
 <p style="text-align: center;">OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS MUNDRA COMMISSIONERATE Custom House, Mundra (Kachhh) MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 PHONE No: 02838-271165/66/67/68, FAX No.02838-271169/62</p> 		
A	FILE NO.	GEN/ADJ/ADC/1077/2023-ADJN.
B	ORDER-IN- ORIGINAL NO	MCH/ADC/MK/97/2023-24
C	PASSED BY	MUKESH KUMARI, ADDITIONAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MUNDRA.
D	DATE OF ORDER	30-06-2023
E	DATE OF ISSUE	30-06-2023
F	SCN NO & DATE	GEN/ADJ/ADC/1077/2023-ADJN. DATED 23.06.2023
G	NOTICEE / PARTY / IMPORTER	1) M/s. JMD International, (IEC No 0509043704) Plot No. 132, Pocket 16, Sector 24, Rohini, Delhi -110085, 2) M/s. Unique Speditorer Pvt Ltd., (AABCU3257BCH001) Unique House, Plot No. 126, Sector 1/A, Gandhidham.
H	DIN NUMBER	20230671MO0000555C90

1. The Order – in – Original is granted to concern free of charge.
2. 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

**The Commissioner of Customs (Appeal), MUNDRA
4th floor, HUDCO Building, IshwarBhuvan Road,
Navrangpura, Ahmedabad– 380009.**

3. Appeal shall be filed within Sixty days from the date of Communication of this Order.
4. Appeal should be accompanied by a Fee of Rs. 5/- (Rupees Five Only) under Court Fees Act it must accompanied by (i) copy of the Appeal, (ii) 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. Proof of payment of duty / interest / fine / penalty / deposit should be attached with the appeal memo.
6. While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respect.
7. 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 or Penalty are in dispute, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE :

During the course of the Analysis of Import data for the period **26.04.2021 to 27.07.2022** in the Jurisdiction of Custom Gujarat Zone for “PTFE products” in light of

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Notification No. 25/2021 -Customs (ADD) dated 26.04.2021 was undertaken by the Data Analytics Cell of CCO, Customs Gujarat Zone, wherein it was found that ADD was not paid in respect of Import of Goods by M/s. JMD International, Plot No. 132, Pocket 16, Sector 24, Rohini, Delhi -110085, IEC No 0509043704 (hereinafter referred as the Noticee) had in respect of following Bills of Entry filed through Customs Broker M/s. Unique Speditorer Pvt Ltd., (AABCU3257BCH001) for import of “Plastic Teflon Tape” as detailed below under CTH 39199090 having Republic of China as Country of Origin :

BE Date	BE Number	ITEM NO.	Full Item Description	Assessable Value Amount	BCD Amt. Rs.	QTY in Kgs	weight in MTS	ADD AMT PAID	ADD leviable @ 2637/- USD / PMT
12-04-22	8243436	3	PLASTIC TEFLON TAPE	61859.38	6185.9	590	0.590	0	121354.74
11-07-22	9505957	3	PLASTIC TEFLON TAPE	81270.74	8127.1	762	0.762	0	156732.73
17-05-22	8709535	2	PLASTIC TEFLON TAPE	90383.5	13557.5	580	0.580	0	119297.88
09-08-21	4987564	4	PLASTIC TEFLON TAPE	104803.93	10480.4	1150	1.150	0	236538.9
09-08-21	4987564	5	PLASTIC TPU TAPE	226467.62	22646.8	2840	2.840	0	0
03-11-21	6121069	5	PLASTIC TEFLON TAPE	91983.3	9198.3	800	0.800	0	164548.8
11-09-21	5395230	4	PLASTIC TEFLON TAPE	25238.9	2523.9	250	0.250	0	51421.5
02-09-21	5286062	5	PLASTIC TEFLON TAPE	41749.25	4174.9	450	0.450	0	92558.7
03-02-22	7343262	2	PLASTIC TEFLON TAPE	97658.69	9765.9	950	0.950	0	195401.7

2. As per Notification No. 25/2021-Customs (ADD) Dated 26.04.2021, Anti-Dumping Duty (ADD) is leviable on the subject goods, the description of which is specified in column (3) of the Table below, specification of which is specified in column (4), falling under tariff heading of the First Schedule to the Customs Tariff Act, specified in the corresponding entry in column (2), originating in the countries specified in the corresponding entry in column (5), exported from the countries specified in the corresponding entry in column (6), produced by the producers specified in the corresponding entry in column (7), exported by the exporters specified in the corresponding entry in column (8) and imported into India, an anti-dumping duty at the rate equal to the amount specified in the corresponding entry in column (9), in the currency specified in the corresponding entry in column (11) and as per unit of measurement specified in the corresponding entry in column (10) of the said Table 1:

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S.No.	Tariff heading	Description of goods	Specification	Country of origin	Country of export	Producer	Exporter	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	3904, 3907, 3910, 3916, 3917, 3918, 3919, 3920, 3921, 3922,	Polytetrafluorethylene (PTFE) Products *	Any	China PR	China PR	Any	Any	2637	MT	US Dollar

	3923, 3924, 3925, 3926									
2.	3904, 3907, 3910, 3916, 3917, 3918, 3919, 3920, 3921, 3922, 3923, 3924, 3925, 3926	Polytetrafluorethylene (PTFE) Products *	Any	China PR	Any other than Russia or China PR	Any	Any	2637	MT	US Dollar
3.	3904, 3907, 3910, 3916, 3917, 3918, 3919, 3920, 3921, 3922, 3923, 3924, 3925, 3926	Polytetrafluorethylene (PTFE) Products *	Any	Any other than Russia or China PR	China PR	Any	Any	2637	MT	US Dollar

* includes PTFE Products or Processed PTFE Components, including and not limited to bush, rod, sheet, tape, tube and thread seal tape.

Table 1

CTH:3904, 3907, 3910, 3916, 3917, 3918, 3919, 3920, 3921, 3922, 3923, 3924, 3925, 3926 of Customs Tariff incorporates goods as listed below:

Tariff Item	Description of goods
3904	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYL RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS
3910	SILICONES IN PRIMARY FORMS
3916	MONOFILAMENT OF WHICH ANY CROSSSECTIONAL DIMENSION EXCEEDS 1MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS

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3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS
3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914

3. Whereas, it appears that the goods imported by Noticee vide above said eight (08) Bills of Entry under description "PLASTIC TEFLON Tape" a PTFE Products classified under Customs Tariff Heading 39269099 / 39219099 are imported after 26th April 2021 (effected date of Notification No. 25/2021 -Customs (ADD) dated 26.04.2021) and thus, ADD was leviable in light of Notification No. 25/2021 -Customs (ADD) dated 26.04.2021. Whereas, it appears that ADD was not paid in respect of the above-mentioned imported items (except item 05 of BE 4987564 dated 09.08.2021) in aforesaid eight (08) Bills of Entry.

4. Further, it appears that on the aforesaid goods imported vide aforesaid Bills of Entry (Except BE No. 8709535 dated 17.05.2022), noticee had availed benefit of duty exemption of Sr. No. 9 of Notification 057/2017 Cus. Dated 30.06.2017 as amended by Notification 22/2018-Cus dated 02.02.2018.

4.2 The Notification No. 57/2017- Customs dated 30-06-2017, which prescribe Basic Customs Duty rates on certain electronic goods, as amended vide Notification No. 22/ 2018- Customs dated 02-02-2018, and further amend Notification No. 57/ 2017- Custom dated 30-06-2017 so as to provide effective rates of Basic Customs Duty on specified parts of cellular mobile phones and other electronic goods, reads as under:

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TABLE

S.No.	Chapter or Heading or Sub-heading or tariff item	Description of goods	Standard rate	Condition No.
(1)(2)	(3)		(4)	(5)
1.4016 99 90	The following goods for use in manufacture of cellular mobile phones, namely :- (i)Microphone Rubber Case (ii)Sensor Rubber Case / Sealing Gasket including sealing gaskets / cases from Rubbers like SBR, EPDM, CR, CS, Silicone and all other individual rubbers or combination / combination of rubbers		10%	1
2.7318 15 00	Screw for use in manufacture of cellular mobile phone		10%	1
3.7326 90 99	SIM socket / Other Mechanical items (Metal) for use in manufacture of cellular mobile phones		10%	1
4.8517 12	Telephones for other wireless networks, other than		Nil	-

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5.8517 70 90	(a) All goods other than the parts of cellular mobile phones	Nil	-
	(b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above		
6.Any Chapter	(a) The following goods for use in manufacture of cellular mobile phones, namely :-	Nil	1
	(i)Printed Circuit Board Assembly (PCBA)		
	(ii)Camera Module		
	(iii)Connectors		
	(iv)Display Assembly		
	(v)Touch Panel / Cover Glass Assembly		
	(vi)Vibrator Motor / Ringer		
	(b) Inputs or parts for use in manufacture of items mentioned at (a) above	Nil	1
	(c) Inputs or sub-parts for use in manufacture of parts mentioned at (b) above	Nil	1
7.Any Chapter	Inputs or raw material for use in manufacture of following parts of Cellular mobile phones;	Nil	1
	(i)Charger or adapter		
	(ii)Battery pack		

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- (iii)Wired Headset
- (iv)Battery cover
- (v)Front cover
- (vi)Front cover (with Zinc Casting)
- (vii)Middle cover
- (viii)GSM Antenna / Antenna of any technology
- (ix)Side Key
- (x)Main Lens
- (xi)Camera Lens
- (xii)Screw
- (xiii)Microphone Rubber Case
- (xiv)Sensor Rubber Case / Sealing Gasket including sealing gaskets / cases from Rubbers like SBR, EPDM, CR, CS, Silicone and all other individual rubbers or combination / combination of rubbers
- (xv)PU case / Sealing Gasket – Other articles of Polyurethane foam like sealing gaskets / case
- (xvi)Sealing Gaskets / Cases from PE, PP, EPS, PC and all other individual polymers or combination / combination of polymers
- (xvii)SIM socket / Other Mechanical items (Metal)
- (xviii)SIM Socket / Other Mechanical items (Plastic)
- (xix)Back Cover
- (xx)Conductive Cloth
- (xxi)Heat Dissipation Sticker Battery Cover
- (xxii)Sticker-Battery Slot
- (xxiii)Protective Film for main Lens
- (xxiv)Mylar for LCD FPC
- (xxv)LCD Conductive Foam
- (xxvi)Film-Front Flash
- (xxvii)LCD Foam
- (xxviii)BT Foam
- (xxix)Microphone and Receiver
- (xxx)Key Pad
- (xxxi)USB Cable

8. Any Chapter Inputs or raw material for use manufacture of NIL 1
Following goods namely:-

i. Other machines capable of connecting to an automatic data processing machine or to

- 4.5** Therefore, it appears that total duty (BCD, SWS, ADD & IGST) amounting to Rs.13,59,794/- (**Detailed as per Table-II below**) have been short paid by the noticee in respect of the above-mentioned imported 09 items in above said eight (08) Bills of Entry, which are required to be recovered under Section 28(4) of Customs Act, 1962 read with

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Section 5 of the Integrated Goods and Service Tax Act, 2017 along with interest as applicable rate under Section 28AA of the Customs Act, 1962.

Table- II

BE Date	BE Number	ITEM NO.	QTY IN MTS	Assessable Value Amount	Rate of per MT Anti Dumping Duty Per MT	Exchange Rate 1 USD = INR	Benefit of Notf 057/2017 Sr.No.09 availed	Duty paid				
								BCD @10/15%	SWS @10%	ADD	IGST @18%	Total paid
12-04-22	8243436	3	0.590	61859	USD 2637/-	77	Yes	6186	619	0	12360	19164
11-07-22	9505957	3	0.762	81271	USD 2637/-	80	Yes	8127	813	0	16238	25178
17-05-22	8709535	2	0.580	90384	USD 2637/-	77	Not availed	13558	1356	0	18953	33867
09-08-21	4987564	4	1.150	104804	USD 2637/-	75	Yes	10480	1048	0	20940	32468
09-08-21	4987564	5	2.840	226468	0	75	Yes	22647	2265	0	45248	70160
03-11-21	6121069	5	0.800	91983	USD 2637/-	76	Yes	9198	920	0	18378	28496
11-09-21	5395230	4	0.250	25239	USD 2637/-	74	Yes	2524	252	0	5043	7819
02-09-21	5286062	5	0.450	41749	USD 2637/-	75	Yes	4175	417	0	8342	12934
03-02-22	7343262	2	0.950	97659	USD 2637/-	75	Yes	9766	977	0	19512	30255
				821415								260340

Duty payable					Duty difference				
BCD @ 15%	SWS @ 10%	ADD Rs.2637/- Per MT	IGST @18%	Total payable	BCD @15	SWS@10%	ADD	IGST @18%	Total difference
9279	928	119488	34480	164174	3093	309	119488	22120	145010
12191	1219	160551	45942	219902	4064	406	160551	29704	194724
13558	1356	117845	40166	172924	0	0	117845	21212	139057
15721	1572	227745	62971	308009	5240	524	227745	42032	275540
33970	3397	0	47490	84857	11323	1132	0	2242	14698
13797	1380	159908	48072	223157	4599	460	159908	29694	194661
3786	379	48752	14068	66984	1262	126	48752	9025	59165
6262	626	89236	24817	120942	2087	209	89236	16476	108008
14649	1465	188638	54434	259185	4883	488	188638	34922	228931
			TOTAL	1620134				TOTAL	1359794

5. Letter to the Noticee vide letter F. No. CUS/APR/BE/2446/2022-Gr2-O/o Pr Commr-CUS-Mundra dated 05.11.2022 (DIN No 20221171MO00009429BC) has been issued to make payment of differential duty along with interest i.r.o the aforesaid Bs/E, however no reply has been received yet. As no response is received from the Noticee, this office proceeds to issue the notice to the Noticee without any further communication.

6. Now therefore, M/s. JMD International, Plot No. 132, Pocket 16, Sector 24, Rohini, Delhi -110085, (IEC No 0509043704) is hereby called upon to show cause within 30 days from the date of Issue of this Notice or Date of Receipt of this Notice, in writing to

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the Additional Commissioner of Customs, Custom House, Mundra having office at 1st Floor, Custom House, 5B, Port User Building, Mundra port, Mundra (Kuchchh), as to why:

- i. The benefit of duty exemption of Sr. No. 9 of Notification 057/2017 Cus. Dated 30.06.2017 as amended by Notification 22/2018-Cus dated 02.02.2018 in the aforesaid Bills of Entry (except BE No. 8709535 dated 17.05.2022) should not be rejected and accordingly, Bills of Entry should not be re-assessed.
- ii. The differential amount of duty (BCD alongwith applicable SWS, ADD & IGST thereon) total amounting to Rs.13,59,794/- (Rupees Thirteen Lakh Fifty Nine Thousand Seven Hundred & Ninty Four only), as detailed in the table-II of para-5 above, leviable on the impugned goods and short / not paid by them should not be demanded and recovered from them in terms of Section 28(4) of the Customs Act, 1962 read with Section 5 of Integrated Goods and Service Tax Act, 2017 along with applicable interest under Section 28AA of the Customs Act, 1962 read with Section 50 of the Central Goods and Service Tax Act, 2017.
- iii. Goods imported vide Bills of Entry mentioned in (as detailed in the table-II of para-5 above), which were self-assessed and have already been cleared, having assessable value of Rs.8,21,415/- (Rupees Eight Lakhs Twenty One Thousand Four Hundred Fifteen only) should not be confiscated under Section 111 (m) read with Section 46(4) and 46(4A) of the Customs Act, 1962. However, the said goods are already cleared and are not available for confiscation.
- iv. Penalty under Section 112(a) and/or Section 114 A and 114 AA of the Customs Act, 1962 should not be imposed on M/s. JMD International, in respect of each of Bill of Entry.
- v. Customs Broker namely M/s. Unique Speditorer Pvt Ltd., (AABCU3257BCH001) as to why Penalty under Section 117 of the Customs Act, 1962, should not be imposed on them who have failed to discharge his duties in terms of Sub-clause (d), (e), (m) & (n) of Regulation 10 of Customs Brokers Licensing Regulations Act 2018.

7. WRITTEN SUBMISSION

7.1 M/s JMD International, vide their letter Dated 13.06.2023, interalia, submitted that, they were in receipt of Consultative Letter / Demand Notice, wherein it was stated that they have not paid the Anti Dumping Duty which is otherwise applicable on Imports of Teflon Tapes; the demand has been raised as per the Bills of Entry annexed to the Notice and they have paid the amount of Anti-Dumping Duty of Rs.11,37,849/- as demanded by the Department vide above notice alongwith applicable Interest of Rs.245300/- vide Challan Dated 12.06.2023.

7.1.2 Further, vide letter Dated 22.06.2023, interalia, mentioned that, they were in receipt of Notice to pay Differential Duty of Rs. 1359794/- alongwith Interest and Penalty on account of Non Payment of Anti-Dumping Duty and denial of Benefit of Notification No. 57/2018-Customs.

7.1.2.2 Further, stated that, demand was raised by Department to pay Anti-Dumping

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Duty of Rs.11,37,849/- alongwith applicable Interest; against which they paid they have paid the amount of Anti-Dumping Duty of Rs.11,37,849/- as demanded by the Department vide above notice alongwith applicable Interest of Rs.245300/- vide Challan Dated 12.06.2023. No penalty was to be paid in the said Notice.

7.1.2.3 Raised demand on Dated 13.06.2023 an amount of Rs. 13,59,794/- inclusive of the above amount of Rs.11,37,849/-, therefore difference amount of Rs.2,21,945/- the same is paid with Interest of Rs.48,486/- and reduced penalty of Rs.33,292/- vide Challan Dated 21.06.2023 and requested to close the matter.

7.2 M/s Unique Speditorer Pvt. Ltd., vide their letter Dated 27.06.2023, reuttered the submission by the Importer and also requested to drop the proceeding against them as Co-Noticee.

8. DISCUSSION & FINDING

8.1 I gone through the Consultative Lettter, Show Cause Notice, and submission made by the Importer as well as Customs Broker (Co-Noticee) wherein alleged that,

M/s. JMD International, Plot No. 132, Pocket 16, Sector 24, Rohini, Delhi - 110085, (IEC No 0509043704) is hereby called upon to show cause within 30 days from the date of Issue of this Notice or Date of Receipt of this Notice, in writing to the Additional Commissioner of Customs, Custom House, Mundra having office at 1st Floor, Custom House, 5B, Port User Building, Mundra port, Mundra (Kuchchh), as to why:

- i. The benefit of duty exemption of Sr. No. 9 of Notification 057/2017 Cus. Dated 30.06.2017 as amended by Notification 22/2018-Cus dated 02.02.2018 in the aforesaid Bills of Entry (except BE No. 8709535 dated 17.05.2022) should not be rejected and accordingly, Bills of Entry should not be re-assessed.
- ii. The differential amount of duty (BCD alongwith applicable SWS, ADD & IGST thereon) total amounting to Rs.13,59,794/- (Rupees Thirteen Lakh Fifty Nine Thousand Seven Hundred & Ninty Four only), as detailed in the table-II of para-5 above, leviable on the impugned goods and short / not paid by them should not be demanded and recovered from them in terms of Section 28(4) of the Customs Act, 1962 read with Section 5 of Integrated Goods and Service Tax Act, 2017 along with applicable interest under Section 28AA of the Customs Act, 1962 read with Section 50 of the Central Goods and Service Tax Act, 2017.
- iii. Goods imported vide Bills of Entry mentioned in (as detailed in the table-II of para-5 above), which were self-assessed and have already been cleared, having assessable value of Rs.8,21,415/- (Rupees Eight Lakhs Twenty One Thousand Four Hundred Fifteen only) should not be confiscated under Section 111 (m) read with Section 46(4) and 46(4A) of the Customs Act, 1962. However, the said goods are already cleared and are not available for confiscation.
- iv. Penalty under Section 112(a) and/or Section 114 A and 114 AA of the Customs Act, 1962 should not be imposed on M/s. JMD International, in respect of each of Bill of Entry.

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- v. Customs Broker namely M/s. Unique Speditorer Pvt Ltd., (AABCU3257BCH001) as to why Penalty under Section 117 of the Customs Act, 1962, should not be imposed on them who have failed to discharge his duties in terms of Sub-clause (d), (e), (m) & (n) of Regulation 10 of Customs Brokers Licensing Regulations Act 2018.

8.2 The case booked based on Analysis of Import data for the period **26.04.2021 to 27.07.2022** in the Jurisdiction of Custom Gujarat Zone for “*PTFE products*” in light of Notification No. 25/2021 -Customs (ADD) dated 26.04.2021 was undertaken by the Data Analytics Cell of CCO, Customs Gujarat Zone, wherein it was found that ADD was not paid in respect of Import of Goods by the Importer including M/s JMD International.

8.3 Accordingly, consultative letter was issued by the Department Demanding Differential Duty alongwith Interest, which the Importer had paid and inform vide their letter Dated 13.06.2023

8 . 4 Show Cause Notice was issued Demanding non payment of Anti-Dumping Duty, Differential Amount of Customs Duty alongwith applicable SWS and IGST, wherein the amount demanded in the Consultative Letter was added, therefore, there is duplication of Demand.

8.5 Further, on going through the submission by the Noticee, it is observed that, they paid Duty and Interest as demanded in the Consultative Letter and also Paid the Differential Amount (between Show Cause Notice and Consultative Lettter) alongwith Interest and Reduced Penalty through Challan. Hence, there is no amount of Duty and Interest is payable; further reduced Penalty (as demanded) is also paid. Therefore, I find that, to continue with the litigation is not sustainable as well economically viable under the circumstances, taking lenient view in the matter, I propose to conclude the proceeding initiated vide impugned Show Cause Notice.

9. After going through all the facts mentioned above. I pass the following order.

ORDER

(1) I order to confirm the differential amount of duty (BCD alongwith applicable SWS, ADD & IGST thereon) total amounting to Rs.13,59,794/- (Rupees Thirteen Lakh Fifty Nine Thousand Seven Hundred & Ninty Four only), as detailed in the table-II of para-5 of the Notice, short / not paid by them in terms of Section 28(4) of the Customs Act, 1962 read with Section 5 of Integrated Goods and Service Tax Act, 2017.

Further, I order to appropriate the amount so paid by the Importer vide Challan Dated 12.06.2023 and 21.06.2023.

(2) I order to recover applicable Interest on differential amount of duty (BCD alongwith applicable SWS, ADD & IGST thereon) total amounting to Rs.13,59,794/- (Rupees Thirteen Lakh Fifty Nine Thousand Seven Hundred & Ninty Four only), in terms of Section 28AA of the Customs Act, 1962 read with Section 50 of the Central Goods and Service Tax Act, 2017.

Further, I order to appropriate the amount so paid by the Importer towards

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Interest vide Challan Dated 12.06.2023 and 21.06.2023.

(3) Further I order to appropriate the amount so paid as reduced Penalty vide Challan Dated 21.06.2023.

(4) I refrain from imposing any further Penalty on M/s. JMD International, Plot No. 132, Pocket 16, Sector 24, Rohini, Delhi -110085, IEC No 0509043704 as Noticee as well as to Customs Broker namely M/s. Unique Speditorer Pvt Ltd., (AABCU3257BCH001) as Co-Noticee, (AABCU3257BCH001).

10. This order is issued without prejudice to any other action which may be required to be taken against any person as per the provision of the Customs Act, 1962 or any other law for the time being in force.

**ADDITIONAL COMMISSIONER
CUSTOMS, MUNDRA
30-06-2023**

To,

1) M/s. JMD International, (IEC No 0509043704)

Plot No. 132, Pocket 16, Sector 24, Rohini, Delhi -110085,

2) M/s. Unique Speditorer Pvt Ltd., (AABCU3257BCH001)

Unique House, Plot No. 126,

Sector 1/A, Gandhidham.

Copy to:

1. The Dy. Commissioner (CCO), Customs Gujarat Zone, Ahmedabad, 2nf Floor, Custom House, Near All India Radio, Navrangpura, Ahmedabad i.r.o. DAC Analytics Note.2 dated 02.1.2022 issued vide F.No. CCCO/DICP/63/2022- Analytics, for information please.
2. The Dy. Commissioner (PCA), Customs House, Mundra with reference to DAC Analytics Note.2 dated 02.1.2022 for information please.
3. The Dy. Commissioner (Gr. II), Custom House, Mundra for information and necessary action for Adjudication of the said matter.
4. The Deputy Commissioner of Customs (RRA), Custom House, Mundra
5. The Deputy Commissioner of Customs (TRC), Custom House, Mundra
6. Guard File.



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