



सीमाशुल्क(अपील) आयुक्तकाकार्यालय,

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

चौथीमंजिल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड IshwarBhuvan Road,

नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009

दूरभाषक्रमांक Tel. No. 079-26589281

DIN- 20251171MN0000376174

क	फ़ाइलसंख्या FILE NO.	S/49-158/CUS/MUN/2024-25
ख	अपीलआदेश संख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	MUN-CUSTM-000-APP-427-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	28.11.2025
ङ	उद्भूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	OIO No. MCH/ADC/MK/72/2024-25 dtd. 14.06.2024
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	28.11.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Jindal Foods, D-2 Vinoba Kinj, Rohini, Sector-9, Delhi-110085

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 (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.
	खेत सम्बन्धित आदेश/Order relating to :
(क)	बैगेज के रूप में आयातित कोई माल.
(a)	any goods imported on baggage.
(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				
(ब)	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 (यथासंशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मरों के शीर्षके अधीन आता है, में रु. 200/- (रूपए दो सौ मात्र) या रु.1000/- (रूपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां। यदि शुल्क, मांगा गया व्याज, लगाया गया दंड की राशि और रूपए 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 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, केंद्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं				
	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 :				
	<table border="1"> <tr> <td data-bbox="234 1580 833 1685">सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</td><td data-bbox="833 1580 1458 1685">Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</td></tr> <tr> <td data-bbox="234 1685 833 1789">दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</td><td data-bbox="833 1685 1458 1789">2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</td></tr> </table>	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench	दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench				
दूसरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, 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-				
	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 रुपए।				
(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 रूपये पचास लाख से अधिक न हो तो; पाँच हजार रुपए				
(ब)	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 रुपए से अधिक हो तो; दस हजार रुपए.
(c)	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 हैं, 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.	<p>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.</p> <p>Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-</p> <p>(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or</p> <p>(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.</p>



ORDER - IN - APPEAL

M/s. Jindal Foods, D-2 Vinoba Kinj, Rohini, Sector-9, Delhi-110085 (hereinafter referred to as the "appellant") have filed the present appeal under Section 128 of the Customs Act, 1962 against the OIO No. MCH/ADC/MK/72/2024-25 dtd. 14.06.2024 issued by the Additional Commissioner of Customs, Mundra.

2. Facts of the case, in brief, are that the Appellant, has filed a Shipping Bill No. 7301655 dated 27.01.2023 through their CHA M/s S R S CARGO INTERNATIONAL for export of goods declared as "Indian Parboiled Rice" classified under CTH 10063010. As per Board Instruction No. 29/2022-Customs dated 28.10.2022, representative sample was drawn and sent to CRCL Kandla vide Test Memo and the cargo has been allowed for export on provisional basis on submission of Test Bond submitted by the Exporter which was accepted by the Deputy Commissioner (Export), Customs House, Mundra. Respective Test Report was received against the Test Memo wherein it was mentioned that "Based on the physical appearance, forms and analytical findings, it appears to be "Para-boiled Rice (non- basmati) (27.3% broken)", against the declared export cargo in the Shipping Bill as "Indian Parboiled Rice". The details of Shipping Bills and their corresponding Test Report are as under:

Sr No	Shipping Bill No. & Date	Net Weight	Test Report no. & Date	FOB Declared in SB (Rs)	Summary of Test result
1	7301655 dated 27.01.2023	1500 Mts	9082 dated 31.01.2023	45051952	Parboiled Rice (non- basmati) (27.3% broken)

2.1 A copy of the said Test Report was provided to the Appellant, viz., M/s Jindal Foods for their information with a specific request to submit their submission within 10 days of the communication as to why the proceedings should not be initiated under Customs Act, 1962 as the instant case was seen falling under the purview of Mis-declaration of the Export cargo.




2.2 With reference to above mentioned shipping bill, the Appellant had classified the same goods as "Indian Parboiled Rice" classified under CTH 10063010 but pursuant to the outcome of the Test Result, the consignment of the exported goods is found to be "Parboiled Rice (non-basmati) (27.3% broken)". As per Customs Tariff, Broken Rice is classifiable under CTH 10064000 and therefore the goods already exported 'is required "to be classified' under CTH 10064000 and to be confiscated being Prohibited Goods as per Notification No. 31/2015- 2020-Customs dated 08.09.2022 issued by the Board. It is also pertinent to mention that goods are also found to be other than Parboiled which concludes to be a mis-declaration as well.

2.3 Whereas, the Appellant under the Customs Bond had bind themselves to the effect that in the event of failure of cargo in the Test Report, the Exporter will pay the duty along with interest, fine and/or penalty, if any imposed for contravention of the Customs Act, 1962 and other allied Acts. And on the basis of Customs Bond submitted by the Appellant, the goods were allowed for ultimate export provisionally. Subsequently the Test Reports confirmed the export goods were "Parboiled Rice (non-basmati) (27.3% broken)". Accordingly, Shipping Bill mentioned in the Table above needed to be assessed finally on the basis of Test Report. On the basis of Test Report, the goods needed to be re-classified under CTH 10064000. Consequently, the Appellant was liable for penal action.

2.4 The Appellant appeared to have failed to declare the correct classification of the export cargo in the Shipping Bill. It appeared that the appellant had resorted to mis-classification and mis-declaration of the export cargo in order to evade payment of export duty/cess leviable on the export cargo. Thus, the Appellant has contravened the provisions of the Section 50 of the Customs Act, 1962. The acts of omission and commission made by the Appellant rendered the export cargo liable for confiscation under Section 113(i) and 1113(d) of the Customs Act, 1962. On account of export goods liable for confiscation, the Appellant has made themselves liable for penal action under Section 114 (i) & 114 (ii) of the Customs Act, 1962. On account of contravention of the provisions of Section 50 of the Customs Act, 1962, the Appellant has made themselves liable for penal action under Section 117 of the Customs Act, 1962.

2.5 In view of the above, a Show Cause Notice was issued to the Appellant as to why:



- (i) the classification of the goods declared by the Appellant under Shipping Bills tabulated above should not be rejected and re-classified under CTH 10064000;
- (ii) the goods covered under Shipping Bill tabulated above should not be confiscated under Section 113 (d) and 113(i) of the Customs Act, 1962;
- (iii) the penalty under Section 114 (i) and (ii) of the Customs Act, 1962 should not be imposed upon the Appellant;
- (iv) the penalty under Section 117 of the Customs Act, 1962 should not be imposed upon the Appellant.

2.6 Consequently, the Adjudicating Authority decided the case vide passed the order as under:

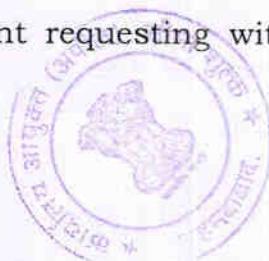
- (i) She ordered to reject the classification of the exported goods under CTH 10063010, as declared by the appellant and ordered to re-classify the same under CTH- 10064000 for Shipping Bill No. 7301655 dated 27.01.2023;
- (ii) She ordered for confiscation of the goods having FOB value of Rs. 4,50,51,952/- covered under Shipping Bill No. 7301655 dated 27.01.2023 under Section 113 (d) & 113(i) of the Customs Act, 1962. However, as the goods had already been exported under Bond, he imposed Redemption Fine of Rs 46,00,000/- (Rupees Forty Six Lakhs only);
- (iii) She imposed Penalty of Rs 23,00,000/- (Rupees Twenty Three lakhs only) covered under Shipping Bill No. 7301655 dated 27.01.2023 under Section 114 (i) of the Customs Act, 1962;
- (iv) She refrained from imposing penalty under section 114(ii) & 117 of the Customs Act, 1962.

SUBMISSIONS OF THE APPELLANT:

3. Being aggrieved with the impugned order, the Appellant has filed the present appeals Further, the appellant have also filed an application for Condonation of delay in filing appeal.

3.1 Subsequently, vide their letter dated 27.11.2025, the Appellant have submitted that they have inadvertently filed two appeal against the OIO No. MCH/ADC/MK/72/2024-25 dtd. 14.06.2024 They have further requested to consider the earlier appeal filed and the present appeal may be treated as withdrawn.

3.2 I have gone through the facts of case available on record, letter dated 27.11.2025 submitted by the Appellant requesting withdrawal of the appeal.

4. In view of specific request made by the Appellant for withdrawal of appeal, I allow withdrawal of appeal filed by the appellant.

5. Therefore, the appeal filed by the appellant is dismissed as withdrawn.



सत्यापित/ATTESTED

अधीक्षक/SUPERINTENDENT

सीमा शुल्क (अपील), अहमदाबाद,
CUSTOMS (APPEALS), AHMEDABAD

F.No. S/49-158/CUS/MUN/2024-25

4623

By Speed Post/E-Mail.

(AMIT GUPTA)

Commissioner (Appeals),
Customs, Ahmedabad

Date: 28.11.2025

To,
M/s. Jindal Foods,
D-2 Vinoba Kinj, Rohini, Sector-9,
Delhi-110085

Copy to :-

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