



<b>A</b>	<b>FILE NO.</b> फ़ाइल संख्या	<b>CUS/APR/ASS/24/2026-Gr 4</b>
<b>B</b>	<b>OIO NO.</b> आदेश संख्या	<b>MCH/ADC/ZDC/530/2025-26</b>
<b>C</b>	<b>PASSED BY</b> जारीकर्ता	Dipak Zala Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
<b>D</b>	<b>DATE OF ORDER</b> आदेश की तारीख	<b>08-01-2026</b>
<b>E</b>	<b>DATE OF ISSUE</b> जारी करने की तिथि	<b>08-01-2026</b>
<b>F</b>	<b>SCN No. &amp; Date</b> कारण बताओ नोटिस क्रमांक	<b>Importer requested for waiver of PH and SCN vide letter          dated 24.12.2025 &amp; 30.12.2025</b>
<b>G</b>	<b>NOTICEE/ PARTY/          IMPORTER</b> नोटिसकर्ता/पार्टी/आयातक	M/s MANSI ENTERPRISE, MAHAVIR SWAMI CHOWK, 205, LAND MARK NR. ASTRON CHOWK, RAJKOT, 360001
<b>H</b>	<b>DIN/दस्तावेज़ पहचान          संख्या</b>	<b>20260171MO000000C8D1</b>

1. यह 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 आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क 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 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:**

“सीमाशुल्क आयुक्त) अपील,  
 चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,  
 नवरंगपुरा, अहमदाबाद 380 009”

**“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
HAVING HIS OFFICE AT 4<sup>TH</sup> FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,  
NAVRANGPURA, AHMEDABAD-380 009.”**

3. उक्तअपील यहआदेश भेजने की दिनांक से 60दिन 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 be 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-1870के 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 ड्यूटी /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, सीमाशुल्क) अपील (नियम, 1982और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का 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.**

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**BRIEF FACTS OF THE CASE**

M/s Mansi Enterprise, Mahavir Swami Chowk, 205, Land Mark Nr. Astron

Chowk, Rajkot, 360001, holding IEC- ABYPD7900R (hereinafter referred to as 'importer') have filed a Bill of Entry No. 6189785 dated 09.12.2025, (hereinafter referred to as the 'said Bill of Entry') under Advance License at Mundra Port, through their Customs Broker M/s SSS SAI SHIPPING SERVICES PVT. LTD.

2. The details declared while filing of said Bill of entry are submitted as under:

Assessable Value(Rs.)	Duty (Rs.)	CTH	Description of goods
18,98,881 /-	0 /-	72104910	Galvanized steel coil

3. The abovementioned goods had been imported under Advance Authorisation no. 2411005086 dated 02/12/2025, availing duty exemption vide notification no. 21/2023 dated 01.04.2023 and quality control exemption in view of notification no. 71/2023 dated 11.03.2024. The details declared under sr.no. 1 to 3 of said advance Authorisation is reproduced as under:

**1.Details of Quality Control Order / गुणवत्ता नियंत्रण आदेश का विवरण**

Not Applicable / लागू नहीं

**2.Details of item to be exported/supplied under the Authorisation / प्राधिकार पत्र के तहत निर्यात की जाने वाली /**

आपूर्ति की जाने वाली मदों का विवरण

Export Serial Number / निर्यात क्रम संख्या	Item(s) to be exported / supplied / निर्यात किए जाने वाले / आपूर्ति किए जाने वाले मद(मदें)					
	Item Characteristics / मद विशेषताएं					
	SION Serial No. / सियोन क्र.सं.	IITC (HS) Code / आईटीसी (एचएस कोड)	Qty / मात्रा	UOM / यूओएम	FOB/FOR(INR.) / एफओबी / एफओआर (भारतीय रु. में)	FOB/FOR (in Foreign Currency) / एफओबी / एफओआर (विदेशी मुद्रा में)
1	WIRE LOOP BOX (All Size)					
	WIRE LOOP BOX (All Size)					
		73129000	2571429.000	PIECES (PCS)	74278812.38	846000.14
			Total / कुल	74278812.38	846000.14	

## 3.Details of items sought to be imported duty free under the Authorisation / मदो का ब्योरा जिन के प्राधिकार-पत्र के

This document has been digitally signed by DEVA NAND, Assistant DGFT, RA RAJKOT on 02-Dec-2025.

2

Signature valid

Digitally Signed.  
Name: DEVA NAND, Assistant  
DGFT )  
Date: 02-Dec-2025 12:08:44  
Reason: DEVA NAND,DGFT@NIC.IN  
Location: RA RAJKOTAuthorisation Number 2411005086 Authorisation Date 02/12/2025  
Import Validity 02/12/2026 | Export Validity 02/06/2027

UDINADV000429862AM26

तहत शुल्क मुक्त आयात किए जाने की मांग की गई है।

Input Serial Number / निविष्टि क्रम संख्या	Input Description / निविष्टि विवरण				
	Technical Features / Description / तकनीकी विशेषताएं / विवरण				
	SION Serial No. / सियोन क्र.सं.	Inputs as per / सियोन के अनुसार निविष्टि	Export Serial Number / निर्यात क्रम संख्या	ITCHS Code / आईटीसी (एचएस कोड)	Quantity to be imported / किए जाने वाले आयात की मात्रा
UOM / यूओएम	CIF(INR.) / सीआईएफ (भारतीय रु. में)	CIF(in Foreign Currency) / सीआईएफ (विदेशी मुद्रा में)	Duty Saved (INR) / रुपये में बचाया गया शुल्क	Duty Saved (%) / बचाया गया शुल्क प्रतिशत	
1	Galvanized Steel Coil				
	Galvanized Steel Coil	No Norms	1	72104910	200000.000
	KILOGRAMS (KGS)	13067000.00	146000.00	19,60,050.00	15.00
2	SEAMLESS TUBE (MS STEEL)				
	SEAMLESS TUBE (MS STEEL)	No Norms	1	73049000	100000.000
	KILOGRAMS (KGS)	8278750.00	92500.00	12,41,812.50	15.00
3	Duct Tape				
	Duct Tape	No Norms	1	59061000	450000.000
	METER (MTR)	1369350.00	15300.00	1,36,935.00	10.00
4	G I Wire				
	G I Wire	No Norms	1	73121020	100000.000
	KILOGRAMS (KGS)	6265000.00	70000.00	9,39,750.00	15.00
5	MS SLEEVE				
	MS SLEEVE	No Norms	1	73079290	100000.000
	KILOGRAMS (KGS)	7607500.00	85000.00	11,41,125.00	15.00
	Total / कुल	36587600.00	408800.00	5419672.50	

4. The said Bill of Entry had been recalled for re-assessment, on importers request letter dated 15.12.2025 for removal of 100% Bank Gurantee captured by system. In view of the assessment process, a query dated 19.12.2025 had been raised regarding non-submission of Mill Test Certificate and for non-compliance of SIMS registration timeline.

5. As per the customs import tariff, the description mentioned for CTH

72104910 is reproduced as under:

**7210** **FLAT-ROLLED PRODUCTS OF IRON OR NO**  
**ALLOY STEEL, OF A**

**WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED**

**-otherwise plated or coated with zinc**

**7210 49** **--Other**

**7210 49 10** **---Galvannealed**

From above, the goods imported under said bill of entry have to be- Flat rolled products of iron or non alloy steel, of a width of 600 mm or more, clad, plated or coated with zinc.

6. In response to the abovementioned query, the importer vide letter dated 22.12.2025 emailed on 29.12.2025 made their submission as- the goods imported vide said bill of entry are Galvalnised steel coil with width below 600mm(i.e. 100mm). The goods were misclassified under 72104990, as per the mill test certificate and technical documents the correct classification of said goods are 72125090. Further, requested for amendment of the CTH u/s149 of the customs act 1962 and submitted that Advance Authorisation no. 2411005086 had been amended with correct HSN code 72125090.

The details declared under sr.no. 1 to 3 of said Amended advance license is reproduced as under:

## 1.Details of Quality Control Order / गुणवत्ता नियंत्रण आदेश का विवरण

Exemption from Quality Control Order / गुणवत्ता नियंत्रण आदेश से छूट		
Sl.No. / क्र.सं.	Order / आदेश	Ministry / मंत्रालय
1	Steel and Steel Products (Quality Control) Order, 2024	Ministry of Steel

## 2.Details of item to be exported/supplied under the Authorisation / प्राधिकार पत्र के तहत निर्यात की जाने वाली /

## आपूर्ति की जाने वाली मदो का विवरण

Export Serial Number / निर्यात क्रम संख्या	Item(s) to be exported / supplied / निर्यात किए जाने वाले / आपूर्ति किए जाने वाले मद(मदें)					
	Item Characteristics / मद विशेषताएं					
	SION Serial No. / सियोन क्र.सं.	ITC (HS) Code / आईटीसी (एचएस कोड)	Qty / मात्रा	UOM / यूओएम	FOB/FOR(INR.) / एफओबी / एफओआर (भारतीय रु. में)	FOB/FOR (in Foreign Currency) / एफओबी / एफओआर (विदेशी मुद्रा में)
1	WIRE LOOP BOX (All Size)					
	WIRE LOOP BOX (All Size)					
		73129000	2571429.000	PIECES (PCS)	74278812.38	846000.14
			Total / कुल	74278812.38	846000.14	

**3.Details of items sought to be imported duty free under the Authorisation / मदो का ब्योरा जिन के प्राधिकार-पत्र के**

तहत शुल्क मुक्त आयात किए जाने की मांग की गई है।

Input Serial Number / निविष्टि क्रम संख्या	Input Description / निविष्टि विवरण				
	Technical Features / Description / तकनीकी विशेषताएं / विवरण				
	SION Serial No. / सियोन क्र.सं.	Inputs as per / सियोन के अनुसार निविष्टि	Export Serial Number / निर्यात क्रम संख्या	ITCHS Code / आईटीसी (एचएस कोड)	Quantity to be imported / किए जाने वाले आयात की मात्रा
UOM / यूओएम	CIF(INR.) / सीआईएफ (भारतीय रु. में)	CIF(in Foreign Currency) / सीआईएफ (विदेशी मुद्रा में)	Duty Saved (INR) / रुपये में बचाया गया शुल्क	Duty Saved (%) / बचाया गया शुल्क प्रतिशत	
1	Galvanized Steel Coil				
	Galvanized Steel Coil				
		No Norms	1	72125090	200000.000
	KILOGRAMS (KGS)	13067000.00	146000.00	19,60,050.00	15.00
2	SEAMLESS TUBE (MS STEEL)				
	SEAMLESS TUBE (MS STEEL)				
		No Norms	1	73049000	100000.000
	KILOGRAMS (KGS)	8278750.00	92500.00	12,41,812.50	15.00
3	Duct Tape				
	Duct Tape				
		No Norms	1	59061000	450000.000
	METER (MTR)	1369350.00	15300.00	1,36,935.00	10.00
4	G I Wire				
	G I Wire				
		No Norms	1	73121020	100000.000
	KILOGRAMS (KGS)	6265000.00	70000.00	9,39,750.00	15.00
5	M S SLEEVE				
	M S SLEEVE				
		No Norms	1	73079290	100000.000
	KILOGRAMS (KGS)	7607500.00	85000.00	11,41,125.00	15.00
	Total / कुल	36587600.00	408800.00	5419672.50	

From above, it is found that goods had been imported against Advance Authorisation without endorsement of Quality control exemption and with misclassified input CTH, which was later revised with endorsement of QCO and input CTH 72125090 under amended Advance authorisation.

7. The specifications and chemical composition of the imported goods(Galvanized Steel coil), as per the Mill test certificate uploaded in e sanchit vide IRN no.2025122500054288 is submitted as under:

Specifications	Chemical composition%				
	C	Mn	Si	P	S

0.5*100	0.05	0.18	0.005	0.013	0.02
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From above, it is found that imported goods have width less than 600mm. Hence, it clearly indicates that said goods are misclassified under cth 72104910.

8. As per the customs import tariff, the description mentioned for CTH 72125090 is reproduced as under:

**7212** **FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STE**  
**OF A**

**WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED**

**7212 50** **-Otherwise plated or coated :**

**7212 50 90** **--- Other**

From above, It is submitted that the imported goods were to be classified under 72125090. Further, for availing the duty exemption under Notification no. 21/2023 dated 01.04.2023 and quality control exemption in view of notification no. 71/2023 dated 11.03.2024, the Advance Authorisation was required to be issued for input CTH72125090 with endorsement of QCO.

9. The notification no. 21/2023 dated 01.04.2023 is reproduced as under:

[TO BE PUBLISHED IN THE GAZETTE OF INDIA,  
EXTRAORDINARY, PART II SECTION 3, SUB-SECTION (i)]  
GOVERNMENT  
OF  
INDIA  
MINISTRY OF  
FINANCE  
(DEPARTMENT  
OF  
REVENUE)

NOTIFICATION No. 21/2023 - Customs

New Delhi, the 1<sup>st</sup> April, 2023.

G.S.R (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against a valid Advance Authorisation issued by the Regional Authority in terms of paragraph 4.03 of the Foreign Trade Policy (hereinafter referred to as the said authorisation) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty, leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, goods and services tax compensation cess leviable thereon under sub-

section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, **subject to the following conditions, namely:-**

- i. that the said authorisation is produced before the proper officer of customs at the time of clearance for debit;
- ii. that the said authorisation bears,-
  - a. the name and address of the importer and the supporting manufacturer in cases where the said authorisation has been issued to a merchant exporter; and
  - b. the shipping bill number(s) and date(s) and description, quantity and value of exports of the resultant product in cases where import takes place after fulfillment of export obligation; or
  - c. the description and other specifications where applicable of the imported materials and the description, quantity and value of exports of the resultant product in cases where import takes place before fulfillment of export obligation;
- iii. **that the materials imported correspond to the description and other specifications where applicable mentioned in the authorisation and are in terms of para 4.12 of the Foreign Trade Policy and the value and quantity thereof are within the limits specified in the said authorisation;**
- iv. that in respect of imports made before the discharge of export obligation in full, the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen per cent per annum from the date of clearance of the said materials;
- v. that in respect of imports made after the discharge of export obligation in full, if facility under rule 18 (rebate of duty paid on materials used in the manufacture of resultant product) or sub-rule (2) of rule 19 of the Central Excise Rules, 2017 or of CENVAT Credit under CENVAT Credit Rules, 2017 has been availed, then the importer shall, at the time of clearance of the imported materials furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture of dutiable goods and to submit a certificate, from the jurisdictional Central Excise officer or from a specified chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used:

Provided that if the importer pays additional duty of customs leviable on the imported materials but for the exemption contained herein, then the imported materials may be cleared without furnishing a bond specified in this condition and the additional duty of customs so paid shall be eligible for availing CENVAT Credit under the CENVAT Credit Rules, 2017;

- vi. that in respect of imports made after the discharge of export obligation in full, and if facility under rule 18 (rebate of duty paid on materials used in the manufacture of resultant product) or sub-rule (2) of rule 19 of the Central Excise Rules, 2017 or of CENVAT credit under CENVAT Credit Rules, 2017 has not been availed and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs as the case may be, then the imported materials may be cleared without furnishing a bond specified in condition (v);
- vii. that in respect of imports made after the discharge of exports obligation in full, if facility of input tax credit under relevant Goods and Service Tax law on inputs used for manufacturer and supply of goods exported has been availed, then the importer shall, at the time of clearance of the imported materials, furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture and supply of

taxable goods (other than nil rated or fully exempt supplies) and to submit a certificate from a chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used;

Provided that if the importer pays integrated tax and the goods and services tax compensation cess leviable on the imported materials under sub-section (7) and sub-section (9) respectively of section 3 of the said Customs Tariff Act on the imported materials but for the exemption contained herein, then such imported materials may be cleared without furnishing a bond specified in this condition;

- viii. that in respect of imports made after the discharge of export obligation in full, and if facility of input tax credit under relevant Goods and Service Tax law has not been availed on inputs used in the manufacture and supply of goods exported and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs, or the Assistant Commissioner of Customs, as the case may be, then the imported materials may be cleared without furnishing a bond specified in condition (vii);
- ix. that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in the Table 2 annexed to the Notification No. 26/2023-Customs dated 1<sup>st</sup> April, 2023 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other seaport, airport, inland container depot or through a land customs station within his jurisdiction;

- x. that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within the period specified in the said authorisation or within such extended period as may be granted by the Regional Authority by exporting resultant products, manufactured in India which are specified in the said authorisation:

Provided that an Advance Intermediate authorisation holder shall discharge export obligation by supplying the resultant products to exporter in terms of paragraph 4.05(c)(ii) of the Foreign Trade Policy;

Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and service tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports or by making domestic supplies mentioned at serial numbers 1,2 and 3 of the Table contained in notification No. 48/2017-Central Tax, dated the 18<sup>th</sup> October, 2017 published, *vide* number G.S.R 1305(E), dated the 18<sup>th</sup> October, 2017;

- xi. that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfillment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;
- xii. that the said authorisation shall not be transferred and the said materials shall not be transferred or sold:

Provided that the said materials may be transferred to a job worker for processing subject to complying with the conditions specified in the relevant goods and services tax provisions permitting transfer of materials for job work;

- xiii. that in relation to the said authorisation issued to a merchant exporter, any bond required to be executed by the importer in terms of this notification shall be executed jointly by the merchant exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification.

2. Where the materials are found defective or unfit for use, the said materials may be re-exported back to the foreign supplier within six months from the date

of clearance of the said material or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow:

Provided that at the time of re-export the materials are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, as the materials which were imported.

*Explanation*, - For the purposes of this notification, -

- I. "dutiable goods" means excisable goods which are not exempt from central excise duty and which are not chargeable to 'nil' rate of central excise duty;
- II. "Foreign Trade Policy" means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, *vide* notification No. 01/2023, dated the 31<sup>st</sup> March, 2023;
- III. "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant an authorisation under the said Act;
- IV. "Manufacture" has the same meaning as assigned to it in paragraph 11.31 of the Foreign Trade Policy;
- V. "Materials" means,-
  - a. raw materials, components, intermediates, consumables, catalysts and parts which are required for manufacture of resultant product;
  - b. mandatory spares within a value limit of ten per cent of the value of the authorisation which are required to be exported along with the resultant product;
  - c. fuel required for manufacture of resultant product;
  - d. packaging materials required for packing of resultant product;
- VI. "Specified Chartered Accountant" means a statutory auditor or a Chartered Accountant who certifies the importer's financial records under the Companies Act, 2013 (18 of 2013) or the Income Tax Act, 1961 (43 of 1961) or the Central/State Goods and Services Tax Act.
- VII. "Supply of taxable goods" means a supply of goods which is leviable to tax under relevant Goods and Services Tax law.

[F.No.605/10/2022-DBK]

In view of the above notification, it is found that condition no. iii had been violated, as the materials imported not matched with the description and other specifications mentioned in the said Advance authorisation.

10. The importer has declared their goods as "Galvanized steel coil" under CTH 72104910, imported under Advance Authorisation. However, as per MTC the goods were found other than the declared grade and are thus not covered by Advance Authorisation produced by the importer. Since all the goods falling under CTH 72 comes under purview of mandatory compliance of BIS as per Steel and Steel Products Quality Control Order, 2024 dated 05.02.2024 except for the goods covered by Advance Authorisation as per Para 2.1.b of Notification No. 71/2023 dated 11.03.2024. So the goods imported by Noticee are now within the purview of mandatory compliance of BIS as per Steel and Steel Products Quality Control Order, 2024. Accordingly, the goods become restricted for non-compliance of Steel and Steel Products Quality Control Order, 2024.

11. In view of above facts and discussions, it appears that importer has tried to clear the goods by mis-declaring the CTH in order to bypass Steel and Steel Products Quality Control Order, 2024 and avail duty exemptions provided under Advance authorisation. The importer has also mis-declared the thickness of the goods. The SECTION 46 of the Customs Act, 1962 prescribes that the importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed. The said act of omission and commission on the part of the importer has made the imported goods vide above said BE's liable for confiscation under Section Section 111 (d),111(l) and 111(m) of the Customs Act, 1962 ~~ibid~~ and has also rendered themselves liable for penal action under Section 112 (a)(i) of the Customs Act, 1962.

12. **Further, it was found that SIMS certificate** had been issued in in violation of the conditions as mentioned in notice issued vide F.no. S-21022/9/2025-TT dated 13.06.2025 of Ministry of Steel. The Bill of Entry was found to be non-compliant of SIMS registration timeline. Details of particulars are as under:

Table-B

Sl. No.	Bill of Entry No. & date	IGM Inward date	B/L date	SIMS Registration Date
1	6189785 dated 09.12.2025	19.11.2025	26.10.2025	25.11.2025

13. As per the notice dt. 13.06.2025 issued vide F.No.: S-21022/9/2025-TRADE-TAX, TRADE & TAXATION division, Ministry of Steel, Govt. of India by the undersecretary. Effective from 20.06.2025

***The sims shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import of import consignment. The automatic Registration Number thus generated shall remain valid for a period of 75 days.***

14. However, in the instant case, the importer has not followed the timelines/guidelines of the notice dt. 13.06.2025 issued vide F.No.: S - 21022/9/2025-Trade-Tax, Trade & Taxation division, Ministry of Steel, Govt. of India by the undersecretary. As the SIMS registration certificate had been generated on 6th day after IGM inward date.

15. Since, goods were imported into India without the requisite SIMS certificate, the impugned goods have been imported without authorisation and are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for

his act of omission and commission the importer is liable for penalty under Section 112(a)(i) of the Customs Act, 1962.

16. The relevant provisions of law relating to import and valuation of goods in general, the Foreign Trade Policy and Rules relating to imports, the liability of the goods to confiscation under the provisions of the Custom Act, 1962 and other laws for the time being in force are summarized as under:

**Relevant Legal Provisions:**

**(A) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:**

As per **Section 2 (33)** of the Customs Act, 1962 '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 46** of the Act, prescribes that the importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.

Further, **Section 111** of the Act, prescribes the Confiscation of improperly imported goods, etc. as under

The following goods brought from a place outside India shall be liable for confiscation:

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

*(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*

*(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under Section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54.*

**Further, Section 112** of the Act provides the penal provisions for improper importation of goods, etc. which read as under:

Any person, -

*(a) 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 111, or abets the doing or omission of such an act, or*

*(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to*

*confiscation under section 111,*

*shall be liable, -*

*(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 the value of the goods or five thousand rupees, whichever is the greater;*

*(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:*

**Provided** *that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]*

*(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;*

*(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;*

*(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.*

*After introduction of self-assessment vide Finance Act, 2011, the onus lies on the importer for making true and correct declaration in all aspects in the Bills of Entry and to pay the correct amount of Duty. In terms of Section 17 & 46 (4) of the Customs Act, 1962, the importers are required to make a declaration as to the truth of the contents of the Bills of Entry submitted for assessment of Customs duty. The relevant portion of the said provisions are as under:*

*Section 17. Assessment of duty.*

*(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods. ..*

*(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods*

1 7 . In terms of Section 46 (4) of the Customs Act, 1962, the importers are required to make a declaration as to the truth of the contents of the Bills of Entry submitted for assessment of Customs duty. In the present case, it appears that importer has tried to clear goods i.e. Galvanized steel coil by way of mis-declaring them under cth 72104910 in order to bypass mandatory restriction of NOC imposed by Ministry of Steel under Steel and Steel Products (Quality Control) Order, 2024.

In view of above, it appears that impugned goods are imported under mis-declared CTH and without Advance authorisation certificate and without requisite SIMS registration. Therefore, it appears that the goods imported vide impugned bill of entry are liable for confiscation under Section 111 (d), 111(l) and 111(m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a)(i) of the Customs Act, 1962.

### **RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER**

1 8 . The Importer vide their letter dated 30.12.2025 has made following submission:

*"This is with reference to Bill of Entry Number 6189785 date 09-12-2025 and communication regarding the amendment of HSN code in respect of Galvanised Steel Coil (width below 600 mm) and the observation that the goods were imported without the relatable Advance Authorisation at the time of import, which was subsequently amended during the course of assessment.*

*In this regard, we respectfully submit that the said lapse has occurred due to a bona fide and unintentional error in classification, which was voluntarily brought to notice and rectified by way of amendment during assessment. There was no intention to violate any provision of the Customs Act, nor any mis-declaration, suppression of facts, or misuse of the Advance Authorisation.*

*The goods imported are exactly the same as covered under the amended Advance Authorisation, and there is no revenue implication or diversion of goods.*

*In order to avoid prolonged adjudication and as a measure of cooperation, we hereby voluntarily waive the issuance of Show Cause Notice under Section 124 of the Customs Act, 1962, as well as the opportunity of personal hearing, and request your good office to kindly adjudicate the matter on the basis of records available.*

*We further request your good office to take a lenient view, regularise the procedural lapse, and allow processing of the Bill of Entry at the earliest.*

*We assure strict compliance with all provisions of the Customs Act and Foreign*

Trade Policy in future.”

19 . **Further, regarding Sims time line violation**, The Importer vide their letter dated 24.12.2025 has made following submission:

*“ This is with reference to the query raised regarding the SIMS registration in respect of Bill of Entry No. 6189785 dated 09.12.2025 and the proposed initiation of adjudication proceedings.*

*In this regard, we respectfully submit that the lapse pointed out pertains solely to a procedural condition under SIMS, arising due to a bona fide and unintentional mistake, without any intent to violate the provisions of law.*

*We respectfully submit that:*

- 1. The SIMS registration was obtained voluntarily and prior to filing of the Bill of Entry.*
- 2. There is no mis-declaration, suppression of facts, or revenue implication involved in the matter.*
- 3. The import is otherwise freely importable, and SIMS is only a monitoring mechanism.*

*In order to avoid prolonged adjudication and as a gesture of cooperation, we hereby voluntarily waive the issuance of Show Cause Notice and the opportunity of personal hearing, and request your good office to kindly adjudicate the matter on the basis of records available.*

*We further assure your good office that strict compliance with all SIMS conditions shall be ensured for all future imports.*

*We humbly request you to kindly take a lenient view, regularise the procedural lapse, and allow processing of the Bill of Entry at the earliest. ”*

#### **DISCUSSION AND FINDINGS**

20 . I have carefully gone through the facts of the case. I find M/s Mansi Enterprise, Mahavir Swami Chowk, 205, Land Mark Nr. Astron Chowk, Rajkot, 360001, holding IEC- ABYPD7900R, had imported goods having assessable value Rs. 18,98,881/-. I find that during assessment proceedings it was observed that

imported goods were misclassified under CTH 72104910, accordingly it was conveyed to the importer vide query dated 19.12.2025 to upload copy of Mill test certificate. Thereafter, the importer made the Advance authorisation amended with correct CTH 72125090 and informed to the customs vide their reply dated 26.12.2025 and email dated 29.12.2025. I find that importer had intentionally misclassified the goods to match the CTH mentioned in their Advance authorisation dated 02/12/2025. I find that importer has tried to clear goods i.e. Galvanized steel coil by way of mis-declaring them under cth 72104910 in order to bypass mandatory restriction of NOC imposed by Ministry of Steel under Steel and Steel Products (Quality Control) Order, 2024. I also find that the Importer waived their right of Show Cause Notice and Personal Hearing vide letter dated 30.12.2025.

21. Now, I take up the above matter in detail. I find that goods imported vide said bill of entry was required to be classified under CTH 72125090, advance authorisation was to be issued with input CTH 72125090 and quality control exemption had to be endorsed in said Advance Authorisation. However, in the instant case, the importer has misclassified their goods under CTH 72104910 and later made their Advance authorisation amended from CTH 72104910 to 72125090; not endorsed their Advance authorisation with quality control exemption and later endorsed with quality control exemption under Amended authorisation. Therefore, it is evident that such misclassification of goods in the bill of entry had been done to match the input descriptions mentioned in the Advance authorisation, due to this misclassification of CTH duty exemption as provided under notification no. 21/2023 dated 01.04.2023 and quality control order exemptions in view of notification no. 71/2023 dated 11.03.2024 may be availed,.

22. Since goods were imported into India without a valid Advance authorisation and quality control exemptions, the impugned goods have been imported without authorisation and therefore, are liable for confiscation under Section 111 (d), 111(l) and 111(m) of the Customs Act, 1962, and for his act of omission and commission the importer is liable for penalty under Section 112(a)(i) of the Customs Act, 1962. Since the Importer has submitted amended advance authorisation with input CTH 72125090, endorsed with quality control exemption and requested vide letter dated 22/12/2025 emailed on 29/12/2025 to amend their CTH from 72104910 to 72125090, therefore, the goods can be cleared for home consumption under the provision of Section 125 (1) of the Customs Act, 1962.

23. **Further, regarding Sims time line violation,** I find that during assessment proceedings it was found that the importer had not followed the timelines/guidelines for the SIMS registration in the instant case and SIMS

registration certificate had been generated on 6<sup>th</sup> day after IGM inward date. I also find that the Importer waived their right of Show Cause Notice and Personal Hearing vide letter dated 24.12.2025.

24. Now, I take up the above matter in detail. I find that goods imported vide said bill of entry required compulsory SIMS registration for importing into India in terms of guidelines of the notice dt. 13.06.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the Under Secretary. The importer can apply for said registration not earlier than 60<sup>th</sup> day and not later than 7<sup>th</sup> day before the expected date of arrival of import consignment. However, in the instant case, the importer has not followed the timelines/guidelines of said Notification and registration was not completed within the stipulated time prescribed by the Notice dt. 13.06.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the Under Secretary.

25. In the instant case, IGM inward date of Bill of Entry No. 6189785 dated 09.12.2025 is 19.11.2025 whereas SIMS registration date is 25.11.2025 which is on 6<sup>th</sup> day after arrival of import consignment. However, as per the notice dated 13.06.2025 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary, the SIMS shall require importers to apply for registration not earlier than 60<sup>th</sup> day and not later than 7<sup>th</sup> day before the expected date of arrival of import consignment w.e.f. 20.06.2025. Therefore, it is evident that SIMS registration has not been made within the stipulated time prescribed by the Notice dt. 13.06.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the Under Secretary. I find that it is nothing but utter negligence on the part of the importer in respect of the compliance at Customs end as it is evident that the Importer has enough time period i.e. 60 days before arrival of import consignment to apply for SIMS registration as per the notice dt. 13.06.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the undersecretary.

26. Since goods were imported into India without a valid SIMS 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 his 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 SIMS registration on date 25.11.2025, therefore, the goods can be cleared for home consumption under the provision of Section 125 (1) of the Customs Act, 1962.

27. Accordingly, In view of the above discussions and findings, I pass the

following order:

**ORDER**

- i. I reject the declared CTH i.e. 72104910 and order the same to be re determined as 72125090 as discussed above.
  - ii. I order for confiscation of the impugned goods, imported without **Advance Authorisation and quality control exemption** vide Bill of Entry No. 6189785 dated 09.12.2025 having assessable value of Rs. 18,98,881/- under Section 111 (d),111(l) and 111(m) 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 for home consumption only on payment of redemption fine of **Rs. 1,89,000 /- (Rupees One Lakh Eighty Nine Thousand only)**.
  - ii. I impose a penalty of **Rs. 90,000 /-(Rupees Ninety Thousand only)** on M/s Mansi Enterprise holding IEC- ABYPD7900R under Section 112(a)(i) of the Customs Act, 1962, for their act of omission and commission.
  - iii. I order for confiscation of the impugned goods, imported without **Sims certificate** vide Bill of Entry No. 6189785 dated 09.12.2025 having assessable value of Rs. 18,98,881/- 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. 10,000 /- (Rupees Ten Thousand only)**.
  - iv. I impose a penalty of **Rs. 5,000 /-(Rupees Five Thousand only)** on M/s Mansi Enterprise holding IEC- ABYPD7900R under Section 112(a)(i) of the Customs Act, 1962, for late submission of SIMS certificate.
14. This Order is issued without prejudice to any other action that may be taken against the noticee or persons or imported goods under the provisions of the Customs Act, 1962 or any other law for the time being in force in India.

**Zala Dipakbhai Chimanbhai  
ADDITIONAL COMMISSIONER  
Import Assessment,  
Customs House, Mundra.**

To,

M/s Mansi Enterprise,  
Mahavir Swami Chowk, 205,  
Land Mark Nr. Astron Chowk, Rajkot, 360001,

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cell), CH, Mundra.
2. The Asst./Dy. Commissioner of Customs (EDI), CH, Mundra.
3. The Asst./Dy. Commissioner of Customs (TRC), CH, Mundra.
4. Office Copy.