<table>
<tr><td colspan="2"></td><td>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE: MUNDRA, KUTCH
MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421
ई-मेल/ E-Mail- group4-mundra@gov.in</td></tr>
<tr><td>A</td><td>फ़ाइल सं या/ File No.</td><td>CUS/APR/BE/MISC/1206/2026-Gr 4-</td></tr>
<tr><td>B</td><td>कारण बताओ नोटस सं या–तारीख / Show Cause Notice No. and Date</td><td>The importer has requested for waiver of SCN & PH vide their letter dated 21.08.2026</td></tr>
<tr><td>C</td><td>मूल आदेश सं या/ Order-In-Original No.</td><td>MCH/ADC/ZDC/262/2026-27</td></tr>
<tr><td>D</td><td>आदेश ितिथ/ Date of Order-In-Original</td><td>22-08-2026</td></tr>
<tr><td>E</td><td>जारी करनेक तारीख/ Date of Issue</td><td>22-08-2026</td></tr>
<tr><td>F</td><td>Passed By</td><td>Zala Dipakbhai Chimanbhai
Additional Commissioner, CH-Mundra</td></tr>
<tr><td>G</td><td>आयातक का नाम और पता / Name and Address of Importer / Passenger</td><td>M/s. BrightStar Resources LLP, GROUND FLOOR, PLOT NO 2/1 AND 2/2, BLOCK NO 287 INTALVA, INTALVA, INTALVA, PALSANA, Surat, Surat, Gujarat, 394315</td></tr>
</table>

1. यह अपील आदेश संबन्धित को नि:शुल्क 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/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं°-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 ड्यूटि/ 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. BRIGHTSTAR RESOURCES LLP, GROUND FLOOR, PLOT NO 2/1 AND 2/2, BLOCK NO 287 INTALVA, INTALVA, INTALVA, PALSANA, Surat, Gujarat, 394315 (IEC: ABAFB0614L) (hereinafter referred to as the 'Importer'), have imported following consignments of metallic Scrap from M/s. RL RECYCLING LDA, Luanda, ANGOLA as detailed in Table-A, below and for clearance thereof, filed Bill of Entry detailed in Table-B, Below through Customs Brokers mentioned against respective Bill of Entry.

Table-A

Sr. No.	Bill of Lading	Description of goods	Qty. (KG)	Invoice
1	270560896 & 04.06.2026	STAINLESS STEEL SCRAP GRADE 316 (FOR MELTING PURPOSE)	69200.000 KGS	26FFT7790 & 22.05.2026

		HSN CODE: - 72042190		

Table-B

Sr. No.	BE & Date	Qty (Kgs)	CIF value (USD)	BE filed by CB
1	3078495 & 11.08.2026	69200	121100	M/s. SHAKTI FORWARDERS PVT LTD

2. However, before doing goods registration in above Bills of Entry, the Importer approached Customs vide letter dated 11.08.2026 informing that the above consignments have been imported without Pre-shipment Inspection Certificates and requested to have their consignments inspected by DGFT approved Pre-Shipment Inspection Agency.

3. Imports into India and exports out of India are regulated by Foreign Trade Policy notified by Government of India under Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, as amended. Procedures to be followed by an exporter or importer or by any Licensing/Regional Authority or by any other authority for purposes of implementing provisions of FT (D&R) Act, and FTP are contained in Handbook of Procedures issued by Director General of Foreign Trade (DGFT) under Para 1.03 of FTP. Further, Para 2.32 of Foreign Trade Policy (FTP for short) read with Para 2.51 of Handbook of Procedures, requires that any consignment of any form of metallic waste or scrap coming to India is subjected to Inspection by a Pre-Shipment Inspection Agency, notified for the purpose by Directorate General of Foreign Trade, for confirming that the consignment does not contain hazardous, toxic waste, radioactive contaminated waste/scrap containing radioactive material, any types of arms, ammunition, mines, shells, live or used cartridge or any other explosive material in any form either used or otherwise. Para 2.32 of FTP and relevant clauses of Para 2.51 of Handbook of Procedures are reproduced below.

Para 2.32 of Foreign Trade Policy:

Import of any form of metallic waste, scrap will be subject to the condition that it will not contain hazardous, toxic waste, radioactive contaminated waste/scrap containing radioactive material, any types of arms, ammunition, mines, shells, live or used cartridge or any other explosive material in any form either used or otherwise as detailed in Para 2.51 of Handbook of Procedures.

Para 2.51 (d) of Handbook of Procedures (which deals with Scrap in un-shredded from)

(d) Import of un-shredded compressed and loose form of metallic waste, scrap shall be subject to the following conditions:

(i) At the time of the clearance of goods, importer shall furnish to the Customs pre shipment inspection certificate as per the format in Appendix 2H from any of the Inspection& Certification agencies given in Appendix-2G to the effect that the consignment does not contain any type of arms, ammunition, mines, shells, cartridges, or any other explosive material in any form either used or otherwise, and that the consignment was checked for radiation level and it does not contain radiation level (gamma and neutron) in excess of natural background. The certificate shall give the value of background radiation level at that place as also the maximum radiation level on the scrap.

4. Therefore, provisions of Para 2.32 of FTP and Para 2.51 (d)(i) of Handbook of Procedures (HBoP make it clear that any metallic scrap being imported into India is required to be inspected for presence of arms / ammunition and radioactive contaminated waste before shipment into India and the Importer has to produce A certificate in prescribed format (Appendix 2H) confirming these facts. The agencies which can carry out such inspections are notified by DGFT in Appendix G to HBoP.

5. Since, goods covered under Bills of Lading listed in Table -A above have been imported into India without the valid PSIC certificates, the impugned goods are liable for confiscation under Section 111(d) of the Customs Act, 1962, for having been imported in contravention of Provisions of Foreign Trade (Development & Regulation) Act, 1992 read with relevant provisions of FTP and HBoP. Further, since the Importer M/s. BrightStar Resources LLP, Surat have failed to follow procedure prescribed, under Foreign Trade Policy, for import of metallic scrap, they have rendered the goods liable for confiscation under Section 111 (d) and are thus liable for penalty under Section 112(a) (i) of the Customs Act, 1962.

6. As per request of the Importer vide letter dated 11.08.2026, the goods, allowed to be inspected by PSIA post import and RMS facelifted by Customs was conducted. The consignments have been inspected by PSIA- M/s. Kaito Inspection Services, Plot No. 51, Aditya Enclave, Bilwa, Sanganer, Jaipur Rajasthan-302022 at Mundra Port, Gujarat & issued certificate no. KAITO-2026-27-006 on 20.08.2026. As per PSIC issued by said PSIA the import consignments are- <u>Metallic STAINLESS STEEL SCRAP GRADE-316 as per internationally accepted parameters. The consignment does not contain any type of arms, ammunition.3N shells, cartridges, or any explosive material in any form. The consignment was thoroughly checked for radiation levels using Check Meters. The radiation level of the consignment is within normal accepted background ranges and</u>

shows no ionizing radiation or Class 7 dangerous goods marking.

RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

7. Importer vide letter dated 11.08.2026 & 21.08.2026 had, inter-alia, conveyed their willingness to pay any penalty / fine and requested for waiver of Show Cause Notice and Personal Hearing.

DISCUSSION AND FINDING

8.1 I have carefully gone through the facts of the case. I find that M/s. BRIGHTSTAR RESOURCES LLP (GSTN-24ABAFB0614L1ZW), GROUND FLOOR, PLOT NO 2/1 AND 2/2, BLOCK NO 287 INTALVA, INTALVA, INTALVA, PALSANA, Surat, Gujarat, 394315 (details as per Table-A) and for customs clearance thereof, one Bill of Entry (as detailed in Table-B) has been filed. However, instead of proceeding for customs clearance, the Importer approached Customs and voluntarily informed that the consignment of metallic scrap was imported without a Pre-Shipment Inspection Certificate due to procedural and system-related constraints and the unavailability of the nominated surveyors in Angola. Now, I find that goods were imported into India without a PSIC certificate. I also find that the Importer waived their right to a Show Cause Notice and Personal Hearing.

8.2 Now, I take up the above matter in detail. I find that the goods imported vide the said Bill of Entry required a compulsory PSIC certificate for import into India, in terms of the guidelines issued by DGFT in para 2.51, 2.52 & 2.53 of the Handbook of Procedure 2023. However, in the present case, the importer has voluntarily informed that the consignments were not accompanied by PSIC due to the unavailability of the nominated surveyors in Angola; however, as per DGFT guidelines, PSIC must accompany the imported consignment.

8.3 Since goods were imported into India without a PSIC certificate, the impugned goods have been imported without authorisation and therefore are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for this act of omission and commission, the importer is liable for penalty under Section 112(a) of the Customs Act, 1962. Since the Importer has submitted the Post PSIC certificate on 20.08.2026, the goods can be cleared for home consumption under Section 125(1) of the Customs Act, 1962.

9. Accordingly, I pass the following order:

ORDER

I. I order for confiscation of the impugned goods imported vide Bill of Entry No. 3078495 dated 11.08.2026 having assessable value of 1,17,62,511/- under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of Rs.50,000 /- (Rupees Fifty Thousand only).

II. I impose a penalty of Rs.25,000 /- (Rupees Twenty Thousand only) on Importer M/s. BRIGHTSTAR RESOURCES LLP, Surat, Gujarat- 394315 (IEC: ABAFB0614L) under Section 112(a)(i) of the Customs Act, 1962.

10. This Order is issued without prejudice to any other action that may be taken against the Importer or other in respect of the imported goods under the provisions of the Customs Act, 1962 or any other law for the time being in force in India.

Digitally signed by
Dipakbhai Zala
Date: 22-08-2026
13:38:13

Zala Dipakbhai Chimanbhai
22-08-2026
Additional Commissioner
Customs House, Mundra

F. No. CUS/APR/BE/MISC/1206/2026-Gr 4-
Date:
To,
M/s. BRIGHTSTAR RESOURCES LLP (GSTN-24ABAFB0614L1ZW)
GROUND FLOOR, PLOT NO 2/1 AND 2/2,
BLOCK NO 287 INTALVA, INTALVA,
INTALVA, PALSANA, Surat, Surat,
Gujarat, 394315
Mail- INFO.BR2022@GMAIL.COM

Copy to -1. The Asst./Dy. Commissioner of Customs (Review Cell), CH Mundra
2. The Asst./Dy. Commissioner of Customs (EDI/Systems), CH Mundra
3. The Asst./Dy. Commissioner of Customs (TRC), CH Mundra.
4. Office Copy.
5. Guard File