



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद
“सीमा शुल्क भवन,” पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा,
अहमदाबाद – 380 009.

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

DIN: 20250271MN000000D9AD

PREAMBLE

| | | | |
|------|--|---|---|
| A | फाइल संख्या / File No. | : | VIII/10-259/ICD-Khodiyar/O&A/HQ/2024-25 |
| B | कारण बताओ नोटिस संख्या – तारीख / Show Cause Notice No. and Date | : | WAIVER OF SCN BY IMPORTER |
| C | मूल आदेश संख्या / Order-In-Original No. | : | 256/ADC/SRV/O&A/2024-25 |
| D | आदेश तिथि / Date of Order-In-Original | : | 14.02.2025 |
| E | जारी करने की तारीख / Date of Issue | : | 14.02.2025 |
| F | द्वारा पारित / Passed By | : | SHREE RAM VISHNOI, Additional Commissioner, Customs, Ahmedabad. |
| G | आयातक का नाम और पता / Name and Address of Importer / Noticee | : | M/S. RUSHIL DÉCOR LTD., SURVEY NO. 155/1, 156, 167/1, 169, N, RUSHIL DÉCOR LIMITED UNITMRPL, DHOL, MANSA, 382845 |
| (1) | यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हें 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 मंजिल, 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 इयूटी 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. RUSHIL DÉCOR LTD., situated at Survey No. 155/1, 156, 167/1, 169, N, Rushil Décor Limited UNITMRPL, Dhol, Mansa, Gujarat- 382845 (hereinafter referred to as 'the importer' for sake of brevity) filed Bill of Entry No. 7933407 dated 22.01.2025 through their Custom Broker M/s. S. M. Enterprise. The details of Bill of Entry are given below in the Table-A:-

TABLE - A

| | |
|---|--|
| Bill of Entry & Date | 7933407 dated 22.01.2025 |
| Description | Tissue Paper, Base Paper for waxing coating and impregnating-plain |
| Customs Tariff Item | 48025450, 48059100 |
| Declared Assessable Value in Rs. | Rs. 24,13,868/- |
| PIMS Reg. No. | ORIGINAL-DPIIT-PPR-2025-316406 dated 31.01.2025 |

2. DGFT, vide Notification No. 11/2015-20 dated 25th May 2022, amended the import policy for items specified in Annexure-A thereto falling under Chapter 48 of Schedule-I (Import Policy) from 'Free' to 'Free subject to compulsory registration under Paper Import Monitoring System (PIMS)' with effect from 01.10.2022. Further, as per para 1(c) of the said notification the importer is required to submit advance information in an online system and can apply for registration not earlier than 75th day and not later than 5th day before the expected date of arrival of import consignment and the automatic number thus generated shall remain valid for a period of 75 days.

3. In the instant case, said Bills of Entry was in assessment in FAG in which officer has given query regarding invalid PIMS registration certificate and later pushed the BE in PAG with a remark for adjudication and further necessary action. In this regard, it was observed that the imported goods fall under HS Code 48010090 which is covered under Annexure A to DGFT Notification No. 11/2015-20 dated 25th May 2022. Consequently, the imported goods are covered under the amended policy condition and their import is free subject to registration under PIMS. Further that such registration is required to be obtained in accordance with conditions prescribed under paragraph 1(c) of the referred DGFT Notification.

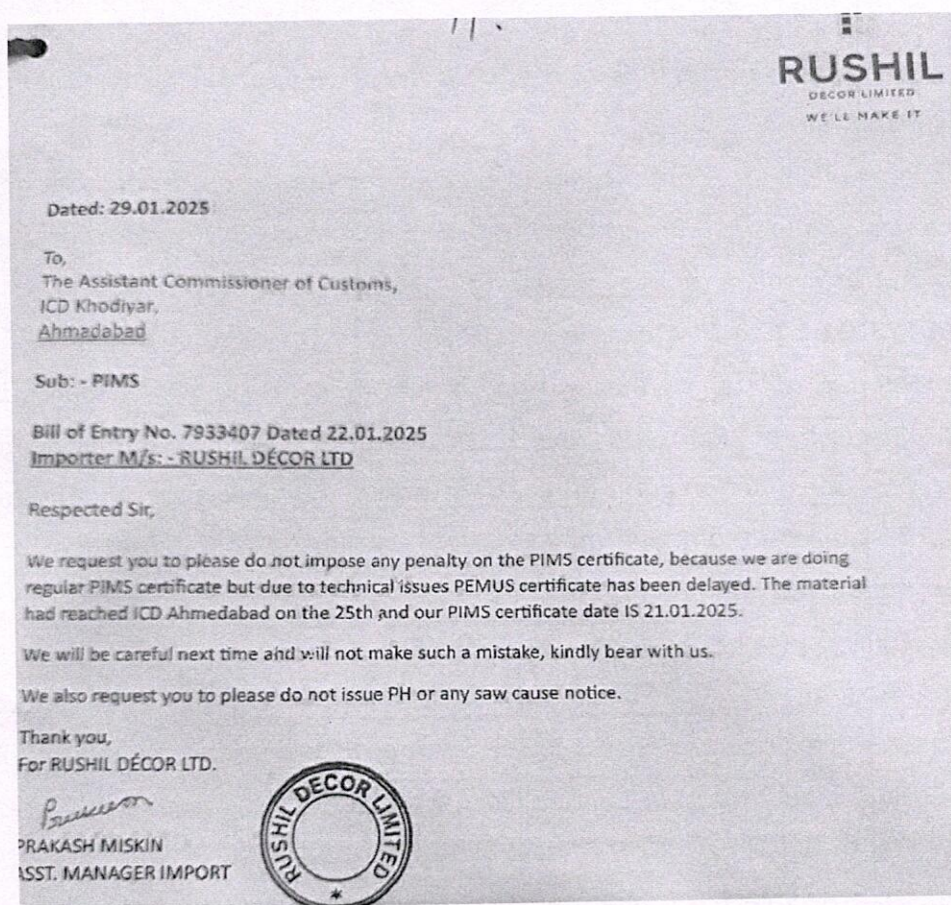
4. In view of the above, it was observed that importer has obtained PIMS registration on 21.01.2025 and date of arrival of container is 25.01.2025. Therefore, it is submitted that PIMS date is beyond the period as prescribed under the Policy Condition introduced vide DGFT Notification no. 11/2015-20 dated 25 May 2022. Since the import is in violation of the of the policy provisions in force, it appeared that the same is in contravention of the Foreign Trade Policy and section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992. Consequently, the imported goods, as detailed in Table-A above, are liable for confiscation under Section 111(d)

of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a) of the Customs Act, 1962.

5. The above facts were brought to the notice of the importer. In response, the importer, vide their letter dated 29.01.2025 stated that due to some technical error, they could not get PIMS certificate on time. The importer vide said letter requested for waiver of SCN and personal hearing.

WRITTEN SUBMISSION AND PERSONAL HEARING:

6. The importer vide their letter dated 29.01.2025 stated that due to some technical error, they could not get PIMS certificate on time and they will be careful next time. The importer vide said letter requested for waiver of SCN and personal hearing as below:-



DISCUSSION & FINDINGS:

7. I have carefully gone through the records and facts of this case as well as the written submission and records of personal hearing made by the importer.

8. I find that as indicated in Table-A above and discussed in the foregoing paragraphs, it is not in dispute that the imported goods are covered under the ITC (HS) codes indicated in Annexure-A to DGFT Notification No. 11/2015-20 dated 25 May 2022 and are therefore hit by the policy conditions prescribed thereunder. It is also a fact on record that importer has obtained PIMS registration on 21.01.2025 and Container Arrival date is 25.01.2025. Therefore, PIMS date is beyond the period as prescribed under the Policy Condition.

U/C me

9. Further, I find that the importer, vide their letter dated 29.01.2025 stated that that due to technical issues, they registered on PIMS website delayed for requisite certificate that resulted in non-compliance to the PIMS registration guidelines. The same was noticed at the time of out of charge and also given query regarding this. I find that they have not provided any evidence in support of their claim. I also find that the importer was well aware of the fact that they require registration of the imported goods under Paper Import Monitoring System (PIMS) as per DGFT Notification No. 11/2015-20 dated 25 May 2022 and clear the cargo within validity period of registration.

10. I find that the goods covered under Bill of Entry 7933407 dated 22.01.2025 imported in violation of the policy conditions in force, the import is in contravention of Section 11(1) of FTDR Act, 1992 and the imported goods are prohibited goods as defined under section 2(33) of the Customs Act, 1962. Relevant provision is reproduced below:-

Section 11 in The Foreign Trade (Development and Regulation) Act, 1992

"11. Contravention of provisions of this Act, rules, orders and foreign trade policy.—

(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force."

Section 2(33) in The Customs Act, 1962

"(33) "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(4) & 4A of Customs Act, 1962

The importer while presenting a bill of entry shall at the foot thereof 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] [Substituted 'relating to the imported goods' by Finance Act, 2018 (Act No. 13 of 2018), dated 29.3.2018].

(4A) [The importer who presents a bill of entry shall ensure the following, namely: -

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]*

Section 111 in The Customs Act, 1962

"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;

..."

11. Thus, I find that DGFT has introduced PIMS to capture specific details of the import of Paper and Paper products under Chapter 48 of ITC (HS), 2017, Schedule-1. The system would collect detailed information on imports of these products which will aid in the analysis of trade data and facilitate policy formulation. Real-time access to information will enable monitoring and targeted decision-making. And to achieve this, DGFT in terms of the ITC (HS) Policy Condition introduced vide DGFT Notification No. 11/2015-20 dated 25 May 2022 has given ample time approx. 70 days to importers for getting registration. However, they failed to register in the prescribed time period as provided vide DGFT notification *ibid*. Therefore, I find that the importer has rendered the imported goods liable for confiscation under section 111(d) of the Customs Act 1962 due to omissions and submissions of the importer.

12. However, I find that the importer was well aware of the fact that they require registration of the imported goods under Paper Import Monitoring System (PIMS) as per DGFT Notification No. 11/2015-20 dated 25 May 2022. However, they failed to do so. Looking at their past track record, I use my discretion to give an option to redeem the impugned seized cargo/goods on payment of a redemption fine, as provided under Section 125 of the Act. Section 125 reads as follows:

"(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 1 [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:"

13. Further, I also find that the owing to above omission and commission the importer has rendered himself liable to penalty under section 112(a) of the Customs Act 1962.

"Section 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

..."



14. I find that the importer has violated the conditions of DGFT Notification and the subject goods were found to be liable for confiscation under section 111(d) of the Customs Act 1962 and rendered themselves for penalty under Section 112 of Customs Act, 1962. I find that there is no implication of the revenue, however there is a procedural lapse of part of the importer, for which I find the noticee is liable for a penalty under section 112(a) of the Customs Act, 1962.

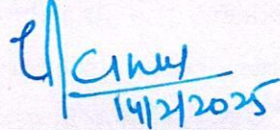
15. In view of above foregoing paras, I pass the following Order

ORDER

(i) I order Confiscation of goods valued at Rs. 24,13,868/- (Rupees Twenty Four Lakhs Thirteen Thousand Eight Hundred Sixty Eight Only) imported vide B/E No. 7933407 dated 22.01.2025 under section 111(d) of the Customs Act 1962. However, I give an option to M/s. Rushil Décor Ltd. to redeem the goods on payment of a Redemption Fine of **Rs. 1,00,000/- (Rupees One-Lakh Only)** under section 125 of Customs Act 1962 in lieu of confiscation.

(ii) I impose a penalty of **Rs. 50,000/- (Rupees Fifty Thousand Only)** on the importer M/s. Rushil Décor Ltd. under section 112(a) of the Customs Act 1962.

16. This Order is issued without prejudice to any other action that may be taken against the importer 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.


(SHREE RAM VISHNOI)
Additional Commissioner

DIN: **20250271MN000000D9AD**

F. No. VIII/10-259/ICD-Khodiyar/O&A/HQ/2024-25
To,

Date: **14.02.2025**

M/S. RUSHIL DÉCOR LTD.,
SURVEY NO. 155/1, 156, 167/1, 169, N,
RUSHIL DÉCOR LIMITED UNITMRPL,
DHOL, MANSA, 382845
Copy to:-

- (i) The Principal Commissioner, Customs Ahmedabad (Kind Attention: RRA Section).
- (ii) The Assistant Commissioner of Customs, ICD -Khodiyar, Ahmedabad
- (iii) The Superintendent, Customs, H.Q. (Systems), Ahmedabad, in PDF format for uploading on website of Customs Commissionerate, Ahmedabad
- (iv) The Superintendent (Task Force), Customs-Ahmedabad
- (v) Guard File