OFFICE OF THE PRINCIAPAL COMMISSIONER OF CUSTOMS
CUSTOMS HOUSE, MP & SEZ
MUNDRA, KUTCH-GUJARAT -370421
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A	**FILE NO.** फ़ाइल संख्या	**CUS/APR/BE/1603/2026-Gr 4**
B	**OIO NO.** आदेश संख्या	**MCH/ADC/ZDC/227/2026-27**
C	**PASSED BY** जारीकर्ता	Dipak Zala Additional Commissioner of Customs, Customs House, Mundra.
D	**DATE OF ORDER** आदेश की तारीख	24.07.2026
E	**DATE OF ISSUE** जारी करने की तिथि	24.07.2026
F	**SCN No. & Date** कारण बताओ नोटिस क्रमांक	**IMPORTER REQUESTED FOR WAIVER in PH & SCN vide letter dated 21.07.2026**
G	**NOTICEE/ PARTY/ IMPORTER** नोटिसकर्ता/पार्टी/आयातक	**M/s LSC Metal Pvt Ltd,** Plot No 95, Nandanvan Industrial Bakrol Bujrang, Daskroi, Ahmedabad 382430, Gujarat

The Order – in – Original is granted to concern free of charge.

1. Any person aggrieved by this Order – in – Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. 1 to

The Commissioner of Customs (Appeal), MUNDRA,
Office at 7th floor, Mridul Tower, Behind Times of India,
Ashram Road Ahmedabad-380009

3. Appeal shall be filed within Sixty days from the date of Communication of this Order.
4. Appeal should be accompanied by a Fee of Rs. 5/- (Rupees Five Only) under Court Fees Act it must be accompanied by (i) copy of the Appeal, (ii) this copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five Only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.
5. Proof of payment of duty / interest / fine / penalty / deposit should be attached with the appeal memo.
6. While submitting the appeal, the Customs (Appeals) Rules, 1982 and

other provisions of the Customs Act, 1962 should be adhered to in all respect.

7. An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty or Penalty are in dispute, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

1. M/s, LSC METAL PVT LTD, Plot No 95, Nandanvan Industrial Bakrol Bujrang, Daskroi, Ahmedabad 382430, Gujarat holding **IEC- AAECL7120P** (hereinafter referred to as 'the Importer' for the sake of brevity) filed Bill of Entry No. **2559540 dated 16.07.2026** through their **CB M/s Aman Seatrans Pvt Ltd.**, for the clearance of **19,639 KGS of ALLOY STEEL SCRAP/CTH-72042990,** having total **Assessable Value Rs. 2,23,13,642.13**.

2. The cargo was examined under the supervision of Deputy Commissioner, Docks Examination, Custom House Mundra, in presence of authorized person of the CB. During the examination of the cargo, the weight of goods was found to be **1,621 KGS** in excess of the declared weight of cargo Gross Weight of **19,639 KGS** of total quantity, which is 8.254% excess of declared quantity. As per party request letter dated 21.07.2026 excess cargo found to be **1,621 KGS of ALLOY STEEL SCRAP against 19,639 KGS of declared quantity.**

3. In view of the above, total differential assessable value for the items **ALLOY STEEL SCRAP** found to be in excess comes to the tune of **Rs. 18,41,765/-** and differential duty comes to **Rs. 3,31,518/-.**

Item Sr No	Description of Goods	Excess Gross wt (Mts)	Excess Net wt (Mts)	Rate (USD)	Invoice Value (USD)	Assess. Value (Rs.)	Duty (Rs.)
1	Alloy Steel Scrap	1.621	1.621	11802.00	19134.04	1841765/-	**331518/**
			1.621		**19134.04**	**1841765/-**	**331518/**

RELEVANT LEGAL PROVISIONS IN THE CASE

4. **SECTION-46(4) of the Customs Act, 1962- Entry of Goods on importation-** 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, relating to the imported goods.

5. **Section 17(1) of the Customs Act, 1962**- **Assessment of duty**

After an importer has entered any imported goods under section 46 or an

exporter has entered any export goods under section 50 the imported goods or the export goods, as the case may be, or such part thereof as may be necessary may, without undue delay, be examined and tested by the proper officer.

6 . **SECTION 111(l) of the Customs Act, 1962- Confiscation of improperly imported goods, etc-**

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.

7 . **SECTION 111(m) of the Customs Act, 1962- Confiscation of improperly imported goods, etc-**

1. 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.

2. 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.

8 . **SECTION 112(a)(ii) of the Customs Act, 1962- Penalty for improper importation of goods, etc-** In the case of dutiable goods, other than prohibited goods, to a penalty 217 [not exceeding the duty sought to be evaded on such goods or five thousand rupees], whichever is the greater.

9. **SECTION 122A of the Customs Act, 1962- Adjudication Procedure-**

1. The adjudicating authority shall, in any proceeding under this Chapter or any other provision of this Act, give an opportunity of being heard to a party in a proceeding, if the party so desires.

2. The adjudicating authority may, if sufficient cause is shown, at any stage of proceeding referred to in sub-section (1), grant time, from time to time, to the parties or any of them and adjourn the hearing for reasons to be recorded in writing.

Provided that no such adjournment shall be granted more than three times to a party during the proceeding.

10. Thus, the importer mis-declared the quantity of goods to the tune of **1,621 KGS** valued at **Rs. 18,41,765/-** and the duty involved in respect of mis-declared goods is **Rs. 3,31,518/-.** The importer failed to observe the conditions of Section-46(4) of the Customs Act, 1962 and made the goods liable for confiscation under the provisions of Section 111(l) and 111(m) of the Customs Act 1962. For the said act of omission and commission, the importer appears

liable to the penal action under the provisions of Section 112(a)(ii) of the Customs Act, 1962.

PERSONAL HEARING AND WRITTEN SUBMISSION

11. The importer **M/s LSC Metal Pvt Ltd**, vide their letter dated **21.07.2026** submitted that they do not want Personal Hearing & Show Cause Notice in this matter and stated that they are ready to pay differential duty on subject excess goods.

DISCUSSION & FINDINGS

12. I have carefully gone through the facts of the case and records & evidences submitted before me and I find that the importer vide their **letter dated 21.07.2026** have requested for the waiver of the Personal Hearing & Show Cause Notice in the matter, therefore, I find that the principle of natural justice as provided in section 122 A of the Customs Act, 1962, have been completed. Hence, I proceed to decide the case on the basis of the documentary evidence available on records.

13. I find that on examination of the goods, the weight of cargo is found to be **21,260 KGS** against the declared weight of cargo Gross Weight of **19,639 KGS**. Thus, the importer mis-declared the quantity of goods to the tune of **1,621 KGS** valued at **Rs. 18,41,765/-** and differential duty thereof, comes to **Rs. 3,31,518/-.**

14. I find the importer has mis-declared the quantity of goods to the tune of **1,621 KGS** valued at Rs. **18,41,765/-** in the above-mentioned Bill of Entry. Therefore, I hold that the goods were found in excess is liable for confiscation under section 111(l) & 111(m) of the Customs Act, 1962. I also hold that for the said act of omission and commission, the importer is also liable for penal action under Section 112a(ii) of the Customs Act, 1962.

15. In view of the foregoing discussion and findings, I pass the following Order.

ORDER

a. I order to confiscate the goods viz. **1,621 KGS** valued at **Rs. 18,41,765/-** imported against Bill of Entry No. **2559540 dated 16.07.2026** under Section 111(l) and 111(m) of the Customs Act, 1962, However, I give an option to the importer to redeem the same on payment of **Redemption Fine of Rs. 1,80,000/- (Rupees One Lakh Eighty Thousand Only)** in lieu of confiscation under Section 125 of the Customs Act, 1962.
b. I demand applicable differential duty of **Rs. 3,31,518/- (Rupees**

Three lakh Thirty One Thousand Five Hundred Eighteen only) by way of re-assessment under section 17 of the Customs Act, 1962.

c. I also impose a Penalty of **Rs. 30,000/- (Rupees Thirty Thousand Only) on M/s LSC Metal Pvt Ltd,** under Section 112(a)(ii) of the Customs Act, 1962.

16. This order is issued without prejudice to any other action which may be required to be taken against any person as per the provision of the Customs Act, 1962 or any other law for the time being in force.

Digitally signed by Dipakbhai Zala
Date: 24-07-2026 18:11:51

(Dipak Zala)
Additional Commissioner,
Import Assessment,
Customs Mundra

To,
M/s LSC METAL PVT LTD,
Plot No 95, Nandanvan Industrial Bakrol Bujrang,
Daskroi, Ahmedabad 382430, Gujarat

Copy to:

1. The Deputy Commissioner of Customs (RRA/TRC/EDI), Customs Mundra
2. CB M/s Aman Seatrans Pvt Ltd
3. Guard File