

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT</p> <p>Phone: 02838-271426/271428 FAX :02838-271425, Email-group4- mundra@gov.in</p>	 <p>सत्यमेव जयते</p>
A. File No.	:	CUS/APR/BE//2025-Docks Examn
B. Order-in-Original No.	:	MCH/ADC/ZDC/236/2025-26
C. Date of order		10-09-2025
D. Date of issue		10-09-2025
E. Passed by	:	Dipak Zala Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
F. Noticee(s) / Party / Importer	:	M/s Cords Cable Industries Ltd. (IEC-0593008332)
G. DIN	:	20250971MO000000DABD

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

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:

“सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”

“The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within three months from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/-रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it

must be accompanied by

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मद्दसं-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ऊटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.

7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

8. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (Appeals) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा। 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 are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

M/s Cords Cable Industries Ltd. (IEC-0593008332) (hereinafter referred to as the 'Importer'), having their office at 94, 1st Floor, Shambhu Dayal Bagh Marg, Near Okhla Industrial Area Phase-III, Old Ishwar Nagar, New Delhi - 110020 have filed a BE NO. 4170988 dt. 29.08.2025 through their Customs Broker M/s. East west Cargo Movers The details of declared Assessable Value and Duty are as below-

Table-A

Sr. No.	BE Number	BE Date	Assessable value	Duty
1	4170988	29.08.2025	41,75,250/-	11,58,006/-

2. The BE as facilitated by the RMS. However, during clearance RMS officer found that the BE was non-compliant of SIMS registration timeline. Therefore, the BE was Forwarded to the group for adjudication. The details of particulars are as under:

Table-B

Sr. No.	BE Number	BE Date	Inward date	SIMS Date
1	4170988	29.08.2025	27.08.2025	28.08.2025

3. As per the notice dt. 13.06.2025 issued vide F. No.: S-21022/9/2025- TRADE-TAX, TRADE & TAXATION division, Ministry of Steel, Govt. of India by the undersecretary. Effective from 20.06.2025

The SIMS shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import of import consignment. The automatic Registration Number thus generated shall remain valid for a period of 75 days.

4. However, in the instant case, the importer has not followed the timelines/guidelines of the notice dt. 13.06.2025 issued vide F.No.: S -21022/9/2025- trade-tax, trade & taxation division, ministry of steel, Govt. of India by the undersecretary. As the SIMS registration certificate has been generated after the IGM inward date.

5. Since, goods were imported into India without the valid SIMS certificate, the impugned goods have been imported without authorization and are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for his act of omission and commission the importer is liable for penalty under Section 112(a) of the Customs Act, 1962.

6. The relevant provisions of law relating to import and valuation of goods in general, the Foreign Trade Policy and Rules relating to imports, the liability of the goods to confiscation under the provisions of the Custom Act, 1962 and other laws for the time being in force are summarized as under:

- a. As per **Section 46(4) of the Customs Act, 1962**, the importer while presenting a Bill of Entry shall 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.
- b. **Section 111(d) of the Customs Act, 1962** provides for confiscation of 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.
- c. **Section 112(a) of the Customs Act, 1962** : - penalty for any person, 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

7. In view of above, it appears that impugned goods are imported without requisite SIMS registration. Therefore, it appears that the goods imported vide impugned bill of entry 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.

RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

8. The Importer vide their letter dated **04.09.2025** has made following submission:

We wish to submit that we have imported 50MT HOT DIPPED GALVANIZED STEEL WIRE 0.9MM DIA and filed the above-mentioned Bill of entry through our Customs Broker M/s. EAST WEST CARGO MOVERS.

The SIMS certificate registration required for above cargo was delayed from our end due to some internal issue i.e. beyond the timelines given as per the Notice Dt.13/06/2025 issued from Ministry of Steel.

We further humbly submit that vessels expected arrival date changes frequently due to operational variations and hence timeline missed many a times which is beyond our control. Moreover, the intent of the provision is to ensure data monitoring by Ministry of Steel and not to restrict the goods, hence a lenient view may kindly be taken while deciding the adjudication.

We also submit that we do not want any show cause notice and personal hearing in this case and the bill of entry may be finalized/cleared on merit considering our request for taking lenient view in this matter.

DISCUSSION AND FINDINGS

9. I have carefully gone through the facts of the case. I find that M/s Cords Cable Industries Ltd. (IEC-0593008332) filed a Bill of Entry No. BE No. 4170988 dt. 29.08.2025 having assessable value and duty amount of Rs. 41,75,250/- and 11,58,006/- respectively. I find that The BE as facilitated by the RMS. I find that IGM inward date of Bill of Entry No. 4170988 dated 29.08.2025 is 27.08.2025 and SIMS registration date is 28.08.2025 which is one day before the expected date of arrival of import consignment. However, during clearance RMS officer found that the BE was non-compliant of SIMS registration timeline. Therefore, the BE was Forwarded to the group for adjudication. I also find that the Importer has waived his right of Show Cause Notice and Personal Hearing.

10. Now, I take up the above matter in detail. I find that goods imported vide said bill of entry required compulsory SIMS registration for importing into India in terms of the notice dt. 13.06.2025 issued vide F. No.: S-21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the undersecretary. The sims shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import of import consignment. The automatic Registration Number thus generated shall remain valid for a period of 75 days. However, in the instant case, the importer has not followed the timelines/guidelines of said notice and registration was not completed before Inward date time limit.

11. In the instant case, IGM inward date of Bill of Entry No. 4170988 dated 29.08.2025 is 27.08.2025 whereas SIMS registration date is 28.08.2025 which is one day after the expected date of arrival of import consignment. However, as per the notice dated 13.08.2025 issued vide F.NO. S-21022/9/2025-TRADE-TAX, Trade & Taxation Division, Ministry of Steel, Govt. of India by the Under Secretary, the SIMS shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment w.e.f. 20.06.2025. Therefore, it is evident

that SIMS registration has not been made 7th day before the expected date of arrival of import consignment. I find that it is nothing but utter negligence on the part of the importer in respect of the compliance at Customs end as it is evident that the Importer has enough time period i.e. 60 days before arrival of import consignment to apply for SIMS registration as per the notice dt. 13.06.2025 issued vide F.No.: S -21022/9/2025-trade-tax, trade & taxation division, ministry of steel, Govt. of India by the undersecretary .

12. Since goods were imported into India without requisite SIMS certificate, the impugned goods have been imported without authorization and therefore, are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for his act of omission and commission the importer is liable for penalty under Section 112(a) of the Customs Act, 1962. Since the Importer has submitted SIMS registration certificates issued on date 28.08.20225 therefore, the goods can be cleared for home consumption under the provision of Section 125 (1) of the Customs Act, 1962.

13. Accordingly, I pass the following order:

ORDER

- i. I order for confiscation of the impugned goods imported vide Bill of Entry No. 4170988 dt. 29.08.2025 having assessable value and duty amount of Rs. 41,75,250/- and 11,58,006/- respectively under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of **Rs. 300000/- (Rupees Three lakhs only)**.
- ii. I impose a penalty of **Rs. 200000 /-(Rupees Two lakhs only)** on M/s Cords Cable Industries Ltd. (IEC-0593008332) under Section 112(a)(i) of the Customs Act, 1962, for their act of omission and commission.

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

Additional Commissioner of Customs,
Import Assessment,
Customs House, Mundra.

To,

M/s Cords Cable Industries Ltd. (IEC-0593008332),
94, 1st Floor, Shambhu Dayal Bagh Marg,
Near Okhla Industrial Area Phase-III,
Old Ishwar Nagar, New Delhi – 110020

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cell), CH, Mundra.
2. The Asst./Dy. Commissioner of Customs (EDI), CH, Mundra.
3. The Asst./Dy. Commissioner of Customs (TRC), CH, Mundra.
4. Office Copy.