प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा
OFFICE OF THE PRINCIPAL COMMISSIONER,
CUSTOM HOUSE, MUNDRA
Port User Building (PUB), Mundra (Gujarat – 370421)
ई-मेल/ E-Mail: group5-mundra@gov.in

A	फा. सं./ FILE NO.	CUS/APR/MISC/3685/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/168/2026-27
C	द्वारा पारित किया गया PASSED BY	Dipak Zala Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	#ApprovedDate#
E	जारी करने की तिथि DATE OF ISSUE	#ApprovedDate#
F	कारण बताओ नोटिस सं. एवं तिथि SCN NUMBER & DATE	SCN and PH waiver vide request letter dated 27.05.2026
G	नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER	SASHA HEALTH CARE (IEC-DFFPS6254K), 37-45/5/1/f-101, Padmaja residency, Medchal - Malkajgiri, Secunderabad, Hyderabad, Telangana - 500062
H	डिन/ DIN	**20260671MO00007227AE**

1. यह अपील आदेश संबन्धित को नि:शुल्क 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 सीए 3-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/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं°-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 ड्यूटि/ 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 FACT OF THE CASE

M/s. SASHA HEALTH CARE (IEC- DFFPS6254K), (hereinafter referred to as "*the importer*" for sake of brevity) having its registered office at 37-45/5/1/f-101, Padmaja residency, Medchal - Malkajgiri, Secunderabad, Hyderabad, Telangana - 500062, filed the Bill of Entry No. 8054568 dated 13.03.2026 through their CB M/s. NL Shipping Agency for import of **OLD AND USED SYSTEM MRI - MAGNETIC RESONANCE SIEMENS** under CTH 90181300, having declared assessable value of Rs. 1,29,90,000/- from Poland at APSEZ, Mundra:

Table-I

Sr. No.	BE No. & Date	Invoice No. & Date	CTH	Declared Goods	Assessable Value incl. Freight & Insurance (INR)	Duty (INR)
1	**8054568** Dated **13-03-2026**	**16/10/2025/ PROF** Dated **15-10-2025**	**90181300**	Old and Used System MRI – Magnetic Resonance Siemens (1 SET)	**₹1,29,90,000** (EUR 1,20,000 @ ₹108.25)	**₹25,24,931**

2. The said BE was given First check by FAG officer, then goods were examined by examining officer in presence of CE Tushar Zankat who submitted the CE report CE/TZ/MUN/MAR-026/2025-26 dated 18.03.2026.

3. Empanelled Chartered Engineer Shri Tushar Zankat has submitted their inspection cum valuation report vide CE/TZ/MUN/MAR-026/2025-26 dated 18.03.2026. The report records that the goods were inspected at Landmark 2 CFS, Mundra on 17.03.2026, are used and not reconditioned, have residual life of more than 08 years, and consist of MRI system with standard accessories such as magnet, electronic cabinet, patient table, coils, cables, phantom holder, patient support and covers. The CE has also worked out the valuation of the consignments considering the prevailing market rate as detailed below: -

S. No	Description of items as per the Declaration	Specification Details Noticed	Qty in Units	Year of MFG	Cost of Item at the time of Manufacture in EUR (Per Unit)	Evaluated CIF Value by CE in EUR	Declared Invoice CIF Value in EUR	CE Remarks
1	OLD AND USED SYSTEM MRI MAGNETIC RESONANCE SIEMENS	MAKE; SIEMENS S.NO: 21709988	1 SET	2015	320,000	120,000	120,000	USED AND NOT RECONDITIONED
					TOTAL	120,000	120,000	

4. Thereafter, the said BE was pushed to PAG by FAG officer with comments that Importer has not uploaded the requisite MOEFCC permission/NOC/licence for import of the subject high end and high value

used/refurbished medical equipment other than critical care medical equipment. As per MOEFCC O.M. dated 15.12.2023, read with CBIC Instruction No. 08/2024-Customs dated 05.04.2024 and Instruction No. 25/2024-Customs dated 28.10.2024, import of such high-end/high-value used/refurbished medical equipment is restricted and subject to prescribed conditions. The importer has uploaded only the application (applied on 03.03.2026) made to the concerned authority in e-sanchit vide IRN No. 2026032400176819; however, application alone is not sufficient.

5. However, keeping in view CBIC Instruction No. 25/2024-Customs, "MRI" is specifically included at Sr. No. 1 in the revised list of High End and High Value used/refurbished Medical Equipment other than critical care medical equipment, and the attached MOEFCC conditions require such import to be supported by Form-5 under HOWM Rules, justification for import, residual life certificate of minimum 07 years, OEM/Indian subsidiary support/CMC, undertaking regarding absence of hazardous substances, EPR where applicable, and MOEFCC/import authorisation compliance; therefore, the CE report supports valuation/condition/residual life but does not by itself substitute mandatory MOEFCC.

6. Relevant extracts from CBIC Instruction No. 08/2024-Customs dated 05.04.2024 and Instruction No. 25/2024-Customs dated 28.10.2024-

6.1 Instruction No. 08/2024-Customs dated 05.04.2024

> *"2. Vide above OM, MOEFCC has stated that Hazardous and Other Wastes (Management and Transboundary Movement) Second Amendment Rules, 2022 dated 23rd December, 2022 where notified wherein High End and High Value Used Medical Equipment other than Used Critical Care Medical Equipment is included in Part 'B' of Schedule III of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 (HOWM Rules, 2016) and are allowed to be imported by actual user or by Original Equipment Manufacturers (OEM) or Indian Subsidiary of OEM or Trader on behalf of actual user for reuse. Further, it has been informed that as this item falls under Schedule Ill Part 'B' of HOWM Rules, 2016, hence import of above referred equipment is restricted and cannot be imported without permission from the MOEFCC, with conditions imposed in the permission.*
>
> *3. In this regard, A list of 50 High End and High Value used/refurbished Medical Equipment other than critical care*

medical equipment have been provided vide MoEFCC OM dated 19.06.2023, which have been allowed to be imported as per above mentioned conditions."

6.2 *Office Memorandum dated 19.06.2023 of Ministry of Forest and Climate change ()-*

"The undersigned is directed to refer to the Directorate General of Health Services (DGHS), Ministry of Health & Family Welfare (MoHFW) OM dated 5th June, 2023 forwarding therewith list of High End and High Value used Medical Equipment other than critical care medical equipment. The list of High End and High Value used Medical Equipment other than critical care medical equipment is as follows:"

S. No.	***Name of the Equipment***
1.	*MRI*

6.3 Instruction No. 25/2024-Customs dated 28.10.2024-

"2. Vide above O.M. dated 15.10.2024, MOEFCC has stated thatin supersession of Ministry's O.M. of even no. dated 19.06.2023 and in reference to the Directorate General of Health Services (DGHS), Ministry of Health & Family Welfare (MoHFW) OM dated 20.08.2024 forwarding therewith revised list of High End and High Value used/refurbished Medical Equipment, the list of High End and High Value used/refurbished Medical Equipment other than critical care medical equipment has been revised.

3. In this regard, in partial modification of Instruction No. 08/2024-Customs dated 05.04.2024, a revised list of 38 High End and High Value used/refurbished Medical Equipment other than critical care medical equipment is as below;"

S. No.	***Name of the Equipment***
1.	*MRI*

7. MoEF&CC, vide permission F. No. 23/43/2026-HSM dated 20.05.2026, granted no objection to M/s Sasha Health Care, Medchal, Telangana for import of 01 No. refurbished/used medical equipment, MRI (B1110), for re-use purpose and not for re-export back, based on the EC

recommendation in its 155th meeting dated 23.04.2026; the equipment is stated to be of manufacturing year 2015 with residual life of 8–10 years as per CE certificate, and the permission is subject to conditions including minimum residual life of 07 years, CE/accredited certification covering functionality, manufacturing date, residual life and serial number, absence of hazardous material, minimum one-year warranty followed by three years CMC, availability of hardware/software support including spares/consumables, disposal at end-of-life as per Hazardous and Other Wastes Rules, 2016 and E-Waste Rules, 2022, submission of CE certificate with sales invoice to buyer, and submission of QA report after installation. The permission is valid for 18 months from date of issue, and Customs authorities have been requested to verify documents before clearance and take action under HOWM Rules, 2016 and Customs Act, 1962 in case of violation; importer is also required to obtain DGFT import authorization wherever the item is restricted under ITC(HS)/FTP and any other statutory NOC/clearance as applicable.

8. <u>Relevant Legal Provisions:</u>

A. Under Customs Act, 1962:-

I. Section 2(15) —'duty' means a duty of customs leviable under this Act;

II. Section 12. Dutiable goods.—(1) Except as otherwise provided in this Act, or any other law for the time being in force, duties of customs shall be levied at such rates as may be specified under the 1[Customs Tariff Act, 1975 (51 of 1975)], or any other law for the time being in force, on goods imported into, or exported from, India.

(2) The provisions of sub-section (1) shall apply in respect of all goods belonging to Government as they apply in respect of goods not belonging to Government.

III. Section 17 Assessment of duty :

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

(2) The proper officer may verify the entries made under section 46 or section 50 and the self assessment of goods referred to in sub-section (1) and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

Provided …

(3) For the purposes of verification under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self- assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

IV. Section 46. Entry of goods on importation. - (1) The importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting electronically to the proper officer a bill of entry for home consumption or warehousing in the prescribed form:

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner:

Provided further that] if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(3) The importer shall present the bill of entry under sub-section (1) before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

Provided that a bill of entry may be presented within thirty days of the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided further that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.]

(4) 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 as may be prescribed

(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.

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

V. Section 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;

VI. 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

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,—

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty 5[not exceeding the value of the goods or five thousand rupees], whichever is the greater;

(ii) (ii) in the case of dutiable goods, other than prohibited goods, to a penalty [not exceeding the duty sought to be evaded on such goods or five thousand rupees], whichever is the greater;

9. In view of the above, it appears that:

9.1 The goods declared in Bill of Entry No. 8054568 dated 13.03.2026, namely "Old and Used System MRI – Magnetic Resonance Siemens (1 SET)", fall under the category of "High End and High Value used/refurbished Medical Equipment other than critical care medical equipment" as specifically included at Sr. No. 1 of the revised list issued vide MOEFCC O.M. dated 15.10.2024, read with CBIC Instruction No. 25/2024-Customs dated 28.10.2024. The said goods are classifiable under CTH 90181300 and their import is restricted under Part 'B' of Schedule III of the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 (hereinafter "HOWM Rules, 2016"), and cannot be imported without a valid permission/NOC from the Ministry of Environment, Forest and Climate Change (MoEFCC), subject to the conditions prescribed therein;

9.2 The importer has filed the Bill of Entry under the self-assessment scheme as provided under Section 17(1) of the Customs Act, 1962. However, while undertaking such self-assessment, the importer failed to ensure compliance with the restriction imposed under the HOWM Rules, 2016 and CBIC Instruction No. 25/2024-Customs dated 28.10.2024, inasmuch as no valid MoEFCC permission/NOC was uploaded or produced at the time of filing of the Bill of Entry, the importer having uploaded only an application made to the concerned authority, which does not constitute compliance with the mandatory pre-import requirement. This has resulted in incorrect self-assessment of the impugned goods and the said Bill of Entry is accordingly liable for re-assessment under Section 17(4) of the Customs Act, 1962;

9.3 The importer, by failing to comply with the aforesaid restriction imposed under the HOWM Rules, 2016, has imported the impugned goods contrary to a prohibition imposed under another law for the time being in force, thereby rendering the impugned goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

9.4 The importer, by acts and omissions which have rendered the impugned goods liable for confiscation as aforesaid, has rendered themselves liable to penalty under Section 112(a) of the Customs Act, 1962;

10. The following issues arise for consideration in the present proceedings:

(i) The self-assessment of Bill of Entry No. 8054568 dated 13.03.2026, carried out under Section 17(1) of the Customs Act, 1962, is liable to be rejected and the impugned goods re-assessed under Section 17(4) of the Customs Act, 1962, for non-compliance with the mandatory import conditions prescribed under the HOWM Rules, 2016, read with CBIC Instruction No. 25/2024-Customs dated 28.10.2024;

(ii) The impugned goods, namely "Old and Used System MRI – Magnetic Resonance Siemens (1 SET)", are liable to be confiscated under Section 111(d) of the Customs Act, 1962;

(iii) Penalty is liable to be imposed on the importer under Section 112(a)(i) of the Customs Act, 1962;

WAIVER OF PERSONAL HEARING AND SCN

11. The importer vide their letter dated 27.05.2026 has requested for waiver of SCN and PH. Importer vide above referred letter has agreed to pay the fine and penalty as imposed by the authorities, requested for grant of lenient view on the ground that the application for MoEFCC permission had been made prior to the filing of the said Bill of Entry and also uploaded the requisite MOEF permission Dated 20.05.2026 in e-sanchit.

DISCUSSION AND FINDINGS

12. I have carefully gone through the facts of the case, the records available on file, and the submission dated 27.05.2026 made by M/s. Sasha Health Care, wherein the importer has, at the threshold, requested waiver of the Show Cause Notice and personal hearing in the present matter. The importer has further agreed to pay the fine and penalty as may be imposed by the adjudicating authority and has requested for clearance of the impugned goods for home consumption, in view of the MoEFCC permission vide F. No. 23/43/2026-HSM dated 20.05.2026 having since been obtained and submitted. The importer has also requested for grant of a lenient view, on the ground that the application for MoEFCC permission had been made prior to the filing of the Bill of Entry. I find that in view of the express waiver of Show Cause Notice and personal hearing by the importer, the issuance of

a formal Show Cause Notice and the holding of a personal hearing are dispensed with in the present case. I further find that the principles of natural justice as envisaged under Section 122A of the Customs Act, 1962 stand duly complied with, as the importer has had full knowledge of the proceedings and has voluntarily chosen to waive the said opportunities. After considering the records of the case and the submissions made by the importer, I find that the following main issues are involved in the present proceedings:

(i) Whether the self-assessment of Bill of Entry No. 8054568 dated 13.03.2026 is liable to be rejected and the goods re-assessed under Section 17(4) of the Customs Act, 1962;

(ii) Whether the impugned goods are liable to be confiscated under Section 111(d) of the Customs Act, 1962;

(iii) Whether penalty is imposable under Section 112(a)(i) of the Customs Act, 1962.

13.1 Regarding the first issue, I find that the impugned goods declared in Bill of Entry No. 8054568 dated 13.03.2026 are described as "Old and Used System MRI – Magnetic Resonance Siemens (1 SET)", classifiable under CTH 90181300, imported from Poland. "MRI" is specifically included at Sr. No. 1 of the revised list of High End and High Value used/refurbished Medical Equipment other than critical care medical equipment issued vide Ministry of Environment, Forest and Climate Change (MoEFCC) O.M. dated 15.10.2024, as reiterated under CBIC Instruction No. 25/2024-Customs dated 28.10.2024. The impugned goods therefore fall within the category of restricted goods under Part 'B' of Schedule III of the HOWM Rules, 2016, and cannot be imported without a valid prior MoEFCC permission.

13.2 Section 46(4A) of the Customs Act, 1962 casts a clear statutory obligation upon the importer to ensure compliance with any restriction or prohibition relating to the goods under any law for the time being in force. In the present case, at the time of filing the Bill of Entry on 13.03.2026, the importer had not obtained the mandatory MoEFCC permission and had only uploaded an application made to the concerned authority. An application cannot be treated as a substitute for the permission itself, and accordingly the self-assessment is liable to be held as incorrect.

13.3 Section 17(4) of the Customs Act, 1962 empowers the proper officer to re-assess the duty where the self-assessment has not been done correctly. Non-compliance with the mandatory pre-import conditions under the HOWM Rules, 2016 having been established, the self-assessment is liable to

be rejected and the Bill of Entry is required to be re-assessed under Section 17(4) of the Customs Act, 1962.

13.4 I note that the importer had applied for MoEFCC permission on 03.03.2026, prior to the filing of the Bill of Entry dated 13.03.2026, and had uploaded the screenshot of the said application in e-Sanchit vide IRN No. 20260324001768l9. The requisite permission was subsequently granted vide F. No. 23/43/2026-HSM dated 20.05.2026, based on the recommendation of the Expert Committee in its 155th meeting dated 23.04.2026. This conduct reflects a bona fide intent to comply with the regulatory requirements.

13.5 In view of the above, I hold that the self-assessment made by the importer is incorrect as it does not reflect compliance with the mandatory pre-import requirement under the HOWM Rules, 2016. Accordingly, the self-assessment is rejected and the Bill of Entry is required to be re-assessed under Section 17(4) of the Customs Act, 1962.

14.1 Regarding the second issue of confiscation, I find that the impugned goods were declared in Bill of Entry No. 8054568 dated 13.03.2026 with the correct description, classification, quantity and value, and no misdeclaration of any of these particulars has been alleged or established. The CE report vide CE/TZ/MUN/MAR-026/2025-26 dated 18.03.2026 confirms that the goods are used and not reconditioned, bear Serial No. 21709988, are of the year of manufacture 2015, and have a residual life of more than 08 years. However, it is established on record that at the time of filing the Bill of Entry, the importer had not produced the mandatory MoEFCC permission as required under the HOWM Rules, 2016, read with CBIC Instruction No. 25/2024-Customs dated 28.10.2024.

14.2 Section 111(d) of the Customs Act, 1962 provides for confiscation of goods imported contrary to any prohibition imposed by or under any law for the time being in force. The import of the impugned goods without a valid prior MoEFCC permission is a clear contravention of the restriction imposed under the HOWM Rules, 2016, and the impugned goods are accordingly liable for confiscation under Section 111(d) of the Customs Act, 1962.

14.3 Once the goods are held liable for confiscation, the next question before me is whether to allow their release on payment of Redemption Fine. I find that Section 125(1) of the Customs Act, 1962 prescribes that:

> *"Wherever confiscation of any goods is authorized by this Act, the officer adjudicating 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, 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."

14.4 In the present case, I take note of the following mitigating circumstances — the importer had applied for MoEFCC permission prior to filing the Bill of Entry; the permission has since been obtained and submitted to the Department; the goods have a residual life of more than 08 years satisfying the prescribed minimum of 07 years; the goods are intended for re-use in healthcare and not for re-export; and there is no material on record to suggest any deliberate attempt to contravene the regulatory framework. In view of the above, I find it appropriate to give M/s Sasha Health Care an option to redeem the confiscated goods on payment of Redemption Fine under Section 125 of the Customs Act, 1962, for clearance for home consumption, subject to compliance with all conditions stipulated in the MoEFCC permission vide F. No. 23/43/2026-HSM dated 20.05.2026.

15.1 Regarding the third issue of penalty, Section 112(a) of the Customs Act, 1962 provides for imposition of penalty on any person whose act or omission renders goods liable to confiscation under Section 111. The impugned goods having been held liable for confiscation under Section 111(d), penalty under Section 112(a)(i) is imposable in the present case.

15.2 However, I take note of the mitigating factors on record. The importer is engaged in the healthcare sector and has imported the MRI system for re-use in medical services, a purpose that is legitimate and socially beneficial. The importer had applied for MoEFCC permission prior to filing the Bill of Entry, all material particulars have been correctly declared, and the importer has voluntarily accepted liability without contesting the proceedings. The non-compliance is attributable to the pendency of the MoEFCC permission at the time of import and not to any deliberate attempt to circumvent the law. In view of the foregoing, and keeping in mind the absence of mens rea and the bona fide conduct of the importer, I find it appropriate to impose a moderate penalty under Section 112(a)(i) of the Customs Act, 1962.

16. In view of foregoing discussion and findings, I pass the following order.

ORDER

(i) I reject the self-assessment of Bill of Entry No. 8054568 dated 13.03.2026 under Section 17(1) of the Customs Act, 1962, for non-compliance with the mandatory pre-import conditions prescribed under the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 (HOWM Rules, 2016), read with CBIC Instruction No. 25/2024-Customs dated 28.10.2024, and order re-assessment of the said Bill of Entry under Section 17(4) of the Customs Act, 1962.

(ii) I confiscate the impugned goods, namely "Old and Used System MRI – Magnetic Resonance Siemens (1 SET)", imported vide Bill of Entry No. 8054568 dated 13.03.2026 having assessable value of **Rs. 1,29,90,000/-** (Rupees One Crore Twenty-Nine Lakhs Ninety Thousand Only), under Section 111(d) of the Customs Act, 1962. However, I give an option to the importer to redeem the confiscated goods on payment of **Rs.1,50,000/-** (Rupees One Lakh Fifty Thousand Only) in lieu of confiscation under Section 125 of the Customs Act, 1962, for home consumption, subject to compliance with all conditions stipulated in the MoEFCC permission vide F. No. 23/43/2026-HSM dated 20.05.2026.

(iii) I impose a penalty of **Rs.50,000/-** (Rupees Fifty Thousand Only) upon the importer under Section 112(a)(i) of the Customs Act, 1962.

17. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

Digitally signed by
Dipakbhai Zala
Date: 02-06-2026
11:33:30

(Dipak Zala)
Additional Commissioner of Customs,
Custom House, Mundra

To,

M/s. SASHA HEALTH CARE,
37-45/5/1/f-101, Padmaja residency,
Medchal - Malkajgiri, Secunderabad,
Hyderabad, Telangana – 500 062

Copy to: -

(1) The Deputy/Assistant Commissioner (RRA), Custom House, Mundra
(2) The Deputy/Assistant Commissioner (TRC), Custom House, Mundra
(3) The Deputy/Assistant Commissioner (EDI), Custom House, Mundra
(4) Guard File.