प्रधान आयुक्त का कार्यालय, सीमा शुल्क ,अहमदाबाद

"सीमाशुल्क भवन ,"पहली मंजिल ,पुराने हाईकोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद - 380 009.

दूरभाष :(079) 2754 4630 **E-mail:** cus-ahmd-adj@gov.in फैक्स :(079) 2754 2343

DIN – 20261164WY0000492BAB

PREAMBLE

A	फ़ाइल संख्या/ File No.	:	CUS/SHED/MISC/1992/2026-ICD-SNND-CUS-COMMRTE-AHMEDABAD
B	कारण बताओ नोटिस संख्या–तारीख / Show Cause Notice No. and Date	:	The importer vide letter dated 13.10.2026 has requested for waiver of SCN & PH
C	मूल आदेश संख्या/ Order-In-Original No.	:	OIO No. 107/ADC/SRV/O&A/HQ/2026-27
D	आदेश तिथि/ Date of Order-In-Original	:	03.11.2026
E	जारी करनेकी तारीख/ Date of Issue	:	03.11.2026
F	द्वारापारित/ Passed By	:	Shree Ram Vishnoi Additional Commissioner, Customs Ahmedabad.
G	आयातक का नाम औरपता / Name and Address of Importer / Passenger	:	M/s. G. R. Metalloys Pvt. Ltd., Survey No. 401-403, Nr. Hitachi Home Appliances Ltd., PO Indrad, Kadi, Mehsana - 382721

(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हे यह जारी की गयी है।
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क(अपील), चौथी मंज़िल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:
(i)	अपील की एक प्रति और;
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या ड्यूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।

BRIEF FACTS OF THE CASE

M/s. G. R. Metalloys Pvt. Ltd., Survey No. 401-403, Nr. Hitachi Home Appliances Ltd., PO Indrad, Kadi, Mehsana - 382721 (IEC: 0812023773) (hereinafter referred to as the 'Importer'), have imported following consignments of Aluminium Scrap Troma of Taiwan origin, as detailed in Table-A, below and for clearance thereof, filed Bill of Entry as mentioned below through Customs Broker i.e. M/s. Suraj Forwarders & Shipping Agencies having CB Code ABOFS1766LCH005.

Table-A

S. No.	BL & BE details	Description of material	Qty of the goods (Kg.)	Assessable Value of the goods (in Rs.)
1	B/L No. OOLU2335002070 dt. 21.08.2026; BE No. 3990479 dated 24.09.2026	Aluminium Scrap Troma As Per ISRI	14,861 kg	46,75,271/-

2.1. During the course of assessment of the said Bill of Entry No. 3990479 dated 24.09.2026, the Assessing Officer, vide query dated 30.09.2026, sought the Pre-Shipment Inspection Certificate (PSIC) from the importer, the same being a mandatory document for clearance of metallic scrap. Thereafter, the importer, vide letter dated 13.10.2026 (received on 17.10.2026), approached ICD-Sanand, Customs office with a request for PSIC post receipt of the containers, i.e. after arrival of the goods at ICD Sanand.

2.2. It was observed that the importer imported Aluminium Scrap Troma, as per ISRI, falling under CTH 76020010 from Taiwan origin. In response to the query raised by the Assessing Officer, the importer, vide letter dated 13.10.2026, submitted that the overseas shipper did not provide the mandatory PSIC as no approved agency was available for issuance of the PSIC, which was beyond the control of the exporter, and therefore has requested permission for post-shipment inspection and issuance of the requisite inspection certificate, and for clearance of the goods subject to compliance with the applicable requirements.

2.3. Further, the importer submitted the letter dated 16.10.2026 of the supplier i.e. M/s. Mitsui & Co. (Hong Kong) Ltd. wherein they submitted that PSIC could not be provided as no approved agency was available for PSIC issuance.

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

Para 2.32 of Foreign Trade Policy:

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

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

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

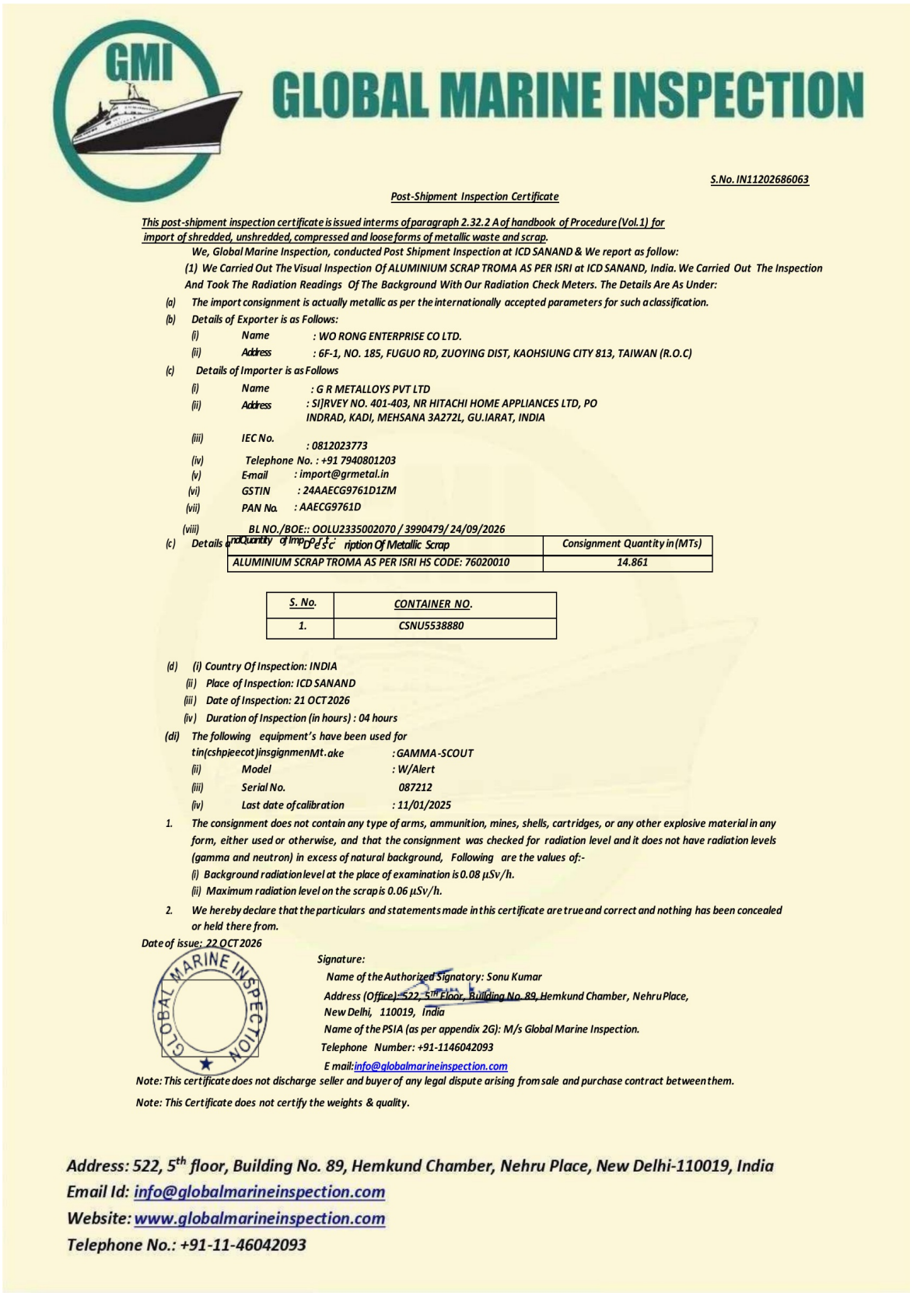
(i) At the time of the clearance of goods, importer shall furnish to the Customs pre-shipment inspection certificate as per the format in Appendix 2H from any of the Inspection& Certification agencies given in Appendix-2G to the effect that the consignment does not contain any type of arms, ammunition,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

4. Therefore, provisions of Para 2.32 of FTP and Para 2.51 (d) (i) of Handbook

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

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

6. As per request of the Importer vide letter dated 13.10.2026, the goods were permitted to undergo post-import inspection by the Pre-Shipment Inspection Agency (PSIA) and examination by Customs was conducted. The consignment has been inspected by PSIA M/s. Global Marine Inspection at ICD Sanand on 21.10.2026 and as per PSIC Inspection Certificate Sr. No. IN11202686063 dated 22.10.2026 issued by said PSIA the import consignments are, inter alia, found free from arms / ammunition and radiation levels are within normal limits. Image of PSIC Certificate is appended below:



GLOBAL MARINE INSPECTION

S.No. IN11202686063

Post-Shipment Inspection Certificate

This post-shipment inspection certificate is issued interms of paragraph 2.32.2 A of handbook of Procedure (Vol.1) for import of shredded, unshredded, compressed and loose forms of metallic waste and scrap.

We, Global Marine Inspection, conducted Post Shipment Inspection at ICD SANAND & We report as follow:

(1) We Carried Out The Visual Inspection Of ALUMINIUM SCRAP TROMA AS PER ISRI at ICD SANAND, India. We Carried Out The Inspection And Took The Radiation Readings Of The Background With Our Radiation Check Meters. The Details Are As Under:

(a) The import consignment is actually metallic as per the internationally accepted parameters for such a classification.

(b) Details of Exporter is as Follows:

(i) Name : WO RONG ENTERPRISE CO LTD.

(ii) Address : 6F-1, NO. 185, FUGUO RD, ZUOYING DIST, KAOHSIUNG CITY 813, TAIWAN (R.O.C)

(c) Details of Importer is as Follows

(i) Name : G R METALLOYS PVT LTD

(ii) Address : SIJRVEY NO. 401-403, NR HITACHI HOME APPLIANCES LTD, PO INDRAD, KADI, MEHSANA 3A272L, GU.IARAT, INDIA

(iii) IEC No. : 0812023773

(iv) Telephone No. : +91 7940801203

(v) E-mail : import@grmetal.in

(vi) GSTIN : 24AAECG9761D1ZM

(vii) PAN No. : AAECG9761D

(viii) BL NO./BOE:: OOLU2335002070 / 3990479/ 24/09/2026

(c) Details of Quantity of Imported Consignment:

Description Of Metallic Scrap	Consignment Quantity in (MTs)
ALUMINIUM SCRAP TROMA AS PER ISRI HS CODE: 76020010	14.861

S. No.	CONTAINER NO.
1.	CSNU5538880

(d) (i) Country Of Inspection: INDIA

(ii) Place of Inspection: ICD SANAND

(iii) Date of Inspection: 21 OCT 2026

(iv) Duration of Inspection (in hours) : 04 hours

(di) The following equipment's have been used for inspection of consignment

(i) Make : GAMMA-SCOUT

(ii) Model : W/Alert

(iii) Serial No. : 087212

(iv) Last date of calibration : 11/01/2025

1. The consignment does not contain any type of arms, ammunition, mines, shells, cartridges, or any other explosive material in any form, either used or otherwise, and that the consignment was checked for radiation level and it does not have radiation levels (gamma and neutron) in excess of natural background, Following are the values of:-
   (i) Background radiation level at the place of examination is 0.08 $\mu Sv/h$.
   (ii) Maximum radiation level on the scrap is 0.06 $\mu Sv/h$.
2. We hereby declare that the particulars and statements made in this certificate are true and correct and nothing has been concealed or held there from.

Date of issue: 22 OCT 2026

GLOBAL MARINE INSPECTION

Signature:

Name of the Authorized Signatory: Sonu Kumar

Address (Office): 522, 5th Floor, Building No. 89, Hemkund Chamber, Nehru Place, New Delhi, 110019, India

Name of the PSIA (as per appendix 2G): M/s Global Marine Inspection.

Telephone Number: +91-1146042093

E mail: info@globalmarineinspection.com

Note: This certificate does not discharge seller and buyer of any legal dispute arising from sale and purchase contract between them.

Note: This Certificate does not certify the weights & quality.

Address: 522, 5th floor, Building No. 89, Hemkund Chamber, Nehru Place, New Delhi-110019, India
Email Id: info@globalmarineinspection.com
Website: www.globalmarineinspection.com
Telephone No.: +91-11-46042093

The Customs examination has also found that the goods are as per declared description in the import documents. The Importer through letter dated 13.10.2026 submitted copy of Bill of Entry, Commercial Invoice/ PL, Sales Contract, BL, Certificate of Origin, Duty Payment E-Receipt and overseas supplier letter dated

16.10.2026.

PERSONAL HEARING

7. Importer vide letter dated 13.10.2026 has, inter-alia, conveyed their willingness to pay fine and penalty, if applicable and requested for waiver of Show Cause Notice and Personal Hearing.

DISCUSSION AND FINDINGS

8.1 I have carefully gone through the facts of the case. I find that M/s. G. R. Metalloys Pvt. Ltd. have imported consignment of metallic scrap (details as per Table-A) and filed Bill of Entry for seeking clearance thereof. I find that the said consignment was not accompanied by the mandatory Pre-Shipment Inspection Certificate (PSIC). During the course of assessment, the Assessing Officer, vide query dated 30.09.2026, sought the PSIC from the importer, whereupon the importer, vide letter dated 13.10.2026, admitted that the consignment had been imported without PSIC and submitted overseas supplier i.e. M/s. Mitsui & Co. (Hong Kong) Ltd. letter dated 16.10.2026 wherein it has been stated that PSIC could not be provided as no approved agency was available for PSIC issuance. Therefore, requested that the goods be allowed to be inspected by PSIA post import.

8.2 I find that the provisions of Foreign Trade Policy (Para 2.32) read with Handbook of Procedures (Para 2.51) quoted in foregoing paras make it clear that consignments of metallic scrap have to be inspected by a Pre-Shipment Inspection Agency notified by the DGFT in the country of export itself for confirming that it does not contain hazardous, toxic waste, radioactive contaminated waste/scrap containing radioactive material, any types of arms, ammunition, mines, shells, live or used cartridge or any other explosive material. Para 2.51 (d) (v)(vi) of HBoP makes it more clear, which states “Import consignments of metallic waste and scrap shall be subject to pre-shipment inspection certificate (PSIC) from the country of origin.”

8.3 I find that the consignment of metallic scrap was imported without a valid PSIC, and the absence of PSIC came to notice only when the Out of Charge Officer sought the same vide query dated 30.09.2026. Although the consignment, upon post-import inspection by PSIA at ICD Sanand, has been found to be free from arms / ammunition / radioactive material. The provisions of Foreign Trade (Development & Regulation) Act, 1992 read with FTP and HBoP have been contravened by the Importer by importing metallic scrap into India without a valid PSIC. As such, I find that the subject import goods are liable for confiscation under

Section 111(d) of the Customs Act, 1962. The importer has failed to follow the procedure prescribed under Foreign Trade Policy read with HBoP applicable for import of metallic scrap. This omission on the part of the Importer M/s. G. R. Metalloys Pvt. Ltd. has rendered them liable for penalty under Section 112(a)(i) for rendering the goods liable for confiscation.

8.4 Having regard to the facts and circumstances of the case, particularly the subsequent submission of valid Post inspection certificate, the satisfactory inspection results absence of any adverse finding regarding prohibited or hazardous materials, and the fact that the post-shipment inspection was undertaken with the permission of the competent authority, I find that the lapse, though constituting non-compliance with the prescribed import procedure, is viewed in the light of the subsequent corrective action taken by the Importer. In these circumstances, a lenient view is considered appropriate while determining the consequences of the contravention. Accordingly, I hold that the impugned goods are liable to confiscation under Section 111(d) of the Customs Act, 1962. However, having regard to the subsequent submission of valid Post-Shipment Inspection Certificates, the satisfactory inspection results and the permission granted for post-shipment inspection, I consider it appropriate to extend to the Importer an option to redeem the goods for home consumption under Section 125(1) of the Customs Act, 1962, on payment of redemption fine in lieu of confiscation, in addition to the applicable customs duties and other charges payable in accordance with law, subject to fulfilment of all other applicable statutory requirements.

8.5 Nevertheless, the subsequent compliance does not, by itself, obliterate the contravention that had occurred at the time of import. The Importer was required to ensure compliance with the prescribed conditions before shipment of any goods to India. The failure to do so renders the Importer liable to penalty under Section 112(a)(i) of the Customs Act, 1962, subject to the ingredients and applicability of the said provision being established in the facts of the present case. At the same time, considering the nature of the contravention, the satisfactory outcome of the subsequent inspection, the absence of any adverse findings regarding prohibited or hazardous materials, and the corrective action undertaken by the Importer, I consider that the circumstances warrant a lenient approach in determining the quantum of penalty **under Section 112(a)(i) of the Customs Act, 1962,** commensurate with the nature and gravity of the contravention and the mitigating circumstances discussed above.

9. Accordingly, I pass the following order:

ORDER

i. I order for confiscation of the impugned goods Aluminium Scrap Troma as Per ISRI, weighing 14.861 MTs and having an assessable value of Rs. 46,75,271/- (Rupees Forty Six Lakhs Seventy Five Thousand Two Hundred Seventy One only), under Section 111(d) of the Customs Act, 1962, imported vide Bill of Entry No. 3990479 dated 24.09.2026. However, I give the importer an option to pay fine in lieu of confiscation under Section 125 (1) of the Customs Act, 1962 to redeem the said goods upon payment of redemption fine of **Rs. 50,000/- (Rupees Fifty Thousand only).** Further in terms of Section 125(2) of the Customs Act 1962, the importer in addition to the aforesaid redemption fine shall be liable to pay the applicable customs duty and charges payable in respect of the said goods, before clearance or release thereof.

ii. I impose a penalty of **Rs. 25,000/- (Rupees Twenty Five Thousand only)** on Importer M/s. G. R. Metalloys Pvt. Ltd., Survey No. 401-403, Nr. Hitachi Home Appliances Ltd., PO Indrad, Kadi, Mehsana - 382721, under **Section 112(a) (i)** of the Customs Act, 1962, for acts of omission and commission that rendered the impugned goods liable to confiscation under Section 111(d) of the Act.

iii. I order to release the goods imported vide Bill of Entry No. 3990479 dated 24.09.2026 for home consumption, only after full realization of the duty, redemption fine, penalty, and upon full compliance with out-of-charge formalities on the ICES system.

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

Digitally signed by
SHREE RAM VISHNOI
Date: 03-11-2026
17:27:59

(Shree Ram Vishnoi)
Additional Commissioner,
Customs Ahmedabad

DIN: 20261164WY0000492BAB
Date:03.11.2026

To,
M/s. G. R. Metalloys Pvt. Ltd. (IEC: 0812023773),
Survey No. 401-403, Nr. Hitachi Home Appliances Ltd.,
PO Indrad, Kadi, Mehsana – 382721

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cell), Customs, HQ, Ahmedabad.
2. The Asst./Dy. Commissioner of Customs (EDI/Systems), Customs, HQ, Ahmedabad.
3. The Asst./Dy. Commissioner of Customs, ICD Sanand, Ahmedabad.
4. Guard File.