

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS</b> <b>CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT</b> <b>Phone: 02838-271426/271428</b> <b>FAX :02838-271425, Email-group4-mundra@gov.in</b></p>		 सत्यमेव जयते
<b>A. File No.</b>	:	CUS/APR/BE/MISC/4177/2024-Gr 4	
<b>B. Order-in-Original No.</b>	:	MCH/ADC/AKM/243/2024-25	
<b>C. Date of order</b>	:	31.12.2024	
<b>C. Passed by</b>	:	Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.	
<b>F. Noticee(s) / Party / Importer</b>	:	M/s TT STEEL SERVICE INDIA PVT LTD	
<b>G. DIN</b>	:	20250171MO0000010091	

1. यह अपील आदेश संबंधित 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, 4<sup>TH</sup> 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 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 मदसं०-6 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 paise only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी/ 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.

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**BRIEF FACTS OF THE CASE**

M/s TT STEEL SERVICE INDIA PVT LTD (IEC- 0714022420) (hereinafter referred to as the 'Importer'), having their office BLDG NO 2 PLOT NO 28 TO 45 MANDAL, GIDC INDL ESTATE VITHALAPUR MANDAL, AHMEDABAD, GUJARAT- 382120 have filed a Bill of Entry as per Table -A (hereinafter referred to as the 'said Bill of Entry') through their Customs Broker M/s. TRANSMARINE CORPORATION. Details of declared Assessable Value and Duty are as below-

Table-A

Sl. No.	Bill of Entry No.	Bill od Entry Date	Assessable Value in INR	Duty in INR
1	7174416	11-12-2024	46,28,905.00	7,94,449.00
2	7170366	11-12-2024	50,66,528.00	8,73,221.00
3	7203938	12-12-2024	6,04,38,717.00	1,05,34,274.00
4	7216475	13-12-2024	45,30,605.00	7,81,715.00
5	7214012	13-12-2024	96,65,680.00	16,67,275.00
6	7218904	13-12-2024	67,42,995.00	11,70,024.00
7	7225315	13-12-2024	3,03,42,908.00	52,94,771.00
8	7235589	14-12-2024	68,66,280.00	11,85,240.00
9	7256890	16-12-2024	2,73,30,130.00	47,25,652.00
		<b>Total INR</b>	<b>15,56,12,748.00</b>	<b>2,70,26,621.00</b>

2. The aforesaid Bill of Entry has been forwarded from FAG to PAG as it was found to be non-compliant of SIMS registration timeline. Details of particulars are as under:

Table-B

Sl. No.	Bill of Entry No.	Bill od Entry Date	IGM Inward date	B/L date	SIMS Registration No.	SIMS Date
1	7174416	11-12-2024	26-11-2024	17.10.2024	MOSSIMS061224113358	06-12-2024
2	7170366	11-12-2024	27-11-2024	27.10.2024	MOSSIMS061224114081	06-12-2024
3	7203938	12-12-2024	30-11-2024	28.10.2024	MOSSIMS071224114683	10-12-2024
4	7216475	13-12-2024	05-12-2024	01.11.2024	MOSSIMS101224117332	12-12-2024

5	7214012	13-12-2024	05-12-2024	01.11.2024	MOSSIMS121224117450	12-12-2024
6	7218904	13-12-2024	09-12-2024	30.10.2024	MOSSIMS111224119244	12-12-2024
7	7225315	13-12-2024	09-12-2024	30.10.2024	MOSSIMS111224118904	12-12-2024
8	7235589	14-12-2024	12-12-2024	07.11.2024	MOSSIMS121224119664	12-12-2024
9	7256890	16-12-2024	12-12-2024	07.11.2024	MOSSIMS131224121155	13-12-2024

3. As per DGFT Notification No. 19/2015-20 dated 07.07.2022

*“The Steal Import Monitoring System (SIMS) shall require importers to submit advance information in an online system for import of items and obtain an automatic Registration Number by Paying registration fee of Rs. 1 per thousand subject to minimum of Rs. 500/- and maximum of Rs. 1 Lakh on CIF Value. The importer can apply for registration not earlier than 60<sup>th</sup> day before the expected date of arrival of import consignment. The automatic Registration Number thus granted shall remain valid for a period of 75 days”.*

4. However, in the instant case, the importer has not followed the timelines/guidelines of DGFT Notification No. 19/2015-20 dated 07.07.2022. IGM inward date as mentioned in Table-B is before the SIMS registration date as mentioned in Table-B. Therefore, it is evident that SIMS registration has been made after the arrival of the goods.

5. Since, goods were imported into India without the requisite 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 Acts 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 letter dated 27.12.2024 submitted that they had applied with QCO Dept for NOC on time, unfortunately it got delayed from Ministry of Steel and this resulted delay in obtaining SIMS permission from SIMS ver. 2.0 portal. Further, QCO portal was not working due to restructuring end of Oct to 1<sup>st</sup> week of Nov and after applying NOC, Committee meeting was not happening on regular interval, resulting in further delay. They further submitted that they do not want any Show Cause Notice and Personal Hearing to expedite clearance.

### **DISCUSSION AND FINDINGS**

9. I have carefully gone through the fact of the case. I find that M/s TT STEEL SERVICE INDIA PVT LTD (IEC- 0714022420) filed Bills of Entry with declared Assessable value and Duty as per Table C. I find that impugned bill of entry been forwarded from FAG to PAG on the ground that the importer has not followed the timelines/guidelines of DGFT Notification No. 19/2015-20 dated 07.07.2022 for the SIMS registration in the instant case.

Table –C

Sl. No.	Bill of Entry No.	Bill of Entry Date	Assessable Value in INR	Duty in INR
1	7174416	11-12-2024	46,28,905.00	7,94,449.00
2	7170366	11-12-2024	50,66,528.00	8,73,221.00
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9	7256890	16-12-2024	2,73,30,130.00	47,25,652.00
		<b>Total INR</b>	<b>15,56,12,748.00</b>	<b>2,70,26,621.00</b>

10. Now, I take up the above matter in detail. I find that goods imported vide said bills of entry required compulsory SIMS registration for importing into India in terms of DGFT Notification No. 19/2015-20 dated 07.07.2022. The importer can apply for said registration not earlier than 60<sup>th</sup> day before the expected date of arrival of import consignment and 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 DGFT Notification and registration was not completed before Inward date time limit.

11. In the instant case, IGM inward date is earlier than the SIMS date as per Table B given above. Therefore, it is evident that SIMS registration has been made after the arrival of the goods. Importer have not applied for SIMS registration before IGM inward date. 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 DGFT Notification No. 19/2015-20 dated 07.07.2022.

Further I find that importer vide letter dated 27.12.2024 has submitted that there was substantial delay by Ministry of Steel in issuing NOC which subsequently led to delay in SIMS. The SIMS portal did not allow them to register the SIMS without the BIS NOC Certificate and this caused further delays in fulfilling all the requirements for obtaining the SIMS. The Importer waived their right of Show Cause Notice and Personal Hearing.

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 on a later date, 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 Bills of Entry No. as mentioned in Table-A having total Assessable value of Rs. **15,56,12,748/-**, 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. 15,00,000/- (Rupees Fifteen Lakhs Only)**.
- ii. I impose a penalty of **Rs. 1,00,000/-(Rupees One Lakh only)** on M/s. TT STEEL SERVICE INDIA PVT LTD (IEC- 0714022420) under Section 112(a) 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.

Signed by  
Amit Kumar Mishra  
Additional Commissioner of Customs,  
Date: 31-12-2024 11:36:57  
Import Assessment  
Customs House, Mundra.

To

M/s TT STEEL SERVICE INDIA PVT LTD  
BLDG NO 2 PLOT NO 28 TO 45 MANDAL,  
GIDC INDL ESTATE VITHALAPUR MANDAL,  
AHMEDABAD, GUJARAT- 382120

Copy to:

1. The Deputy Commissioner of Customs, Review Section, CH, Mundra
2. The Deputy Commissioner of Customs, TRC, CH, Mundra
3. The Deputy Commissioner of Customs, EDI, CH, Mundra
4. Guard file.