



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,

चौथी मंज़िल 4th Floor, हडको भवन HUDCO Bhawan, ईश्वर भुवन रोड़ Ishwar Bhuvan Road  
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DIN - 20250571MN000000CB73

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| क | फ़ाइल संख्या FILE NO.   | (1) S/49-66/CUS/MUN/2023-24<br>(2) S/49-67/CUS/MUN/2023-24  |
| ख | अपील आदेश संख्या ORDER-IN-<br>APPEAL NO. (सीमा शुल्क<br>अधिनियम, 1962 की धारा 128क के<br>अंतर्गत)(UNDER SECTION 128A<br>OF THE CUSTOMS ACT, 1962) | MUN-CUSTM-000-APP-024 to 025-25-26  |
| ग | पारितकर्ता PASSED BY  | Shri Amit Gupta<br>Commissioner of Customs (Appeals),<br>Ahmedabad  |
| घ | दिनांक DATE   | 20.05.2025  |
| ङ | उद्भूत अपील आदेश की सं. व दिनांक<br>ARISING OUT OF ORDER-IN-<br>ORIGINAL NO.  | Order - In - Original No.<br>MCH/ADC/MK/08/23-24,<br>dated 12.04.2023   |
| च | अपील आदेश जारी करने की दिनांक<br>ORDER- IN-APPEAL ISSUED<br>ON:   | 20.05.2025  |
| छ | अपीलकर्ता का नाम व पता NAME<br>AND ADDRESS OF THE<br>APPELLANT:   | (1) M/s. Sieben Spoons Foods Pvt Ltd,<br>C-1, New Sabjimandi Azadpur, North<br>West Delhi-110033.<br><br>(2) Shri Shiva Rathi, Director,<br>M/s. Sieben Spoons Foods Pvt Ltd,<br>C-1, New Sabjimandi Azadpur, North<br>West Delhi-110033. |

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| 1   | यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है।  |
|     | This copy is granted free of cost for the private use of the person to whom it is issued.   |
| 2.  | सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते हैं।  |
|     | Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.   |
|     | निम्नलिखित सम्बन्धित आदेश/Order relating to :   |
| (क) | बैगेज के रूप में आयातित कोई माल.  |
| (a) | any goods exported  |
| (ख) | भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.  |
| (b) | any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.   |
| (ग) | सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.  |
| (c) | Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.  |
| 3.  | पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :  |
|     | The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :   |
| (क) | कोर्ट फी एक्ट, 1870 के मद सं. 6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.  |
| (a) | 4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.   |
| (ख) | सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो  |
| (b) | 4 copies of the Order-in-Original, in addition to relevant documents, if any  |
| (ग) | पुनरीक्षण के लिए आवेदन की 4 प्रतियां  |
| (c) | 4 copies of the Application for Revision.   |
| (घ) | पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रुपए दो सौ मात्र) या रु. 1000/- (रुपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर. 6 की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रुपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु. 200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु. 1000/- |
| (d) | The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the   |

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|     | amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.   |
| 4.  | मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं<br>In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :  |
|     | सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ<br>Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench  |
|     | दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016<br>2nd Floor, Bahumali Bhavan,<br>Nr.Girdhar Nagar Bridge, Asarwa,<br>Ahmedabad-380 016   |
| 5.  | सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-<br>Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -  |
| (क) | अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हजार रूपए.   |
| (a) | where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;   |
| (ख) | अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हजार रूपए  |
| (b) | where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;   |
| (ग) | अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हजार रूपए.<br>where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees  |
| (घ) | इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10% अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में है, या दंड के 10% अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा।   |
| (d) | An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.   |
| 6.  | उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील :- अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.<br>Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-<br>(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or<br>(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees. |



**ORDER-IN-APPEAL**

Two appeals have been filed by M/s. Sieben Spoons Foods Pvt Ltd, C-1, New Sabjimandi Azadpur, North West Delhi-110033 (hereinafter referred to as the 'Appellant' No.1) and Shri Shiva Rathi, Director, M/s. Sieben Spoons Foods Pvt Ltd, C-1, New Sabjimandi Azadpur, North West Delhi-110033 (hereinafter referred to as the 'Appellant No.2') in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original bearing No. MCH/ADC/MK/08/23-24, dated 12.04.2023 (hereinafter referred to as 'the impugned order') passed by the Additional Commissioner of Customs, Customs House, Mundra (hereinafter referred to as the 'adjudicating authority').

2. Facts of the case, in brief, are that an Intelligence gathered by the Directorate of Revenue Intelligence(DRI), Ahmedabad Zonal Unit indicated that some truck trailers carrying containers which departed from Mundra were loaded with goods which were mis-declared before the Customs Authorities at Mundra. Acting on the intelligence, truck trailers bearing Registration No. GJ12BW9262 & GJ12BW 9266 were intercepted near L & T Toll Gate, Sanand & Near Bareja respectively by the officers of DRI. It was further observed from documents available with the drivers of the truck trailers that Appellant No. 1 was the importer of the consignment and same consignment was cleared from Seabird Marine Service (Gujarat) Pvt. Ltd, (CFS), Mundra and that both the truck trailers were loaded with the bottle sealed containers bearing No. HLXU1164021 & HAMU1028814 respectively. As per consignment Notes HD/792 & HD/793, both dated 22.03.2022, issued by HD World Trans Services LLP, the cargo was declared as 'Kidney Beans' under the Customs Tariff Heading 07133300.

2.1 Both the truck trailers were then moved to Thar Dry Port, ICD Sanand for the purpose of 100% examination. On examination, it was noticed that Container No. HLXU1164021 & HAMU1028814 were stuffed with goods packed in two types of HDPE bags with different Sizes (25 kg & 50 Kg). Further examination revealed that the HDPE Bags having 25 Kg Capacity were packed with Red Kidney Beans and HDPE bags with 50 Kg capacity were packed with Green peas (Dried) (Mutter). Container wise details of quantity and description of items found on examination is as below-



Table-I

| Sr. No. | Truck No.  | Container No. | Cargo Declared | Cargo found                        | No. of Bags | Total Quantity (in KGs) |
|---------|------------|---------------|----------------|------------------------------------|-------------|-------------------------|
| 1       | GJ12BW9262 | HLXU1164021   | Kidney Beans   | Red Kidney Beans (25 Kg) per bag   | 215         | 5375                    |
|         |            |               |                | Green Peas (Dried) (50 Kg Per bag) | 366         | 18300                   |
|         |            |               |                | Total                              | 581         | 23675                   |
| 2       | GJ12BW9266 | HAMU1028814   | Kidney Beans   | Red Kidney Beans (25 Kg) per bag   | 208         | 5200                    |
|         |            |               |                | Green Peas (Dried) (50 Kg Per bag) | 362         | 18100                   |
|         |            |               |                | Total                              | 560         | 23300                   |

2.2 It was also noticed that the Appellant No. 1 had filed the Bill of Entry No. 7833695 dated 11.03.2022 for the import and clearance of goods declared as Kidney Beans falling under Customs Heading 07133300, however on examination, other goods i.e. Green Peas (Dried) (Mutter) were also found in the cargo as tabulated above, which was nowhere declared by the Appellant No. 1. It appeared that the Appellant No. 1 had attempted to import 36400 KGs of "Green Peas (Dried)/ Mutter by way of mis-declaration and mis-classification under the guise of "Kidney Beans".

As per Notification No. 37/2015-20 dated 18.12.2019 issued by the Directorate General of Foreign Trade, CBIC, New Delhi (DGFT for short), Peas (Pisum Satvium, including Yellow Peas, Green Peas, Dun Peas, Kaspera Peas) is restricted in nature and import of the same is allowed subject to Minimum Import Price (MIP) of Rs. 200/- CIF per KG and only through Kolkata Sea Port.

2.4 It appeared that the Appellant No. 1 grossly violated the conditions of the Notification No. 37/2015-20 dated 18.12.2019 and attempted to import the goods falling under 'restricted category' by way of mis-declaration and mis-classification of the goods without having any license or Authorization from DGFT. As the quantity and description of imported goods were found to be mis-declared in the aforesaid manner, goods along with the Truck Trailers were seized under seizure memo dated 12.04.2022 and handed over to custodian for safe custody.

2.5 Further, provisional release of the aforesaid seized Two trucks were allowed by the Competent Authority upon furnishing the Bond of entire value of Rs. 39,17,800/-.

2.6 Search was carried out at the office premise of Appellant No. 1 on 18.04.2022. However, during the search, nothing relevant to the investigation was found.

2.7 Statement of Shri Shiva Rathi, i.e Appellant No. 2 and Director of Appellant No. was recorded on 30.03.2022 under Section 108 of the Customs Act, 1962 wherein he inter-alia stated that vide Bill of Entry No. 7833695 dated 11.03.2022, total 6 containers were imported. Out of six, 04 containers bearing No. TRHU1658145, BSIU2348923, BSIU2348923 and FCIU6492417 were dispatched on 22.3.2022 from Mundra to Delhi and 02 containers HAMU1028814 and HLXU1164021 were dispatched from Mundra SEZ to Vasi, Mumbai, that as per his knowledge all the above said containers filled with Red Kidney Beans (25 Kg per PP Bag) He was not aware how Dry Peas(Mutter) found in containers HAMU1028814 and HLXU1164021, that he had asked the supplier of goods about the discrepancies noticed during the examination and they replied that they would check the same at their end.

2.8 Further, statement of Appellant No. 2 was recorded on 25.05.2022 under Section 108 of the Customs Act, 1962 wherein he inter-alia stated they ordered for supply of Kidney Beans from M/s. Fresh Farmed Foodstuff Trading LLC, that the Green Peas was supplied by mistake by their supplier, that their CHA M/s. Vandan Forwarders Pvt. Ltd made arrangement for transportation of aforesaid goods through M/s. HD World, Gandhidham, that the transportation job were given to Nisha Roadways, Gandhidham by M/s. HD World, Gandhidham, that had asked the supplier about the discrepancies noticed during the examination vide email dated 31.03.2022 and he has told their supplier to re-export the said two containers. Further his supplier promised to send new consignment viz. two new containers of red Kidney Beans in replacement of aforesaid seized goods, that he had imported consignment of two containers of red kidney beans in replacement of aforesaid seized goods, under Bill of Entry No. 8486038 dated 29.04.2022 and also produced the relevant documents.


2.9 Shri Kanti Joshi, H-Card Holder of M/s. Vandan Forwarders Private





Limited, in his statement dated 02.09.2022 recorded under Section 108 of the Customs Act, 1962 stated that they had filed Bill of Entry No. 7833695 dated 11.03.2022 on the basis of documents provided by Appellant No. 1, that they received all the required documents which were required for KYC verification; that he prepared the checklist before filling the Bill of Entry and after getting approval from Appellant No. 1, he filed the Bill of Entry; that the goods in the containers HAMU1028814 and HLXU1164021 were mis-declared by the Appellant No. 1; the Bill of Entry No. 7833695 dated 11.03.2022 were selected for RMS and he did not check/inspect the goods imported, that they had received the authorization in compliance to Rule 10(a) of CBLR, 2018, that they had verified the IEC No., GST No., Identity of Client and other details through the bank/IEC documents.

2.10 Both the truck drivers in their statement dated 25.03.2022 recorded under Section 108 of the Customs Act, 1962 stated that they had loaded the sealed containers from Seabird Marine Services Pvt. Ltd., MPSEZ Mundra in the evening of 22.03.2022, that they were told that the containers are stuffed with Kidney Beans and they are not carrying e-way bill, that they don't know the owner of cargo; that they were instructed to transport the containers to Mumbai where they would be given details about receiver of the cargo.



2.11 From the investigation carried out, it was revealed that the Appellant No. 1 had filed the Bill of Entry No. 7833695 dated 11.03.2022 for import of "Kidney Beans" showing the total value of the consignment as Rs.86,50,374.08 imported through container nos. TRHU1658145, BSIU2348923, BSIU2348923, FCIU6492417, HAMU1028814 and HLXU1164021. During the examination of the goods imported through container no HAMU1028814 and HLXU1164021 at Thar Dry Port, ICD Sanand, it was revealed that the container no. HLXU1164021 imported under the said Bill of Entry were stuffed with 215 packages of Kidney Beans having weight 5200 kgs and 362 Packages of green Peas (Dried) (Mutter) having weight 18100 Kgs. Similarly, the container no. HAMU1028814 imported under the said Bill of Entry were stuffed with 215 packages of Kidney Beans having weight 5375 Kgs and 366 Packages of green Peas (Dried) (Mutter) having weight of 18300 Kgs. Further, the Appellant No. 1 had imported Green Peas under the guise of Kidney Beans and submitted false documents and made false declaration under Customs Act, 1962 while filling the Bill of Entry. The Appellant No. 1 had mis-declared the imported goods in respect of quantity, description, value, classification and had imported the restricted goods i.e. Green Peas, as

per DGFT Notification 37/2015-20 dated 18.12.2019. The details is as per Table-II below:-

**Table-II**

| Sr. No. | Description of goods found | Quantity (in Kgs)      | Value (In Rs.) |
|---------|----------------------------|------------------------|----------------|
| 1       | Red Kidney Beans           | 423 Packages-10575 Kgs | 6,48,459/-     |
| 2       | Green Peas(Dried)          | 728 Packages-36400 Kgs | 72,80,000/-    |

2.12 The investigation culminated into issuance of Show Cause Notice vide File No. GEN/ADJ/ADC/750/2022-Adjn-O/o. Pr. Commr-Cus-Mundra dated 21.09 22 to the Appellant No. 1 as to why:-

(i) The goods i.e. 'Green Peas (Dried)' total Quantity 36400 KGs totally valued at Rs. 72,80,000/- should not be absolutely confiscated under the provisions of Section 111(d), 111(i), 111(l), 111(m), 111(o) and 119 of the Customs Act, 1962.

(ii) The goods imported declaring "Kidney Beans" total Quantity 10575 KGs totally valued at Rs. 6,48,459/- used for the purpose of concealment, should not be confiscated under the provisions of Section 111 (m) & 119 of the Customs Act, 1962. Since the same are physically available for confiscation, why Redemption Fine should not be imposed upon them under Section 125 of the Customs Act, 1962.

(iii) Penalty should not be imposed on Appellant No. 1 separately under each Section 112(a) & 112(b), 114A, 114AA & 117 of the Customs Act, 1962.

2.12.1 Further, above show cause was also issued to Shri Shiva Rathi, Appellant No. 2 and Director of Appellant No. 1 wherein he was called upon to show cause as to why penalty should not be imposed upon him under Section 112(a) & (b) and Section 114AA of the Customs Act, 1962.

2.12.2 M/s Nisha Roadways Pvt. Ltd. Room No. 906-910, 9th Floor,

*At*



Mayuresh Cosmos, Plot No. 37, Sector 11, CBD, Belapur, Navi Mumbai-4006143 were called upon to show cause as to why the Trucks bearing Registration No. GJ12 BW 9262 & GJ12 BW 9266, which were used as a conveyance for transporting the above said smuggled goods, should not be confiscated under the provisions of Section 115(2) of the Customs Act, 1962 and Bond amounting to Rs. 19,58,900/- & 19,58,900/- respectively furnished at the time of provisional release should not be enforced

2.12.3 M/s Vandan Forwarders Pvt. Ltd. i.e CHA, 2nd Floor, 60, Great Social Bldg, Sir PM Road, Mumbai, were called upon to show cause as to why penalty should not be imposed on them under Section 117 of the Customs Act, 1962

2.13 The above Show Cause notice was adjudicated vide impugned order wherein the adjudicating authority ordered as under :-

(1) She ordered for absolute confiscation of the goods i.e. 'Green Peas (Dried)/Mutter' weighing 36400 KGS totally valued at Rs.72,80,000/- under the provisions of Section 111(d), 111(1), 111(1), 111(m) and 111(0) of the Customs Act, 1962 in the case of Appellant No. 1. However, she gave an option to redeem the goods on payment of Redemption Fine of Rs. 5,00,000/- under Section 125 of Customs Act, 1962 in lieu of confiscation for the limited purpose of re-export only within 60 days from the receipt of the impugned order.

(2) She ordered to confiscate the goods namely "Kidney Beans" total quantity 10575 KGS totally valued at Rs. 6,48,459/-, under the provisions of Section 119 of the Customs Act, 1962. However, she gave an option to Appellant No. 1 to redeem the goods on payment of Redemption fine of Rs 1,00,000/- under Section 125 of Customs Act, 1962 in lieu of confiscation.

(3) She imposed a penalty of Rs. 5,00,000/- under Section 112(a) of the Customs Act, 1962 and a penalty of Rs 10,00,000/- under Section 114AA of the Customs Act, 1962 on Appellant No. 1. However, she did not impose penalty under Section 112(b), 114A & 117 of Customs Act, 1962 for the reasons as stated in the impugned order.

(4) She imposed a penalty of Rs. 5,00,000/- under Section 112(a) of the

Customs Act, 1962 and a penalty of Rs 10,00,000/- under Section 114AA of the Customs Act, 1962 on Shri Shiva Rathi, i.e Appellant No. 2 and Director of Appellant No. 1. However, she did not impose penalty under Section 112(b) of Customs Act, 1962 for the reasons as stated in the impugned order.

- (5) She did not confiscate the trucks bearing Registration No. GJ12BW9262 GJ12BW9266, which were used as a conveyance for transporting the goods under the provisions of Section 115(2) of the Customs Act, 1962
- (6) She ordered to cancel the Bond amounting to Rs. 19,58,900/- & 19,58,900/- respectively furnished at the time of provisional release of the Trucks by M/s Nisha Roadways.
- (7) She did not impose any penalty on Customs Broker viz. B M/s Vandan Forwarders Pvt. Ltd under Section 117 of the Customs Act, 1962 for the reasons as stated in the impugned order.

### **3. SUBMISSIONS OF THE APPELLANT:**

Being aggrieved with the impugned order, the Appellant No. 1 and Appellant No. 2 have filed the present appeals wherein they have submitted grounds which are similar and hence discussed together as under :-

- The Appellant No. 1 had placed an order for supply of kidney beans. The supplier exported the ordered quantity in total 6 containers. Out of 6 containers, 4 containers were dispatched to Delhi and sold to M/s. Pratik International, Pitampura, New Delhi. The investigating authority extended the search at the premises of the Appellant and nothing incriminating was found. It shows that the Appellant No. 1 had placed order for supply of kidney beans which were supplied by the supplier. There is no adverse finding against the Appellant regarding misdeclaration of the goods in respect of these 4 containers.
- During investigation, statement of Appellant No. 2 was recorded wherein he categorically stated that he ordered for only red kidney beans and never ordered for green peas. Similarly, when he was questioned regarding whether he pointed out to the supplier about the discrepancies noticed

during 100% examination of the 2 containers in dispute. In reply thereto, The Appellant No. 2 stated that he had enquired with the supplier and the supplier accepted his mistake in supply of wrong consignments.

- The statement of Appellant No. 2 was subsequently recorded on 25.05.2022 wherein he stated that he enquired with the supplier through email and through telephonic discussion whereby the supplier accepted his mistake and requested for re-export of the containers and the supplier also promised to replace these containers. The Appellant No. 2 also provided the requisite information of the supplier to contact him so that the correct facts can be revealed.
- No iota of evidence was found during search from the premises of the Appellant No.1. Even statements of CHA and drivers were recorded which are exculpatory. None of the persons stated that the Appellants had knowledge regarding import of green Peas in guise of kidney beans. In the following cases, it is held that if the importer filed the Bill of Entry based on the import documents, penalty ought not to have been Imposed for misdeclaration of description of the goods



- (i) Callmate India Pvt Ltd Vs C.C 2023 (383) ELT 121 (T),
- (ii) Rubal International Vs C.C 2022 (381) ELT 93 (T)
- (iii) Airf I Patel Vs C.C 2014 (308) ELT 698 (T);

- The Respondent erred in imposing penalties under Sections 112 (a) and 114AA of the Customs Act on the premise that the goods are liable for confiscation under Section 111(d), 111(i), 111(l), 111(m), 111(o) of the said Act. The Respondent ought to have appreciated that the Appellants had no role in misdeclaration of description of the goods. The Appellants placed an order for supply of kidney beans and therefore, they declared the same description for import of the goods.
- The Appellants had never intended to import Green Peas which is a restricted item and therefore, there is no violation of Notification No. 37/2015-20 dated 18.12.2019.
- Since the containers were found containing green peas and the same is restricted item for import, the same may be liable for confiscation under



Section 111(d) but the Appellants should not have been penalized as they had no role for import of the said item. The Appellants had not mis-declared description of the goods as they placed an order for import of only kidney beans.

- The Appellants submit that since the Respondent found that the Appellants were not involved in misdeclaration of goods, penalty under Section 112(b) was not imposed upon the Appellants. Under these circumstances, the Respondent ought to not have been also imposed penalties under Section 112(a) since the Appellants had not omitted or acted in any manner for the goods which are liable for confiscation.
- The Respondent erred in holding that the Appellants filed the Bill of Entry showing wrong description of the goods in respect of Green Peas. The Respondent erred in holding that the Appellants submitted manipulated documents for filing the Bill of Entry. Statements of Appellant No. 2 reveal that the Appellants had no role in mis-declaration of description of goods. The Appellants had no knowledge that the supplier supplied green peas in the guise of kidney beans. Had the Appellants known for supply of green peas, the Appellants would not have imported the items.
- The Appellants had not paid consideration towards supply of the goods to the supplier for the disputed consignment since the Appellants never placed the order for supply of Green Peas.
- Without prejudice to the aforesaid, it is submitted that the disputed goods did not remain imported goods since "out of charge order" was passed and the disputed goods were cleared for home consumption. Imported goods are liable for confiscation under Sections 111(d), 111(i), 111(l), 111(m), 111(o) of the Customs Act, 1962 only if the goods remained the Imported goods and lying in the Customs area. Once the goods are cleared for home consumption, the same is not liable for confiscation as it is not controlled within the Customs authority.
- The Appellants submit that the investigating authorities failed to prove identity of the seized goods with the imported under the Bill of Entry dated 11.03.2022 and cleared for home consumption. The investigating authority did not examine the Bottle seal number whether it was the same



sealed which was sealed at the time of clearance of goods for home consumption.

- Statements of the drivers were recoded during the investigation. They did not admit that the goods in truck trailers were loaded from the customs stations. The transporter put a seal to the truck trailer. In the absence of having knowledge of drivers from where the goods were loaded in the container, the finding of the Respondent that the imported goods found to be mis-declared is erroneous and illegal.
- The Respondent erred in holding that the Appellant No. 2 incorrectly stated in his statement that, the supplier mistakenly supplied Green Peas to the Company. The finding of the Respondent is on assumption and presumption and the investigating authority has not placed any evidence to show that statement made by the Appellant No. 2 is incorrect. It is an obligation upon the investigating authority to show that the Appellant No. 2 has incorrectly stated the facts in the statement.
- The impugned order erred in imposing penalty upon the Appellants under Section 114AA for abetting or concerning himself in smuggling of the imported goods. Section 114AA can be imposed if the following 2 ingredients are satisfied:



- (a) A person should sign or use any declaration, statement or documents;
- (b) That person should have knowledge or intention that these documents are false or incorrect in any material particular

- Penalty under Section 114AA can be imposed if a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used any declaration, statement or document which is false or incorrect in any material particular, In the transaction of any business for the purposes of this Act. There is no material available on record to demonstrate that the Appellants were involved in clearing of imported green peas. Since the Appellants have neither signed any of the documents nor involved in preparation of documents related to the disputed goods and therefore, penalty under Section 114AA cannot be imposed.

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➤ Section 114AA of t

➤ he said Act was introduced through the Taxation Laws (Amendment) Act 2006 with effect from 13.07.2006. While introducing this provision, the Taxation Laws (Amendment) Bill 2005 introduced in Lok Sabha in 2005 was referred to the Committee on 13.05.2005 for examination and report thereon. The object for Introduction of Section 114AA was to impose penalties on those persons who involved in paper transactions without actually movement of goods. The purpose of Introduction was to cover up transactions related to fraudulent exporter where exports were shown only on papers and not cross the Indian territory. After referring to the above Bill, the Hon'ble Tribunal in the case of Commissioner of Customs Vs. Sri Krishna Sounds and Lightings 2019 (370) ELT 594 (T) held that since the goods involved importation of goods and is not situation of paper transaction, penalty under Section 114AA cannot be proposed.

#### **PERSONAL HEARING:**

4. A personal hearing was granted to the Appellant on 16.12.2024 following the principles of natural justice wherein Shri Hardik Modh Advocate, appeared on behalf of the Appellant. He reiterated the submissions made in the appeal. Due to change in Appellate Authority, fresh Personal hearing was held on 24.04.2025 wherein Shri Hardik Modh Advocate, appeared on behalf of the Appellant. He reiterated the submissions made in the appeal.

#### **DISCUSSION AND FINDINGS:**

5. I have carefully gone through the case records, impugned order passed by the Additional Commissioner, Customs House, Mundra and the defense put forth by the Appellants in their appeal. Both the Appellants have filed the present appeals on 13.07.2023. In the Form C:A.-1, the Appellants have mentioned date of communication of the Order-In-Original dated 12.04.2023 as 28.04.2023. Therefore, the appeals were required to be filed by 27.06.2023 i.e. within stipulated period of 60 days under Section 128(1) of the Customs Act, 1962. Since the appeals have been filed on 12.06.2023, there is a delay of 15 days beyond the stipulated period of 60 days. The Appellants have also filed



applications for condonation of delay. The Appellant No. 1 and Appellant No. 2 have submitted a copies of the TR-6/GAR7 Challan No.2337 and 2338 both dtd 11.07.2023 towards payment of pre-deposit of Rs. 1,50,000/- in each appeal which is higher than 7.5% of the disputed amount of total penalty i.e Rs. 15,00,000/- in each case, under the provisions of Section 129E of the Customs Act, 1962.

5.1 On going through the material on record, I find that following issues required to be decided in the present appeals which are as follows:

- i. That condonation of delay application so filed by the appellant is to be allowed or otherwise i.e. whether the appeal is time barred or not.
- ii. Whether the impugned order wherein the adjudicating authority has ordered for absolute confiscation of the goods i.e. "Green Peas (Dried)/Mutter" weighing 36400 KGs totally valued at Rs.72,80,000/- under the provisions of Section 111(d), 111(i), 111(l), 111(m) and 111(o) of the Customs Act, 1962 in the case of Appellant No. 1 and gave an option to redeem the goods on payment of Redemption Fine of Rs. 5,00,000/- under Section 125 of Customs Act, 1962 in lieu of confiscation for the re-export, in the facts and circumstances of the case, is legal and proper or otherwise.
- iii. Whether the impugned order wherein the adjudicating authority has ordered to confiscate the goods namely "Kidney Beans" total quantity 10575 KGS totally valued at Rs. 6,48,459/-, under the provisions of Section 119 of the Customs Act, 1962 with an option to Appellant No. 1 to redeem the goods on payment of Redemption line of Rs 1,00,000/- under Section 125 of Customs Act, 1962 in lieu of confiscation, in the facts and circumstances of the case, is legal and proper or otherwise.
- iv. Whether the impugned order wherein the adjudicating authority has imposed a penalty of Rs. 5,00,000/- under Section 112(a) of the Customs Act, 1962 and a penalty of Rs 10,00,000/- under Section 114AA of the Customs Act, 1962 on Appellant No.1 and Appellant No.2 in the facts and circumstances of the case, is legal and proper or otherwise.

5.2.1 Firstly, I take up the issue of condonation of delay application filed by the Appellants along with their appeals. It is observed that both the appeals have been filed with a delay of 15 days. The Appellants vide their applications for condonation of delay have submitted that due to illness and thereafter death of the grandmother of the Directors i.e Appellants, the appeal was delayed and prayed to condone the said delay. I allow the condonation of delay application of the Appellants in light of the reasons so mentioned in their said applications and in the interest of natural justice.

5.2.2 Now I come to the issue of confiscation and redemption fine imposed on the Appellant No. 1. It is observed that the Appellant No. 1 had filed the Bill of Entry No. 7833695 dated 11.03.2022 for import of "Kidney Beans" showing the total value of the consignment as Rs.86,50,374.08. During the examination of the goods imported through container no HAMU1028814 and HLXU1164021 at Thar Dry Port, ICD Sanand, it was revealed that the container no. HLXU1164021 imported under the said Bill of Entry was stuffed with 215 packages of Kidney Beans having weight 5200 kgs and 362 Packages of green Peas (Dried) (Mutter) having weight 18100 Kgs. Similarly the container no. HAMU1028814 imported under the said Bill of Entry was stuffed with 215 packages of Kidney Beans having weight 5375 Kgs and 366 Packages of green Peas (Dried) (Mutter) having weight of 18300 Kgs. The investigations revealed that the Appellant No. 1 had imported Green Peas under the guise of Kidney Beans and submitted false documents and made false declaration under Customs Act, 1962 while filling the Bill of Entry. As per Notification No. 37/2015-20 dated 18.12.2019 issued by the DGFT, Peas (Pisum Satvium, including Yellow Peas, Green Peas, Dun Peas, Kasper Peas) is restricted in nature and import of the same is allowed subject to Minimum Import Price (MIP) of Rs. 200/- CIF per KG and only through Kolkata Sea Port. The Appellant No. 1 grossly violated the conditions of the Notification No. 37/2015-20 dated 18.12.2019 and attempted to import the goods falling under 'restricted category' by way of mis-declaration and mis-classification of the goods without having any license or Authorization from DGFT. I find that the Appellant No. 1 had mis-declared the imported goods in respect of quantity, description, value, classification and had imported the restricted goods i.e. Green Peas. Hence, the same were held liable for confiscation under Section 111(d), 111(i), 111(1), 111(m) and 111(o) of the Customs Act, 1962. The legal provisions of Section 111(d), 111(i), 111(1), 111(m) and 111(o) of the Customs Act, 1962 are as under:-

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**“ SECTION 111. Confiscation of improperly imported goods, etc. -**

*The following goods brought from a place outside India shall be liable to 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;*

*(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*

*(1) 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,*

*(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer; ”*

5.2.3 It is observed that during the investigation, it has been clearly established that Appellant No. 1 had imported Green Peas under the guise of Kidney Beans and submitted false documents and made false declaration under Customs Act, 1962 while filling the Bill of Entry. As per Notification No. 37/2015-20 dated 18.12.2019 issued by the DGFT, Peas (*Pisum Satvium*, including Yellow Peas, Green Peas, Dun Peas, Kasper Peas) is restricted in nature. As the goods were prohibited and mis-declared in terms of quantity as well, therefore, the same were correctly held liable for confiscation under Section 111(d), 111(i), 111(1), 111(m) and 111(o) of the Customs Act, 1962.



5.2.4 Further, it is observed that the goods namely 10575 KGs of "Kidney Beans" have been used to conceal the restricted goods, namely, Green peas (Dried). Therefore, the said goods, 10575 KGs of "Kidney Beans" attract provisions of confiscation under Section 119 of Customs Act, 1962. The legal provision of Section 119 of the Customs Act, 1962 is as under :-

***"SECTION 119. Confiscation of goods used for concealing smuggled goods. Any goods used for concealing smuggled goods shall also be liable to confiscation."***

5.2.5 I find that the investigations have clearly established that 10575 KGs of "Kidney Beans" have been used to conceal the restricted goods, namely, Green peas (Dried). Hence the same were rightly held liable for confiscation under Section 119 of the Customs Act, 1962.

5.2.6 Now coming to the issue of imposition of redemption fine, it is observed that after ordering the goods i.e 'Green peas (Dried ) / Mutter valued at Rs. 72,80,000/- for absolute confiscation, the adjudicating authority has allowed the re-export of the same on payment of redemption fine of Rs.5,00,000/- under Section 125 of the Customs Act, 1962. Further, the adjudicating authority has confiscated the goods i.e 10575 KGs of "Kidney Beans" valued at Rs. 6,48,459/- which have been used to conceal the restricted goods, namely, Green peas (Dried), and gave an option to redeem the same on payment of redemption fine of Rs.1,00,000/- under Section 125 of the Customs Act, 1962. The legal provision under Section 125 of the Customs Act, 1962 is as under :-

***SECTION 125. Option to pay fine in lieu of confiscation. —***

*(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit :*

*[Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, [no such fine shall be imposed] :*

*Provided further that], without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of*

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the goods confiscated, less in the case of imported goods the duty chargeable thereon.

[(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

[(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.]

*Explanation.* — For removal of doubts, it is hereby declared that in cases where an order under sub-section (1) has been passed before the date on which the Finance Bill, 2018 receives the assent of the President and no appeal is pending against such order as on that date, the option under said sub-section may be exercised within a period of one hundred and twenty days from the date on which such assent is received.]

5.2.7 The above provisions of Section 125 of the Customs Act, 1962 provides for option to pay fine in lieu of confiscation and stipulates that the fine shall not exceed the market value of the goods confiscated less duty chargeable thereon. The quantum of redemption fine is within discretion of the adjudicating authority. Further imposition of redemption fine has been justified by the adjudicating authority in the impugned order after examining the facts and circumstances of the case. Hence I find that the redemption fines of Rs. 5,00,000/- and Rs.1,00,000/- imposed by the adjudicating authority as above is legal and proper and is therefore upheld.

5.2.8 Now I come to the third issue i.e. imposition of penalty on Appellants under Section 112(a) (i) and Section 114AA of Customs Act, 1962, I refer to these penal provisions which are reproduced as under :-

**112. Penalty for improper importation of goods, etc- 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, -

(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;"

**"114AA. Penalty for use of false and incorrect material.**—If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods."

5.2.9 In the present case, it is observed that the Appellant placed an order for supply of kidney beans. The supplier exported the ordered quantity in total 6 containers. Out of 6 containers, 4 containers were dispatched to Delhi and sold to M/s. Pratik International, Pitampura, New Delhi. The investigating authority extended the search at the premises of the Appellant and nothing incriminating was found. It is observed that the Appellant placed order for supply of kidney beans which were supplied by the supplier. There is no any adverse finding against the Appellant regarding misdeclaration of the goods in respect of these 4 containers.

5.2.10 It is observed that during the course of investigation, statement of Appellant No. 2 was recorded wherein he categorically stated that he ordered for only red kidney beans and never ordered for green peas. Further, he was questioned as to he pointed out to the supplier about the discrepancies noticed during 100% examination of the 2 containers in dispute. In reply thereto, the Appellant No. 2 stated that he had enquired with the supplier and the supplier accepted his mistake in supply of wrong consignments. Further, statement of Appellant No. 2 was subsequently recorded on 25.05.2022 wherein he stated that he enquired with the supplier through email and through telephonic discussion whereby the supplier accepted his mistake and requested for re-export of the containers and the supplier also promised to replace these containers.

5.2.11 It is observed that no evidence was found during search from the premises of the Appellants. Even statements of CHA and drivers were recorded which are ex-culpatory. None of the persons stated that the Appellants had the knowledge regarding import of green Peas in guise of kidney beans.



5.2.12 It is observed that the Appellants had placed an order for supply of kidney beans and therefore, they declared the same description for import of the goods as no adverse evidence has been recorded during the course of investigation and in the findings of the adjudicating authority in this matter. It is also observed that the Appellants had not paid consideration towards supply of the goods to the supplier for the disputed consignment since the Appellants never placed the order for supply of Green Peas.

Reliance is placed on the following case laws for deciding the penalty imposed under Section 112(a)(i) as well as Section 114AA of the Customs Act, 1962:

- (i) Order dated 01.04.2022 of the Hon'ble Delhi Tribunal in Customs in case of M/s. Callmate India Pvt Ltd Vs. Commissioner of Customs, New Delhi reported at 2023 (383) E.L.T. 121 (Tri. - Del.) / (2022) 1 Centax 185 (Tri. - Del.) wherein Hon'ble tribunal held as under :-

*"12. Having considered rival contentions, I find that there is no case of deliberate misdeclaration made out on the part of the appellant-importer. The Bill of Entry had been filed as per the packing list and Bill of Lading. Further, the Shipper/Exporter have accepted their mistake, there being error at the time of packing the goods at their end. This cogent explanation has not been found to be untrue. I, further take note that the appellant had already been suffered financial loss at the end paid for the consignment to the Shipper.*

*13. In view of my findings, I set aside the penalty imposed under Section 112(a) of the Act. The appeal is allowed, the appellant shall be entitled to consequential benefit, in accordance with law.*

- (ii) Order dated 17.03.2022 of the Hon'ble Delhi Tribunal in Customs in case of M/s. Rubal International Vs. Commissioner of Customs, New Delhi reported at 2022 (381) E.L.T. 93 (Tri. - Del.) wherein Hon'ble tribunal held as under :-

*" 19. Having considered the rival contentions, I find that only few goods were found to be mismatch with the invoice and packing list. I*




further find that the appellant had given cogent explanation based on the statement and clarification of the shipper, via E-mail, clarifying that due to a large variety of goods being small in nature there occurred error at the time of packing of the goods, resulting in some mismatch and finding of few undeclared goods which is not deliberate. I find that the shipper had also offered to take back the undeclared goods as per the shipping documents. Thus, I find that there is no case of any deliberate mis-declaration on the part of the appellant (importer) who had filed the Bill of Entry declaring the goods under import as per the invoice and packing list. Accordingly, I set aside the allegation of mis-declaration."

(iii) Order dated 26.06.2014 of the Hon'ble Mumbai Tribunal in Customs in case of M/s. Arif I Patel Vs. Commissioner of Customs (Prev), Mumbai reported at 2014 (308) E.L.T. 698 (Tri. - Mumbai) , wherein Hon'ble tribunal held as under :-

" 7. We have gone through the impugned order and the argument advanced by all the parties. The role of Shri Kashyap J. Badekha is limited by introducing importer to Shri Arif Patel for clearance of the goods and to help the importer to get IEC. He has nothing to do with the import of contraband goods. We further find that the role of Shri Arif Patel was only for the clearance of the goods and for the clearance of the earlier consignment, nothing has been proved against the appellant, that he was having no knowledge of the modus operandi of the importation of the contraband goods by replacing aluminium scrap. Further, in this case the container was intercepted at Bombay port itself and it was opened and the appellant came to know about the container with contraband goods only after examination. In these circumstances, the appellant was not having any knowledge of importation of contraband goods by the importer.

8. As per Section 112A of the Customs Act, 1962, the penalty can be imposed on the person who act of aiding and abetting the importation of contraband goods...."

5.2.13 It is observed that investigation in the matter has revealed that the Appellants had filed the Bill of Entry showing wrong description of the goods in respect the concealed goods which has made the goods liable for confiscation however the investigation has not been able to establish clear role on the part of

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the appellants or no mala fides has been brought on record on the part of appellants. However, at the same time, the facts remains that the goods were mis declared and thus, the appellants cannot be absolved completely from the penal provisions provided in the statute. In view of the above, the penalties under Section 112(a)(i) and under Section 114AA need to be reduced to meet the ends of justice.

6. In light of discussions made above and judicial pronouncements cited above, I reduce the penalty to (i) Rs. 1,00,000/- (Rupees One lakh only) under Section 112(a)(i) and Rs.1,00,000/-/- (Rupees One lakh only) under Section 114AA of the Customs Act, 1962 imposed on the Appellant no. 1 & Appellant No. 2 while upholding the remaining impugned order dated 12.04.2023. The appeals filed by the Appellant No 1 and Appellant No. 2 are hereby decided in manner stated above.



*A. Gupta*

(AMIT GUPTA)  
Commissioner (Appeals),  
Customs, Ahmedabad

(1) F. No. S/49-66/CUS/MUN/2023-24

Date: 20.05.2025

(2) F. No. S/49-67/CUS/MUN/2023-24

By Registered post A.D/E-Mail

To,

(1) M/s. Sieben Spoons Foods Pvt Ltd,  
C-1, New Sabjimandi Azadpur,  
North West Delhi-110033.

(2) Shri Shiva Rathi, Director,  
M/s. Sieben Spoons Foods Pvt Ltd,  
C-1, New Sabjimandi Azadpur,  
North West Delhi-110033.

सत्यापित/ATTESTED

*[Signature]*  
अधीक्षक/SUPERINTENDENT  
सीमा शुल्क (अपील्स), अहमदाबाद.  
CUSTOMS (APPEALS), AHMEDABAD

Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Pr. Commissioner of Customs, Customs House, Mundra.
3. The Additional Commissioner of Customs, Custom House, Mundra.
4. Guard File.



