



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

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

चौथी मंज़िल **4th Floor**, हडको भवन **HUDCO Bhawan**, ईश्वर भुवन रोड़ **Ishwar Bhuvan Road**
नवरंगपुरा **Navrangpura**, अहमदाबाद **Ahmedabad - 380 009**
दूरभाष क्रमांक **Tel. No. 079-26589281**

DIN - 20260171MN0000888F6A

क	फ़ाइल संख्या FILE NO.	S/49-98/CUS/MUN/2023-24
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	MUN-CUSTOM-000-APP-642-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	19.01.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	MCH/ADC/MK/36/2023-24 dated 16.05.2023
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	19.01.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s Maersk Line India Pvt Ltd, P D Plaza, 1st floor, Plot no.3, Sector 9A, Tagore Road, Gandhidham- 370201



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 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.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज़ के रूप में आयातित कोई माल.
(a)	any goods exported
(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 दस्तावेज़ों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	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 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रुपए दो सौ मात्र) या रु. 1000/- (रुपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, 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, केन्द्रीय 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 :	
	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench
	दूसरी मंज़िल, 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 हज़ार रूपए.	
(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 रुपये पचास लाख से अधिक न हो तो; पांच हज़ार रूपए	
(b)	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 रूपए से अधिक हो तो; दस हज़ार रूपए.	
(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.	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.	
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-	
	(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or	
	(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.	



ORDER-IN-APPEAL

Appeal has been filed by M/s Maersk Line India Pvt Ltd, P D Plaza, 1st floor, Plot no.3, Sector 9A, Tagore Road, Gandhidham- 370201, (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original no. MCH/ADC/MK/36/2023-24 dated 16.05.2023 (hereinafter referred to as 'the impugned order') by the Additional Commissioner, Customs, Mundra (hereinafter referred to as 'the adjudicating authority').

2. Facts of the case, in brief, are that M/s. Rina Brothers, Sardar Chowk, Unjha, Mehsana, Gujarat-384170 holding IEC No.0808014391 (herein after referred to as "the importer) filed Bill of Entry No.4299516 dated 12.06.2021 (herein after referred to as "said Bill of entry") through their CHA-M/s Meenu Rathore (AERPD3810JCH007) for import of "Watermelon Seeds for Consumption Purpose" under CTH 12077090. An intelligence vide letter dated 02.07.2021 was disseminated by the DRI, Ahmedabad Zonal Unit that "Melon Seeds: Others falling under CTH 12077090 are being imported from Sudan even after restriction imposed by the Directorate General of Foreign Trade (DGFT) vide Notification No.03/2015-2020 dated 26.04.2021. Importer furnished Bill of Lading by mentioning date of lading prior to the date of the above said DGFT notification whereas intelligence reveals that the containers mentioned in the said Bill of Lading were loaded on ship at Load Port after the date of DGFT notification. Hence, it appeared that importer furnished manipulated bill of lading with intention to clear the restricted goods without following the condition imposed by the above said DGFT notification.

2.1 Intelligence indicated that Bills of Lading No.208805317 dated 15.04.2021 was furnished by importer for import of "Watermelon Seeds for consumption purpose under CTH 12077090 vide Bill of Entry No.4299516 dated 12.06.2021 at port of import i.e. Mundra. Intelligence indicated that as per Container Tracking on web portal, 05 containers were covered in the above Bill of Lading and containers were loaded on ship on 04.05.2021, 10.05.2021 and 11.05.2021 at port of export. i.e. "Port Sudan whereas date of bill of lading furnished is 15.04.2021 (i.e. before loading of containers on ship).

2.2 During the course of investigation, statements of the following




persons were recorded: Statement dated 08.07.2021 of Mrs. Mariamma Kurian, Manager of M/s Meenu Rathore, Gandhidham; Statement dated 08.08.2021 of Shri Shantilal Hariram Gajra, Proprietor of M/s Vansh Logistics, Gandhidham; Statement dated 14.07.2021 and 23.07.2021 of Shri Malav Rajendrabhai Shah, General Manager cum Authorized Person of M/s. Rina Brothers, Sardar Chowk, Unjha, Mehsana, Gujarat-384170.

2.3 During the course of investigation, the importer, M/s Rina Brothers vide letter dated 28.07.2021 requested to release the containers as per Section 49 of the Customs Act, 1962 and the Deputy Commissioner (SIIB) granted the permission for the same. Further, as the imported goods i.e. Watermelon Seeds were of perishable nature, the same were provisionally released on execution of Bond of 100% value and Bank Guarantee of Rs.5,00,000/- and subject Bill of Entry No.4299516 dated 12.06.2021 was assessed provisionally on 07.01.2022.

2.4 It is evident from above that importer M/s Rina Brothers filed Bill of Entry No.4299516 dated 12.06.2021 through their CHA-M/s Meenu Rathore (AERPD3810JCH007) for import of "Watermelon Seeds for Consumption Purpose under CTH 12077090 by deliberately mis-declaring the Bills of Lading dated 15.04.2021, though, the actual date of Bill of Lading was 30.05.2021 to import the restricted goods even after restriction imposed by DGFT vide Notification No.3/2015-20 dated 26.04.2021 and without following the Policy Condition of "Section-II, Vegetable Products" of Schedule-1 (Import Policy) in respect of import of "Melon Seeds - Other".

2.5 It is also evident from the documents available on record that the goods were loaded/boarded on the vessel at Sudan Port after 26.04.2021, i.e. after the date of issuance of Notification No.3/2015-20 dated 26.04.2021 which imposed restriction of import of Melon Seeds after 26.04.2021. The importer, M/s Rina Brothers also in their statement agreed with fact that the date of shipment was after the date of imposition of restriction of import of Melon Seeds on 26.04.2021. Further, the claim of the importer that they have already initiated the partial payment during January-2021; that the date of Health Quarantine Certificate of Sudan Port is of 14.04.2021 and containers were handed over to the shipping line on 15.04.2021, before 26.04.2021, does not make any point for import of goods after restriction imposed by DGFT vide Notification No.3/2015-

20 dated 26.04.2021, because, as discussed above, the date of reckoning of



import as per Handbook of Procedure 2015-20, is the date of Bill of Lading and not the date of payment, date of Health Quarantine Certificate or date of handing over the containers to the shipping line.

2.6 Being the prohibited goods the same appeared to be liable for confiscation under Section 111(d) of the Customs Act, 1962. As, there were reason to believe as stated above that the said goods were liable for confiscation under section 111(d) of the Customs Act, 1962, therefore, the impugned goods imported vide Bill of Entry No.4299516 dated 12.06.2021 were seized under Seizure Memo dated 14.07.2021 handed over to the representative of Landmark CFS, Mundra for safe custody under Supratnama dated 14.07.2021. Further, as the goods are liable for confiscation the importer is also liable for Penalty under Section 112 of the Customs Act, 1962 and 114AA of the Customs Act, 1962 as the importer attempted to import restricted goods even after having the knowledge of the same by mis-declaring the date of Bill of Lading as 15.04.2021 which was actually 30.05.2021 to show that the impugned goods were shipped before the date of imposition of restriction by DGFT Notification date 26.04.2021.

2.7 In this case, CHA-M/s Meenu Rathore (AERPD3810JCH007), Office No.1 & 2, 2nd Floor, Aastha Complex, Plot No.17, Ward No.17B, Opp. Kidzee School, Gurukul, Gandhidham-370201 have not followed due diligence in respect of importation of goods which were restricted and filed the impugned Bill of Entry even after having the knowledge that the same were loaded after the restriction imposed by the DGFT on 26.04.2021; hence failed to comply with the provisions of the Custom Broker Licensing Regulations, 2018 (CBLR, 2018), thus, appears to be liable for penal action under Section 117 of the Customs Act, 1962 for contravention of CBLR, 2018.

2.8 Further, M/s Mearsk Line India Pvt. Ltd., PD Plaza, 1st Floor, Plot No.3, Sec-9A, Tagore Road, Gandhidham-370201 filed the BL date as 15.04.2021 even after knowing the fact that the actual date of BL issued from M/s Maersk Shipping Co. Ltd., Sudan was 30.05.2021, hence they made mis-declaration of the same and are liable for penalty under Section 117 of the Customs Act, 1992.

2.9 Further also, M/s Vansh Logistics, Office No. 110, Risabh Corner,

Plot No.93, Sec-08, Near KDBA Gym Khana, Tagore Road, Gandhidham-



3700201 submitted all the documents related to the import of impugned restricted goods to CHA-M/s Meenu Rathore even after having the knowledge that the same were loaded after the restriction imposed by the DGFT on 26.04.2021, hence they made themselves liable for penalty under Section 117 of the Customs Act, 1992.

2.10 In view of the foregoing paras, the appellant was called upon to Show Cause as to why penalty should not be imposed on them under Section 117 of the Customs Act, 1962. Consequently, the Adjudicating Authority passed the following order pertaining to appellant:

- She imposed a penalty of Rs 3,00,000/- (Rupees Three Lakh only) on the Shipping Line M/s Mearsk Line India Pvt. Ltd., under Section 117 of the Customs Act, 1962.

SUBMISSIONS OF THE APPELLANT:

3. Being aggrieved with the impugned order, the Appellant has filed the present appeal against the order passed by the Additional Commissioner, Customs, Mundra. The Grounds of Appeal are not reproduced in detail for sake of brevity, as the copy of the same is available with the Appellant as well Respondent. However, the same have been examined and the brief is as under:

3.1 The Appellant contends that the impugned order is erroneous and unsustainable because it fails to recognize that the carrier did not aid in importing "Restricted Goods". The cargo was received at the load port on April 15, 2021, which was prior to the issuance of Notification No. 03/2015-20 on April 26, 2021. The delay in the actual export was due to receiving late shipping instructions from the shipper on April 28, 2021, as well as infrastructure and technical issues prevalent at the Sudan Port.

3.2 The Appellant further argues that the Customs Department misconstrued the "Received for Shipment Date" as the "date of issue of Bill of Lading". According to Paragraph 9.11 of the DGFT Handbook of Procedures, the date of shipment for sea imports is reckoned as the date affixed on the Bill of Lading, and since the shipment was received for transit before the restriction, there was no misdeclaration. The Appellant asserts that their role was limited to the transport of cargo as per the contract of carriage and that they should not

be penalized for delays caused by the shipper, who was notably not made a co-



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noticee or penalized.

3.3 Finally, the appeal cites legal precedents from the Supreme Court and CESTAT, arguing that imports made in good faith before a restrictive policy change should be allowed without penalty. The Appellant maintains that "effecting of shipment" constitutes the receipt of cargo at the load port, which occurred before the restrictive circular. Consequently, the Appellant requests that the penalty of Rs. 3,00,000 imposed under Section 117 of the Customs Act, 1962 be set aside and that a personal hearing be granted.

PERSONAL HEARING:

4. A personal hearing was granted to the Appellant on 07.01.2025 following the principles of natural justice wherein Shri P. Giridharan, Advocate, appeared on behalf of the Appellant. He reiterated the submissions made in the appeal. Due to change in Appellate Authority, fresh Personal hearing was held on 27.10.2025 wherein Shri Abhijit Satpathi, CX Manager Claims, Shri Sham Gangadhar Nagare, Manager Claims Recovery & Shri C. Thaigarajan, Advocate, appeared on behalf of the Appellant. They reiterated the submissions made at the time of filing the appeal.

DISCUSSION AND FINDINGS:

5. I have carefully gone through the case records, impugned order passed by the Additional Commissioner, Customs, Mundra and the defense put forth by the Appellant in their appeal.

5.1 The core allegation in the impugned order is that the Appellant "mis-declared" the B/L date. The adjudicating authority held that the "actual date" of B/L is the date of issuance (30.05.2021) and the mention of 15.04.2021 constitutes mis-declaration. I find this allegation fundamentally flawed. A Bill of Lading serves three purposes: a receipt for goods, a document of title, and evidence of the contract of carriage. International maritime practice recognizes two primary types of B/Ls: (i) "Shipped on Board" and (ii) "Received for Shipment." The "Received for Shipment" B/L is issued when the goods are delivered into the custody of the carrier or their agent but have not yet been loaded onto the vessel. In the instant case, the B/L explicitly stated "Received



for Shipment: 15.04.2021." It also stated "Date of Issue: 30.05.2021." The Appellant clearly mentioned both dates on the B/L. A mis-declaration requires a false statement; here, the Appellant provided the transparent truth—the date they took custody and the date they issued the document. The adjudicating authority's finding that the Appellant "created" a date to help the importer is a conjecture not supported by the document itself. The document clearly informed the Customs Department that the goods were received on 15.04.2021 and the document was generated on 30.05.2021. If the Customs believed the later date was the only relevant one, they could have adjudicated the Bill of Entry accordingly without accusing the Shipping Line of fraud.

5.2 The impugned order imposes a penalty under Section 117. This section is a "residuary" provision. It states: *"Any person who contravenes any provision of this Act or abets any such contravention... for which no penalty is provided elsewhere in this Chapter, shall be liable to a penalty..."*. Requirement of Specific Violation Section 117 is a residuary penalty provision applicable only when a person contravenes a provision of the Act for which no express penalty is provided. For Section 117 to be invoked, the Department must first establish - Which specific section of the Customs Act was contravened? & How did the Shipping Line abet the importer?. The OIO fails on both counts. It vaguely refers to "mis-declaration" but does not link it to Section 111 (confiscation) or Section 112 (penalty for improper importation). If the goods were restricted, they were liable to confiscation under Section 111(d). If the Shipping Line "abetted" this, the penalty should have been under Section 112(a). By resorting to Section 117, the adjudicating authority implicitly admitted that there was no "improper importation" or "fraud" under the primary penal sections. In the instant case, the OIO alleges a violation of the "DGFT Notification," which is a Foreign Trade Policy matter. The adjudicating authority failed to show how the Shipping Line violated any specific mandatory duty under the Customs Act itself. Unless there is proof of conspiracy between the carrier and the importer to forge documents, the carrier cannot be penalized for the importer's failure to comply with FTP restrictions. In the instant case, the Appellant acted as a neutral service provider, recording the dates as per their terminal logs.

5.3 The adjudicating authority has in para 14.2.4 placed reliance on the case law of Metraco (India) Ltd. vs. Collector of Customs cited in para 6 of case law of Swati Growth Funds Ltd Vs. Collector of Customs, Madras



[1995(79)ELT247(Tri-Mad)] . In that case, the B/L was found to be backdated—meaning the date mentioned never existed in reality for that transaction. The facts here are entirely different. 15.04.2021 is not a "fake" date; it is the actual date the containers were gated into the terminal at Sudan. The Appellant did not "backdate" the issuance; they correctly identified the event of receipt. Therefore, the ratio of Metraco is not applicable. Conversely, the Appellant cited M/s Forbes & Company Ltd. vs. Commissioner of Customs, where it was held that if the Shipping Line provides the correct details in the IGM based on the B/L, they have fulfilled their statutory duty under Section 30 of the Customs Act. The Appellant in this case filed the IGM based on the B/L, which reflected the dual dates. There was no attempt to mislead the Indian Customs at the time of arrival.

5.4 The 45-day delay in Sudan (from 15.04.2021 to 30.05.2021) was explained through evidence of crane breakdowns and port congestion. In the global supply chain, such "blank sailings" or "port omissions" are common. To penalize an Indian agent for a mechanical failure of a crane in Sudan is a stretch of legal logic that exceeds the jurisdiction of the Customs Act. The findings of the adjudicating authority suggesting that the Shipping Line "deliberately" delayed the ship to wait for the restriction to be bypassed is illogical. Usually, an importer wants to avoid restrictions. Delaying a shipment into a restricted period would hurt the importer, not help them. The delay was clearly a result of force majeure and logistical hurdles, not a sinister plot.

5.5 The Shipping Line acted with transparency by declaring both the date of receipt and the date of issuance. The adjudicating authority's reliance on Metraco (India) Ltd. was misplaced, as that case dealt with different factual matrices regarding the "commencement of voyage" rather than the carrier's liability for transparent documentation. Finding no evidence of abetment or intentional mis-declaration, and noting that the penalty under Section 117 lacks a specific statutory anchor in this instance, the impugned order cannot be sustained.

6. In view of the detailed discussion above, I find that the appeal filed by M/s Maersk Line India Pvt Ltd deserves to be allowed. Accordingly, the




penalty of ₹3,00,000/- imposed on the appellants vide OIO No. MCH/ADC/MK/36/2023-24 is hereby set aside.

7. The Appeal filed by M/s Maersk Line India Pvt Ltd is allowed.



सत्यापित/ATTESTED

Rohay
अधीक्षक, SUPERINTENDENT
सीमा शुल्क (अपील), अहमदाबाद.
AHMEDABAD.
5270

A. Gupta
(AMIT GUPTA)

Commissioner (Appeals),
Customs, Ahmedabad

Date: 19.01.2026

F. No. S/49-98/CUS/MUN/2023-24

By Speed post /E-Mail

To,
M/s Maersk Line India Pvt Ltd,
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Gandhidham- 370201

Copy to:

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