of the Customs Act, 1962 on the CHAs, in the fact and circumstance of the case, is legal and proper or otherwise.

9.5 I find that the matter involved in the case of Gfluro Coating Pvt Ltd., Vs Commissioner of Customs, Ahmedabad, decided by the Hon'ble CESTAT Ahmedabad vide Order No. 12525-12586/2024 dated 06.11.2024 is identical in nature and squarely covers the present case as they had also dealt with the classification on identical goods as that of the impugned goods in the present case.

9.6 Further, the department had preferred appeal before Hon'ble Supreme Court vide Civil Appeal No. 6578-6579 of 2025 against the above order and the department's appeal was set aside vide order dated 09.05.2025 which was reported at 2025(31) Centax50(S.C.) with the findings that on going through the material on record there are no good reasons to interfere with the CESTAT Orders.

9.7 In view of the Hon'ble CESTAT Ahmedabad's aforementioned order which was also upheld by the Hon'ble Supreme Court, I Find that the classification issue has now attained finality. Accordingly in view of this fact and circumstance I find that the demand is now not sustainable and liable to be dropped.

10. In view of my findings in the earlier paras, I pass the following order:-

ORDER

- (a) I hereby uphold the declared classification of the subject goods under Customs Tariff Heading No. 70102000 by M/s. Hamilton Housewares Private Limited in the Bills of Entries as detailed in the Show Cause Notice under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (b) I drop the demand of BCD proposed in Show Cause Notice under in terms of the provisions of Section 28(4) of the Customs Act, 1962;
- (c) I drop the demand of SWS proposed in Show Cause Notice under in terms of the provisions of Section 28(4) of the Customs Act, 1962;
- (d) I drop the demand of IGST proposed in Show Cause Notice under in terms of the provisions of Section 28(4) of the Customs Act, 1962;
- (e) I do not hold the subject goods having assessable value of Rs. 1,25,96,285/- (Rupees One Crore Twenty Five Lakh Ninety Six Thousand Two Hundred Eighty Five Only) imported by M/s. Hamilton Housewares Private Limited through I.C.D. Tumb, liable for confiscation as proposed in Show Cause Notice under Section 111(m) of the Customs Act, 1962. Since the goods are held as not liable for confiscation hence no question of redemption fine.

- (f) Since the demand itself is dropped the question of demand of interest does not arise.
- (g) Since the demand itself is dropped there is no question of penalty and I drop the demand of penalty proposed in Show Cause Notice on M/s. Hamilton Housewares Private Limited under Section 112A ,114A and 114AA of the Customs Act, 1962;
- (h) I drop the demand of penalty proposed in Show Cause Notice on M/s. CBX Logistics under Section 117 of the Customs Act, 1962.
- (i) I drop the demand of penalty proposed in Show Cause Notice on M/s Delight Logistics Pvt. Ltd under Section 117 of the Customs Act, 1962.

11. 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.
12. The Show Cause Notice No. VIII/10-32/ICD-Tumb/O & A/HQ/2023-24 dated 08.06.2023 is disposed off in above terms.

(Lokesh Damor)
Additional Commissioner

F.No. GEN/ADJ/ADC/1726/2023-ICD-UMGN-CUS-COMMRTE-AHMEDABAD

Date: 17.10.2025

DIN: 20251071MN0000085860

By Speed Post/E-Mail/By Hand/Notice Board

To,

5. M/s. Hamilton Housewares Private Limited, C.T.S.
No. 55/1/1, Rakholi Sayali Road, Sayali,
Opp Welspun Factory Silvassa, Silvassa,
Dadra and Nagar Haveli & Daman & Diu- 396235 India
6. M/s. Hamilton Housewares Private Limited, Kaiser
- I - HIND Bldg.,3rd Floor., Currimbhoy
Road,Ballard Estate, Mumbai Maharashtra,
400001
7. M/s. CBX Logistics (CHA No.
AANFM4905FCH002),
D-2123, Oberoi Garden Estate, Chandivali
Farm Road, Saki naka, Andheri(East),
Mumbai 400072
8. M/s. Delight Logistics Pvt Ltd (CHA No.
AACCD0250ACH006),
D-2126, Oberoi Garden Estate, Chandivali Farm Road, Saki
naka, Andheri(East), Mumbai 400072

Copy to:

1. The Principal Commissioner, Customs Commissionerate, Ahmedabad.
2. The Deputy Commissioner, ICD Tumb, Tumb.
3. The Deputy Commissioner, TAR, Custom Ahmedabad.
4. The Superintendent Systems, Customs Ahmedabad, with request to upload the subject OIO on official website.
5. Guard File.