

		<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 ई-मेल/ E-Mail: group5-mundra@gov.in</p>
A	फा /सं .FILE NO.	CUS/APR/BE/MISC/107/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/594/2025-26
C	द्वारा पारित किया गया PASSED BY	Dipak Zala, Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	30-01-2026
E	जारी करने की तिथि DATE OF ISSUE	30-01-2026
F	कारण बताओ नोटिस सं एवं तिथि . SCN NO. & DATE	Importer requested for SCH & PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	M/s. Insolation Green Energy Private Limited (IEC: AAGCI2799R) Khasra No. 3488 to 3509, Sawarda, Dudu, Tehsil-Mauzamabad, NH-48, Village-Sawarda, Dudu, Rajasthan - 303 348
H	दिन DIN	20260171MO000000E1D9

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 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 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 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.

BRIEF FACTS OF THE CASE

M/s. Insolation Green Energy Private Limited, having address at Khasra No. 3488 to 3509, Sawarda, Dudu, Tehsil-Mauzamad, NH-48, Village - Sawarda, Dudu, Rajasthan - 303 348, holding IEC AAGCI2799R, PAN AAGCI2799R, GSTIN 08AAGCI2799R2ZI (hereinafter referred to as "the Importer") has filed Bill of Entry No. 6775777 dated 08.01.2026 for import of "Solar Cells G12R-A-16BB 25.40% 9.7W" from Indonesia.

2. Details of Bill of Entry are as under:

Table-I

Bill of Entry No. & Date	6775777 dated 08.01.2026
Importer	M/s. Insolation Green Energy Pvt. Ltd., Rajasthan
Customs Broker	M/s. Rajasthan Container Service, Mundra
Supplier/Manufacturer	PT Bintan Cellular Indonesia
Assessable Value	Rs. 8,85,43,860/-
Description of Goods	Solar Cells G12R-A-16BB 25.40% 9.7W
HSN Code	85414200
B/L Date	27.12.2025
IGM Inward Date	07.01.2026

3. The Bill of Entry was forwarded from Docks to Import Assessment for detailed assessment as the consignment was found to be non-compliant with the Renewable Energy Equipment Import Monitoring System (REEIMS) registration timeline requirements as mandated under DGFT Notification No. 40/2025-26 dated 10.10.2025.

4. Upon examination of the import documents and REEIMS registration details, it was observed that:

- (a) The imported goods under HSN Code 85414200 (Solar Cells) fall under the mandatory REEIMS registration requirement as per DGFT Notification No. 40/2025-26 dated 10.10.2025, which came into effect from 01.11.2025.
- (b) REEIMS Registration No. REE2026000410 was obtained by the Importer on **08.01.2026**, which is one day after the IGM inward date i.e. 07.01.2026.
- (c) As per DGFT Notification No. 40/2025-26 dated 10.10.2025, applications for REEIMS registration must be submitted at least five days in advance for sea and land route shipments.
- (d) The REEIMS registration was not completed within the stipulated timeline as it was done one day after the arrival of goods, instead of 5 days in advance as required for sea route shipments.

5. The relevant facts pertaining to REEIMS registration timeline are tabulated as under:

Table-II

Bill of Entry No. & Date	B/L Date	IGM Inward Date	REEIMS Registration Date
6775777 dated 08.01.2026	27.12.2025	07.01.2026	08.01.2026

RELEVANT LEGAL PROVISIONS

6. Following provisions of law are applicable in the present case:

DGFT NOTIFICATION NO. 40/2025-26 DATED 10.10.2025

"Subject: Amendment in Import Policy Condition of specific items covered under Chapter 70, 73, 84 and 85 of ITC (HS) 2022, Schedule-I (Import Policy) -reg.

Policy Condition no. 09 of Chapter 85 is introduced as under:

i. Items under HS Code 70071900, 85414200 and 85414300 which are exclusively used for solar energy projects, must be mandatorily registered on Renewable Energy Equipment Import Monitoring System (REEIMS) of Ministry of New and Renewable Energy, prior to import.

iv. Applications for registration must be submitted at least two days in advance for air cargo, five days in advance for sea and land route shipments.

(Note: The subject goods are imported via sea route through Mundra Port, therefore the 5 days advance registration requirement is applicable.)

v. Each registration will remain valid for a period of three (3) months.

viii. The aforementioned changes in the import policy will come into effect from 01.11.2025."

THE CUSTOMS ACT, 1962

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;"

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,

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 not exceeding the value of the goods or five thousand rupees, whichever is the greater;"

Section 125. Option to pay fine in lieu of confiscation:

"(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging 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..."

WAIVER OF SCN AND PERSONAL HEARING

7. The Importer M/s. Insolation Green Energy Private Limited vide their letter dated 21.01.2026 submitted the following:

"We respectfully submit this representation in connection with the captioned Bill of Entry, wherein certain remarks have been recorded by the Appraising Officer in the examination order against REEIMS certificate, resulting in the proposal to escalate the matter to the Hon'ble Add. Commissioner for adjudication and imposition of penalty on account of alleged non-fulfilment of mandatory compliances.

At the outset, we submit that the said issue has arisen solely due to circumstances beyond our control and without any intention whatsoever to contravene the provisions of the Customs Act, 1962 or any allied laws. It is respectfully submitted that the subject consignment arrived much earlier than the scheduled ETA, due to which certain mandatory documents could not be received from the overseas shipper within the stipulated timeline. The delay in submission of the said documents was entirely attributable to the shipper, despite continuous follow-ups by the importer. Immediately upon receipt of the pending documents, the same were duly submitted to the Customs authorities to avoid additional late filing penalty.

We submit that there has been no mala fide intent, willful misstatement, suppression of facts, or revenue implication involved in the present case. The lapse, if any, is purely procedural and technical in nature and occurred due to unavoidable and bona fide reasons.

*In view of the above facts and circumstances, We further request that **no Show Cause Notice may be issued and no Personal Hearing may be insisted upon**, as the issue stands satisfactorily explained and does not warrant penal proceedings.*

Considering that the goods are already lying uncleared and incurring substantial demurrage and detention charges on a daily basis, we most respectfully request your good office to kindly allow clearance and release of the consignment at the earliest, treating the matter on priority, in the interest of justice and trade facilitation.

We assure your good office of our full cooperation and compliance at all times and shall be grateful for your kind and sympathetic consideration of this submission."

DISCUSSION AND FINDINGS

8. I have carefully gone through the case records and applicable provisions of Law. The Importer vide letter dated 21.01.2026 has requested for waiver of SCN and Personal Hearing. Thus, I find that the principles of natural justice as provided in Section 122A of the Customs Act, 1962 have been complied with, and therefore, I proceed to decide the case on the basis of the documentary evidence available on records.

9. The issues before me are to decide:

(i) Whether the Importer has complied with the REEIMS registration timeline requirement as mandated under DGFT Notification No. 40/2025-26 dated 10.10.2025;

(ii) Whether the imported goods vide Bill of Entry No. 6775777 dated 08.01.2026 are liable for confiscation under Section 111(d) of the Customs Act, 1962;

(iii) Whether penalty should be imposed upon the Importer under Section 112(a)(i) of the Customs Act, 1962.

10.1 Regarding the first issue, I find that the imported goods under HSN Code 85414200 (Solar Cells - Photovoltaic cells not assembled in modules or made up into panels) are covered under the mandatory REEIMS registration requirement as per DGFT Notification No. 40/2025-26 dated 10.10.2025. The said notification specifically states:

"Items under HS Code 70071900, 85414200 and 85414300 which are exclusively used for solar energy projects, must be mandatorily registered on Renewable Energy Equipment Import Monitoring System (REEIMS) of Ministry of New and Renewable Energy, prior to import."

10.2 I find that the DGFT Notification No. 40/2025-26 dated 10.10.2025 came into effect from 01.11.2025. The subject goods were imported on 07.01.2026 (IGM inward date), which is clearly after the implementation date of the said notification. Therefore, the mandatory REEIMS registration requirement was applicable to the import in question.

10.3 I find that the DGFT Notification No. 40/2025-26 dated 10.10.2025 clearly mandates that *"Applications for registration must be submitted at least two days in advance for air cargo, five days in advance for sea and land route shipments."* In the present case, the goods were imported through Mundra Port. Therefore, the REEIMS registration should have been completed 5 days in advance before import.

10.4 I find that the DGFT Notification clearly provides that each registration will remain valid for a period of three (3) months as per clause (v) of the said notification. The notification mandates that applications for registration must be submitted at least five days in advance for sea and land route shipments. In the present case, the Bill of Lading (B/L) Date is 27.12.2025; IGM Inward Date is 07.01.2026; and REEIMS Registration Date

is 08.01.2026.

10.5 From the above facts, it is evident that the REEIMS registration was completed on 08.01.2026, which is one day after the IGM inward date i.e. 07.01.2026. The registration was not completed 5 days in advance as mandated by the DGFT Notification.

10.6 The Importer has submitted that the consignment arrived much earlier than the scheduled ETA, due to which certain mandatory documents could not be received from the overseas shipper within the stipulated timeline. However, I find that the REEIMS registration is an import compliance requirement that must be fulfilled before the arrival of goods, and the responsibility for ensuring timely compliance rests with the Importer. The delay in receiving documents from the overseas shipper should have been anticipated and factored into the planning of shipment and registration process. The DGFT Notification provides a clear timeline of "5 days in advance" for sea route cargo, and this is a mandatory compliance requirement that cannot be waived based on operational difficulties or delays from suppliers.

10.7 Therefore, I hold that the Importer has not complied with the REEIMS registration timeline requirement as mandated under DGFT Notification No. 40/2025-26 dated 10.10.2025. The REEIMS registration was completed one day after the arrival of goods (on 08.01.2026 whereas goods arrived on 07.01.2026) instead of 5 days in advance for sea route shipments, which constitutes non-compliance with the mandatory import policy condition.

11.1 Regarding the second issue, I find that 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.*"

11.2 In the present case, as established under the first issue above, the goods were imported without valid REEIMS registration done within the stipulated timeline. The registration was completed one day after the arrival of goods (08.01.2026 whereas goods arrived on 07.01.2026) instead of 5 days in advance as required. This constitutes importation contrary to the mandatory policy condition imposed under the Foreign Trade (Development & Regulation) Act, 1992 and notified by DGFT through Notification No. 40/2025-26 dated 10.10.2025. I find that any import made without complying with this mandatory registration requirement amounts to import contrary to prohibition imposed under law, thereby attracting Section 111(d) of the Customs Act, 1962.

11.3 I note that the Importer has subsequently obtained REEIMS registration on 08.01.2026. However, the statutory requirement is registration "prior to import", which means before the arrival of goods. The subsequent regularization of REEIMS registration after arrival does not cure the initial violation of importing goods without valid registration at the time of import.

11.4 Therefore, I hold that the goods imported vide Bill of Entry No. 6775777 dated 08.01.2026 having assessable value of **Rs. 8,85,43,860/-** are liable to confiscation under Section 111(d) of the Customs Act, 1962, being goods imported contrary to the mandatory REEIMS registration timeline requirement imposed under DGFT Notification No. 40/2025-26 dated 10.10.2025.

11.5 Further, I note that as per Section 125(1) of the Customs Act, 1962, in case of confiscation of goods, the proper officer shall give to the owner an option to pay fine in

lieu of confiscation. Considering the mitigating circumstances, particularly the procedural nature of violation, absence of revenue loss, and cooperation by the Importer, I find it appropriate to give the Importer an option to redeem the confiscated goods on payment of appropriate redemption fine under Section 125(1) of the Customs Act, 1962.

12. Regarding the third issue, I find that Section 112(a)(i) of the Customs Act, 1962 provides for penalty on "*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.*" In the present case, as established under the second issue above, the goods are liable to confiscation under Section 111(d) of the Customs Act, 1962 due to the Importer's failure to comply with the mandatory REEIMS registration timeline requirement. The Importer's act of importing goods without completing REEIMS registration 5 days in advance has rendered the goods liable to confiscation. Therefore, the Importer is liable for penalty under **Section 112(a)(i)** of the Customs Act, 1962.

ORDER

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

(i) I hold that the Importer has not complied with the REEIMS registration timeline requirement as mandated under DGFT Notification No. 40/2025-26 dated 10.10.2025, as the registration was completed one day after the arrival of goods instead of 5 days in advance;

(ii) I order confiscation of goods imported vide Bill of Entry No. 6775777 dated 08.01.2026 having assessable value of **Rs. 8,85,43,860/-** (Rupees Eight Crore Eighty-Five Lakh Forty-Three Thousand Eight Hundred and Sixty only) under **Section 111(d)** of the Customs Act, 1962. However, I give option to the Importer to redeem the same on payment of Redemption Fine of **Rs. 1,00,000/-** (Rupees One Lakh Only) under **Section 125(1)** of the Customs Act, 1962;

(iii) I impose a penalty of **Rs. 50,000/-** (Rupees Fifty Thousand Only) on the Importer M/s. Insolation Green Energy Private Limited under **Section 112(a)(i)** of the Customs Act, 1962.

14. 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.

(Dipak Zala)

Additional Commissioner of Customs
Custom House, Mundra

To,

M/s. Insolation Green Energy Private Limited (IEC: AAGCI2799R)
Khasra No. 3488 to 3509, Sawarda, Dudu, Tehsil-Mauzamabad,
NH-48, Village-Sawarda, Dudu, Rajasthan – 303 348

Copy to:

1. The Deputy Commissioner of Customs, Docks, Custom House, Mundra
2. The Deputy Commissioner of Customs, RRA, Custom House, Mundra
3. The Deputy Commissioner of Customs, TRC, Custom House, Mundra
4. The Deputy Commissioner of Customs, EDI, Custom House, Mundra
5. Guard file