आयुक्त, सीमा शुल्क का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS
न्यू कस्टम हाउस, बालाजी मंदिर के पास, न्यू कांडला-370210
NEW CUSTOMS HOUSE, NEAR BALAJI TEMPLE, NEW KANDLA-370210
E-mail:- adj.kandla-customs@gov.in

DIN: 20260871ML0000EB0F29

A	File No.	GEN/ADJ/ADC/1259/2026-Adjn
B	Order-in-Original No.	KDL/ADC/SP/18/2026-27
C	Passed by	Ms. Shweta Pachaury, Additional Commissioner of Customs, Custom House, Kandla.
D	Date of Order	27.08.2026
E	Date of Issue	27.08.2026
F	SCN F. No. & Date	Waiver of SCN and Personal Hearing
G	Noticee / Party / Importer / Exporter	M/S. Platinum Food Private Limited (IEC-0516927523), 498, Rai Food Park, HSIIDC Sonipat Haryana – 131029.

1. यह मूल 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 मूल आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1- 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 128A 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),
4 वीं मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380 009”
“THE COMMISSIONER OF CUSTOMS (APPEALS),
Having his office at 4th Floor, HUDCO Building, Ishwar Bhuvan Road,
Navrangpura, Ahmedabad-380009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए ।

Appeal shall be filed within sixty days 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 –

(i) उक्त अपील की एक प्रति और

A copy of the appeal, and

(ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं°-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए ।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील ज्ञापन के साथ ड्यूटि/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये ।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम,1982 और सीमा शुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए ।

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

7. 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 (A) 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. Platinum Food Private Limited (IEC-0516927523) (hereinafter referred to as "the Importer) having address at 498, Rai Food Park, HSIIDC Sonipat, Haryana- 131029 filed Bill of Entry No. 2507502 dated 14.07.2026 through their authorized Customs Broker- M/s. Govindji kanji & Co., for clearance of goods declared as- "Yellow Peas- Raw Pulses for further processing" with Assessable Value of Rs. 2,16,61,808/-.

2. The details of the declared goods are as follows: -

Table-A

Exchange Rate: 1 USD= Rs.95.20

Sl. No.	B/E No.& Date	Item Description	CTH Declared	Unit price as declared in B/E [USD/MTS]	Quantity	Assessable Value/ Declared Duty (in Rs.)
1	2507502, 14.07.2026	Yellow Peas- Raw Pulses for further processing	07131010	310/MTS	734 MTS	2,16,61,808/- Duty: 64,98,543/-

3. Assessment at the level of FAG: -

3.1 During assessment of the said bill of entry at Faceless Assessment Group (FAG) on 14/07/2026, the uploaded documents in e-Sanchit were scrutinized and it was noticed that there was a delay in the YP-IMS registration for the Bill of Lading No. 6 dated 25.06.2026. The importer undertook to register with the Yellow Peas Import Monitoring System (YP-IMS) vide Registration bearing No. IMS1080282 dated 11.07.2026 which was beyond 7 (seven) days from the date of Bill of Lading.

3.2 Para (i) of DGFT P.N. No. 46/2023 dated 06/03/2024 mandates for YP-IMS registration within 7 days from the date of Bill of Lading, hence, the following query dated 14/07/2026 was issued to the importer by FAG as-

"YPIMS registration is beyond 7 days of date of Bill of lading. Goods appear to be prohibited. Please explain"

The importer vide their reply dated 17/07/2026 submitted that-

"*RESPECTED SIR, OUR SOB DATE IS 25.06.2026. WE WERE WAITING FOR BL COPY FROM SHIPPER AS THE SAME IS REQUIRED FOR ATTACHMENT IN IMS APPLICATION AND DGFT IMS PORTAL IS ALSO FUNCTIONING ERRATICALLY FROM LAST SEVERAL WEEKS. THEREFORE, OUR IMS CERTIFICATE WAS ISSUED DELAYED.*"

The matter was pushed to PAG, CH Kandla on 20.07.2026 with following remarks: -

"*THE YELLOW PEAS-IMPORT MONITORING SYSTEM REGISTRATION DATE IS 11.07.2026. WHEREAS THE DATE OF BILL OF LADING (DATE OF SHIPMENT) IS 25.06.2026. AS PER DGFT PUBLIC NOTICE NO. 46/2023 DATED 06.03.2024, AS AMENDED, THE YP-IMS REGISTRATION SHALL BE WITHIN 7 DAYS FROM THE DATE OF BILL OF LADING. THEREFORE, IN ABSENCE OF THE SAME, THE GOODS APPEARS TO BE PROHIBITED UNDER THE PROVISIONS OF CUSTOMS ACT, 1962. HENCE, BE MAY BE PUSHED TO PAG FOR ADJUDICATION/ FURTHER NECESSARY ACTION.*"

4. In the instant case, the importer has not followed the timelines/guidelines as per the DGFT Public Notice No. 46/2023 dated 6th March 2024. The Bill of Lading date for Bill of Entry 2507502 dated 14.07.2026 is 25.06.2026 whereas YP-IMS registration date is 11.07.2026. Therefore, it is evident that the YP-IMS Registration date is not within 7 days from the date of Bill of Lading.

5. Since the goods are imported into India in violation of timeline/guideline as per PN No. 46/2023 dated 6th March 2024 issued by DGFT for YP-IMS registration, the impugned goods 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 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:

"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, and such other documents relating to the imported goods as may be prescribed."

Para (i) of DGFT Public Notice No. 46/2023 dated 6th March 2024 is reproduced below: -

"*i. Para (b) of Public Notice 35/2023 dated 13.12.2023 shall not be applicable. In lieu of YP-IMS registration 5 days before the expected date of arrival of import consignment, the Importer shall* *undertake YP-IMS registration within 7 days from the date of Bill of Lading or 7 days from the date of this Public Notice, whichever is later."*

Sub-section (d) of Section 111 of the Customs Act, 1962. Confiscation of improperly imported goods, etc. stipulates that-

"(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;"

Sub-section 112(a) ibid. 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"

7. DEFENCE SUBMISSION-

The importer vide letter dated 30.07.2026 submitted that due to technical issues in DGFT portal the YP-IMS registration could be completed only on 11.07.2026. Further, the importer requested for waiver of show cause notice and personnel hearing in this matter and requested to take lenient view.

8. DISCUSSION AND FINDINGS:

8.1 I have carefully gone through the facts of the case. The importer namely M/s. Platinum Food Private Limited (IEC-0516927523) having address at 498, Rai Food Park, HSIIDC Sonipat, Haryana- 131029 filed Bill of Entry No. 2507502 dated 14.07.2026 through their authorized Customs Broker M/s. Govindji kanji & Co. for clearance of 734 MTS (Gr. Wt.) of goods declared as "Yellow Peas- Raw Pulses for further processing" with Assessable Value of Rs. 2,16,61,808/-

8.2 In the instant case, the Bill of Lading date for Bill of Entry 2507502 dated 14.07.2026 is 25.06.2026 whereas YP-IMS registration date is 11.07.2026. It is evident that YP-IMS Registration date is not within 7 days from the date of Bill of Lading. Therefore, the importer has violated timeline for mandatory YP-IMS Registration as per the DGFT Public Notice No. 46/2023 dated 6th March 2024.

8.3 I have gone through submission of the importer vide letter dated 30.07.2026. However, the goods are imported into India without following the timeline/guideline as per Public Notice No. 46/2023 dated 6th March 2024 for mandatory YP-IMS Registration, therefore, are liable for confiscation under Section 111(d) of the Customs Act, 1962. Further, the importer is liable for penalty under Section 112(a) of the Customs Act, 1962 for their omission and commission which rendered the goods liable for confiscation.

8.4 Since the importer has obtained YP-IMS Registration on dated 11.07.2026 for Bill of Entry 2507502 dated 14.07.2026 therefore, the goods can be cleared under the provision of Section 125 (1) of the Customs Act, 1962.

9. Accordingly, I pass the following Order:

ORDER

(i) I order for confiscation of the impugned goods imported vide Bill of Entry No. 2507502 dated 14.07.2026 valued at Rs. 2,16,61,808/- under Section 111 (d) of the Customs Act, 1962. However, I give an option to the importer to redeem the said goods under the provision of Section 125(1) of the Customs Act, 1962, on payment of redemption fine of Rs. 2,20,000/- (Rupees Two lakhs twenty thousand only).

(ii) I impose a penalty of Rs. 2,20,000/- (Rupees Two lakhs twenty thousand only) on M/s. Platinum Food Private Limited (IEC-0516927523) under Section 112 (a) of the Customs Act, 1962 for their act of omission and commission.

This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the persons concerned or any other person, if found involved, under the provisions of the Customs Act, 1962, and/or any other law for the time being in force in India.

27/8/26

(Shweta Pachaury)
Additional Commissioner,
Custom House, Kandla

To,
M/S. Platinum Food Private Limited (IEC0516927523),
498, Rai Food Park, HSIIDC Sonipat Haryana – 131029.

Copy To,

1. The Assistant Commissioner of Customs (GR-I), Custom House, Kandla.
2. The Assistant Commissioner of Customs (RRA), Custom House, Kandla.
3. The Assistant Commissioner of Customs (TRC), Custom House, Kandla.
4. The Assistant Commissioner of Customs (EDI), Custom House, Kandla.
5. Guard File.