

	OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 Phone No.02838-271423/271426
File No.	: CUS/ECFS/MISC/130/2025-Docks Examn-O/o Pr Commr-Cus-Mundra
Order-in- Original No.	: MCH/ADC/AKM/97/2025-26
Passed by	: Amit Kumar Mishra, Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra.
Date of order /Date of issue	: 21-06-2025//23-06-2025
Show Cause Notice No. & Date	: SCN and PH waiver
Noticee(s)/Party/ Exporter	: M/s Prabhudas Vithaldas (IEC No. 2491001608) Shreeji Place 3, Station Road Porbandar, Gujarat – 360 575
DIN	: 20250671MO000000D424

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 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 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),
7 वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड़, अहमदाबाद 380 009”
“THE COMMISSIONER OF CUSTOMS (APPEALS),
Having his office at 7th Floor, Mridul Tower, Behind Times of India,
Ashram Road, Ahmedabad-380 009.”

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/- रुपये 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 -

(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 ड्यूटी/ 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, 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 Prabhudas Vithaldas having IEC No. 2491001608, with registered address at Shreeji Place 3, Station Road, Porbandar, Gujarat-360575, have filed Shipping Bill No. 1928209 dated 17.05.2025 for export of goods declared as "miscellaneous items for personal consumption" through their Customs Broker M/s Avani Shipping & Logistics LLP.

2. The shipment contained 247 diverse items totaling 1,738 packages with gross weight of 34,455 kg and FOB value of Rs. 75,42,893/-, intended for M/s Ashapura Guinea Resources SARL, Guinea. The cargo was declared for personal consumption by Indian workers employed at the consignee's mining operations.

3. During assessment and examination, it was observed that the exporter was attempting to export a wide variety of goods falling under different regulatory categories without obtaining mandatory licenses and certifications required under various laws and regulations.

4. The examination findings revealed the following categories of disputed goods requiring regulatory compliance:

4.1 Food Items requiring FSSAI License:

Sr. No. in SB	Description	Quantity	Unit	Amount (INR)
27	BESAN - 1 KG PACKET	160	KGS	19668.37
31	FORTUNE GROUNDNUT OIL	200	NOS	474960.43
32	FORTUNE SUNFLOWER OIL	500	NOS	1081760.41
33	SABUDANA (FOR FAST) - 5KG PACKET	120	KGS	10510.29
34	OLIVE OIL - 1 LTR	48	NOS	19692.96
35	RAJMA - 30KG PACKET	90	KGS	11754.92
36	TURE DAL - 5KG PACKET	600	KGS	84358.87
37	CHANNA DAL - 5KG PACKET	510	KGS	47019.7
38	RED CHANNA - 5KG PACKET	210	KGS	22910.58
39	KABULI CHANNA - 5KG PACKET	210	KGS	40012.84
40	MOONG - 5KG PACKET	210	KGS	30009.63
41	CHORI - 5KG PACKET	210	KGS	43239.68
42	MOONG FADA - 5KG PACKET	210	KGS	25976.08
43	GREEN MATAR - 5KG PACKET	210	KGS	42271.63
44	WASHED MOONG DAL - 5KG PACKET	390	KGS	52735.82
46	URAL DAL - 5 KG PACKET	300	KGS	42870.9
50	TATA SALT - 1KG PACKET	300	KGS	12215.9
51	LIMBU FULL	5	KGS	749.09
56	KHAJUR (DRY)	20	KGS	2228.06
57	IMLI - 5KG PACKET	40	KGS	5593.19
58	POHA	300	NOS	24662.29

59	SODA (SWEET)	5	KGS	507.08
60	ELICHI	25	KGS	105141.27
61	KAJU - 1KG PACKET	100	KGS	93040.61
62	BADAM - 1 KG PACKET	100	KGS	89199.14
63	KISMIS - 1 KG PACKET	40	KGS	10233.7
64	PISTA - 1 KG PACKET	20	KGS	37861.61
65	PAPAD - 1 KG PACKET	120	KGS	37615.76
66	HEINZ TOMATO SAUCE	165	NOS	18254.71
67	JAGGERY - 1KG PACKET	300	KGS	24662.29
68	PICKLE KHATI KERI - MAHEE - 1 KG	16	NOS	5249
69	PICKLE MIX (SWEET) - MAHEE	8	NOS	2624.5
70	MILK POWDER - AMULAY - 500 GM	1008	NOS	238528.17
80	PASTA (PENNE, FUSILLI)	75	KGS	6914.66
83	ENO - JEERA, COCA COLA & LIME FLAVOUR	96	NOS	20061.74
84	BAKING POWDER	80	NOS	16595.19
85	FOOD COLOUR FLAVOURS - RED	60	NOS	1751.71
86	FOOD COLOUR FLAVOURS - YELLOW	60	NOS	1751.71
87	FOOD COLOUR FLAVOURS - GREEN	60	NOS	1751.71
88	CORN FLOUR	50	KGS	4609.77
89	RED CHILLI SAUCE - TOPS BRAND - 650 ML	240	NOS	12354.2
90	GREEN CHILI SAUCE - TOPS BRAND - 650 ML	144	NOS	7412.52
91	SOYA SAUCE TOPS BRAND - 650 ML	168	NOS	8647.94
93	VINEGAR - MAHEE - 650 ML	96	NOS	3761.58
94	DRY MANGO POWDER	20	KGS	6269.29
95	CHAT MASALA - EVEREST - 500 GM	120	KGS	69976.38
97	HALDIRAM BUJJI AND OTHERS	118	NOS	15412.01
98	GULAM JAMUN POWDER - 200 GMS	180	NOS	18254.71
99	MAGAJ TARBOOZ MOTA	30	KGS	22403.5
102	KISSAN JAM (VARIETIES)	108	NOS	19333.39
103	MASOOR DAL YELLOW	60	KGS	6038.8
105	HING POWDER	100	KGS	70836.87
106	COCONUT POWDER	60	KGS	21712.04
107	LION BRAND HONEY	45	KGS	20605.69
108	MUSTARD SEED	40	KGS	5408.8
109	BLACK SALT	10	KGS	921.95
111	MASOOR DAL BLACK	60	KGS	5854.41
112	WHITE CHANA	60	KGS	4655.87
113	BISCUIT GOOD DAY	360	NOS	11893.22
114	SUNRISE COFFEE POWDER-400GM	40	NOS	31807.44
115	SAVAIYA	50	NOS	1190.86
116	RAI	60	KGS	6960.76

117	GINGER GARLIC PASTE 200GM	12	NOS	1797.81
123	SPAGHETTI - 500 GM	96	NOS	9293.31
124	MATAR 10 TIN. - 850 GMS	48	NOS	6490.56
129	MASROOM 10 TIN.- 800 GM	48	NOS	8592.62
Total				Rs. 32,09,443/-

4.2 Items requiring APEDA Certification:

Sr. No. in SB	Description	Quantity	Unit	Amount (INR)
28	BASMATI RICE - 30 KG Packet	6000	KGS	525514.29
29	BASMATI RICE - 5Kg Packet	200	KGS	25200.10
30	BASMATI RICE - 5Kg Packet	300	KGS	37800.15
92	SING DANA	150	KGS	19591.54
Total				Rs. 6,08,106/-

4.3 Items requiring Tea Board Certificate:

Sr. No. in SB	Description	Quantity	Unit	Amount (INR)
55	TEA (only wagh Bakri Chai) - 5KG packet	216	KGS	119817.26
104	LIPTON TEA	120	NOS	12169.80
Total				Rs. 1,31,987/-

4.4 Spices requiring Spice Board Certificate:

Sr. No. in SB	Description	Quantity	Unit	Amount (INR)
45	MIRCH POWDER - 5KG PACKET	300	KGS	88277.18
47	HALDI POWDER - 1KG PACKET	100	KGS	26583.03
48	DHANIYA POWDER - 5KG PACKET	160	KGS	34788.43
49	GARAM MASALA - 1KG PACKET	60	KGS	41349.68
52	JEERA - 1KG PACKET	100	KGS	32806.23
53	LAVING- 5KG PACKET	35	KGS	40980.89
54	BLACK PEPPER - 5KG PACKET	20	KGS	22449.60
77	AJVAIN	10	KGS	4240.99
78	KASURI METHI - 500 GMS	20	NOS	5885.15
81	JAVITRI (MASALA)	15	KGS	41407.30
82	WHITE PEPPER	10	KGS	17486.41
110	DALCHINI	5	KGS	3207.63

118	TEZ PATTA	5	KGS	1279.21
119	SAKTHI OR EVEREST MEAT MASALA - 100 GM	100	NOS	9680.53
120	SAKTHI OR EVEREST CHICKEN MASALA 100 GM	100	NOS	9680.53
121	EVEREST PAV BHAJI MASALA 100 GM	80	NOS	5839.05
122	EVEREST SAMABAR MASALA 100 GM	80	NOS	7744.42
Total				Rs. 3,93,686/-

4.5 Drugs, Medical Devices & Cosmetics requiring ADC NOC:

Sr. No. in SB	Description	Quantity	Unit	Amount (INR)
4	HAND WASH LIQUID	960	NOS	22864.48
73	BATH SOAP - (100 GM - 4 PC)	500	NOS	63000.25
74	BATH SOAP (SMALL FOR GUEST) 5 PC SET	100	NOS	4993.92
76	TOOTH PASTE CLOSEUP 200MG	336	NOS	32526.57
96	SMALL SHAMPOO SACHETS FOR GUEST	482	NOS	18515.93
128	DENTAL KIT	500	NOS	15750.06
195	MICRO AID	2	NOS	133.68
196	SILVER - X OINTMENT FOR OIL BURN	10	NOS	422.56
197	VIOLONI PAIN RELIEF SPRAY	10	NOS	898.91
198	BETADIN OINTMENT	10	NOS	307.32
199	COTTON WOOL	10	NOS	268.90
200	DETLONA SOLUTION	10	NOS	284.27
201	PARACIP 500 TAB	10	NOS	207.44
202	LOPOX TAB	10	NOS	161.34
203	IBUFLAMAR	10	NOS	345.73
204	HYDROGEN PEROXIDE	10	NOS	222.81
205	BANDAG	10	NOS	791.34
206	DOMCOLIC TAB	10	NOS	176.71
Total				Rs. 1,61,872/-

4.6 Item with packaging restrictions:

Sr. No. in SB	Description	Quantity	Unit	Amount (INR)
79	MAGGI NOODLES (packaging marked for sale in India, Nepal and Bhutan only)	250	NOS	Rs. 54,357/-

Total value of disputed goods requiring regulatory compliance: **Rs. 45,59,451/-**

5. As per applicable notifications and regulations:

FSSAI License is mandatory for all food business operators including exporters under F.No.2(P-6)/RC/FSSAI/SRO/Chennai dated 11.07.2019

APEDA certification is required for Basmati Rice export under Notification No. 18/2015-20 dated 01.08.2016

Tea Board certificate is mandatory under Tea Board Notification Ref. No. 12(3)/LC/Import/Issues/2021 dated 22.12.2021

Spice Board certificate is required under Spices Board Act, 1986 and Circular-05/2022-23 dated 27.05.2022

ADC NOC from CDSCO is mandatory for drugs, medical devices and cosmetics under Public Notice 51/2018 dated 28.03.2018

6.1 The exporter M/s Prabhudas Vithaldas vide letter dated 18.06.2025 submitted the following:

"We, Prabhudas Vithaldas, hereby inform you that we have filed the export shipping bill no. 1928209 dated 17.05.2025, against invoice no. PV/001/25-26 dated 13.05.2025, for port Conakry, Guinea.

The shipment contains grocery, household items, first aid medicines, etc., totalling 247 items, packed in 1,738 packages with a gross weight of 34,455 kg. The cargo was unloaded at Ashutosh CFS on 26.05.2025.

Our buyer, M/S Ashapura Guinea Resources, operates a mining plant in Guinea, employing over 150 Indian workers. We regularly supply these items throughout the year for personal consumption, as Guinea has limited sources for Indian vegetarian products. All items are declared as for personal consumption in the shipment description.

The items listed in the checklist are under free shipping bill and are for personal use only, also some items requires NOC of Concern government agencies, such as spices, tea, Basmati rice, coffee, tissue paper, first aid medicines, and coconut oil.

The examination officer has raised a query on asking for NOCs from relevant agencies such as FSSAI, Spice Board, Tea / Coffee Board, Drug Control, and APEDA.

We are trading exporter, and we are not registered in any of the above-mentioned board agencies, after carting of our cargo we applied for FSSAI and APEDA certification upon raised query. As the consignment was urgent, we have filled the shipping bill and then applied for registration, which had to be applied before filling of the Shipping Bill.

We have already applied for the agencies for which the documents are attached (FSSAI and APEDA), some certification like spice board tea/coffee board shall take more than 30 days for registration. Meanwhile our consignments are urgent, and our files are under adjudication process. We request you to please allow us to cancel current shipping bill and we shall process back to town procedure upon Shipping Bill Cancellation approval. And we will file fresh shipping bill along with all proper Registration documents from various agencies.

*We request your good self to please decide our case in merit. **We request you for waiver of personal hearing and Show Cause notice (SCN).***

....."

6.2 The CHA M/s Avani Shipping & Logistics LLP vide letter dated 18.06.2025 submitted the following:

"..... we had filed above shipping bill on behalf of our principal Prabhudas Vithaldas, hereby inform you that we have filed the export shipping bill no. 1928209 dated 17.05.2025, against invoice no. PV/001/25-26 dated 13.05.2025, for port Conakry, Guinea.

The shipment contains grocery, household items, first aid medicines, etc., totalling 247 items, packed in 1,738 packages with a gross weight of 34,455 kg. The cargo was unloaded at Ashutosh CFS on Dtd. 26.05.2025.

Our shipper's buyer, M/S Ashapura Guinea Resources, operates a mining plant in Guinea, employing over 150 Indian workers. Our shipper regularly supply these items throughout the year for personal consumption, as Guinea has limited sources for Indian vegetarian products. All items are declared as for personal consumption in the shipment description.

The items listed in the checklist are under free shipping bill and are for personal use only, also some items requires NOC of concern government agencies, such as spices, tea, Basmati rice, coffee, tissue paper, first aid medicines, and coconut oil.

The examination officer has raised a query on asking for NOCs from relevant agencies such as FSSAI, Spice Board, Tea / Coffee Board, Drug Control, and APEDA. Our shipper is trading exporter, and they are not registered in any of the above-mentioned board agencies, after carting of cargo they applied for FSSAI and APEDA certification upon raised query. As the consignment was urgent, shipping bill filled and then they applied for registration, which had to be applied before filling of the Shipping Bill.

Exporter have already applied for the agencies for which the documents are attached (FSSAI and APEDA), some certification like spice board tea/coffee board shall take more than 30 days for registration. Meanwhile consignments are urgent, and our file is under adjudication process. We request you to please

allow us to cancel current shipping bill and we shall process back to town procedure upon Shipping Bill Cancellation approval. And we will file fresh shipping bill along with all proper Registration documents from various agencies.

We request your good self to please decide our case in merit. We request you for waiver of personal hearing and Show Cause notice (SCN)."

LEGAL PROVISIONS

7. The relevant provisions of law pertaining to export of goods, regulatory compliance, and liability for violations are summarized as under:

Section 50. Entry of goods for exportation:

(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The exporter who presents a shipping bill or bill of export under this section 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.

Section 113. Confiscation of goods attempted to be improperly exported:

The following export goods shall be liable for confiscation:-

(d) any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(h) any goods which are not included or are in excess of those included in the entry made under this Act;

(i) any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act;

Section 114. Penalty for attempt to export goods improperly:

Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable for confiscation under section 113, 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 three times the value of the goods;

(iii) in the case of any other goods, to a penalty not exceeding the value of the goods.

Food Safety and Standards Act, 2006:

Sections 31 and 32 mandate licensing for food business operators including exporters.

Regulation 12 of Customs Broker Licensing Regulations, 2018:

A customs broker shall verify the description, classification, valuation and other particulars of goods declared in the documents and ensure their accuracy.

Regulation 15 of Customs Broker Licensing Regulations, 2018:

A customs broker shall be liable for penalty for contravention of any provision of the Customs Act while transacting business on behalf of clients.

Section 117. Penalty for improper importation or exportation, etc.:

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 section 113, or abets the doing or omission of such an act, shall be liable to a penalty not exceeding the value of the goods.

SCN AND PERSONAL HEARING WAIVER

8. The exporter and CHA vide letters dated 18.06.2025 have requested waiver of Show Cause Notice and Personal Hearing in the subject matter and requested to decide the matter on merit. They have also requested "Back to Town" for the subject shipment.

DISCUSSION AND FINDINGS

9. I have carefully gone through the records of the case. The exporter and CHA vide letters dated 18.06.2025 have requested waiver of Show Cause Notice & personal hearing requested to decide the matter on merit. 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 documentary evidence available on records.

10. The issues to be decided by me are:

(i) Whether the goods attempted to be exported under Shipping Bill No. 1928209 dated 17.05.2025 are liable for confiscation under Sections 113(d) and 113(i) of the Customs Act, 1962;

(ii) Whether the exporter M/s Prabhudas Vithaldas is liable for penalty under Section 114(i) of the Customs Act, 1962;

(iii) Whether the CHA M/s Avani Shipping & Logistics LLP is liable for penalty under Section 117 of the Customs Act, 1962.

11.1 Regarding the first issue, I find that the exporter has attempted to export various items under multiple regulatory categories without obtaining mandatory authorisation and certifications. The disputed goods include:

- a. Food items requiring FSSAI License worth Rs. 32,09,443/-
- b. Items requiring APEDA certification worth Rs. 6,08,106/-
- c. Tea items requiring Tea Board certificate worth Rs. 1,31,987/-
- d. Spices requiring Spice Board certificate worth Rs. 3,93,686/-
- e. Drugs and cosmetics requiring ADC NOC worth Rs. 1,61,872/-
- f. Maggi Noodles with restricted packaging worth Rs. 54,357/-

Total value of disputed goods: Rs. 45,59,451/-

11.2 I find that under the applicable regulatory framework, each category of goods requires specific authorization/certification before export. The exporter's own admission in their letter dated 18.06.2025 confirms they were aware of these requirements but proceeded with filing the Shipping Bill without obtaining necessary approvals.

11.3 I find that the attempt to export regulated goods without proper authorization/certification constitutes a violation of export policy and renders the goods liable for confiscation under Section 113(d) of the Customs Act, 1962, as they were attempted to be exported contrary to restrictions imposed under various laws.

11.4 I further find that the goods are also liable for confiscation under Section 113(i) of the Customs Act, 1962, as the goods entered for exportation do not correspond in respect of value and material particulars with the entry made in the Shipping Bill. The impugned goods fall under various regulatory categories requiring specific authorisation and certifications, which was not properly declared in the shipping bill. Therefore, the impugned goods are liable for confiscation under this provision.

12. Regarding the second issue, I find that M/s Prabhudas Vithaldas has attempted to export goods requiring various regulatory approvals without obtaining such approvals, despite being aware of the requirements. This constitutes a violation of export regulations and renders them liable for penalty under Section 114(i) of the Customs Act, 1962.

13.1 Regarding the third issue, I find that the CHA M/s Avani Shipping & Logistics LLP was responsible for filing the Shipping Bill on behalf of the exporter and ensuring the accuracy of the declarations made therein.

13.2 As per Regulation 12 of the Customs Broker Licensing Regulations, 2018 (CBLR), a Customs Broker shall verify the description, classification, valuation and other particulars of goods declared in the documents and ensure their accuracy.

13.3 The CHA has failed to exercise due diligence by allowing the exporter to declare goods requiring various regulatory approvals without ensuring such approvals were obtained. The CHA should have verified that:

- a. Food items required FSSAI License
- b. Basmati Rice required APEDA certification
- c. Tea items required Tea Board certificate
- d. Spices required Spice Board certificate
- e. Drugs and cosmetics required ADC NOC from CDSCO

13.4 Furthermore, Regulation 15 of CBLR, 2018 provides that a Customs Broker shall be liable for penalty for contravention of any provision of the Customs Act while transacting business on behalf of clients.

13.5 Therefore, I find that M/s Avani Shipping & Logistics LLP, CHA is liable for penal action under Section 117 of the Customs Act, 1962 for contravening their duties under the Customs Act and CBLR, 2018 by facilitating the filing of shipping bill for goods requiring regulatory compliance without ensuring such compliance.

14. Considering the exporter's request for "Back to Town" and their acknowledgment of regulatory requirements, I find it appropriate to allow redemption of the goods to enable proper compliance with applicable regulations. The option of redemption serves both deterrent and corrective purposes while allowing the exporter to obtain necessary approvals for legitimate export.

15. In view of the foregoing discussions and findings, I pass the following order:

ORDER

(i) I order confiscation of the disputed goods requiring regulatory compliance valued at **Rs. 45,59,451/-** (Rupees Forty Five Lakh Fifty Nine Thousand Four Hundred Fifty One only) attempted to be exported under Shipping Bill No. 1928209 dated 17.05.2025 under Sections 113(d) and 113(i) of the Customs Act, 1962. However, I give the option to the exporter to redeem the same for Back to Town on payment of a **Redemption Fine of Rs. 2,50,000/- (Rupees Two Lakh Fifty Thousand only)** under Section 125 of the Customs Act, 1962;

(ii) I impose a **penalty of Rs. 1,00,000/- (Rupees One Lakh only)** on M/s Prabhudas Vithaldas (IEC No. 2491001608) under Section 114(i) of the Customs Act, 1962;

(iii) I impose a **penalty of Rs. 50,000/- (Rupees Fifty thousand only)** on M/s Avani Shipping & Logistics LLP, CHA under Section 117 of the Customs Act, 1962 for contravening their duties under the Customs Act and CBLR, 2018 by facilitating the filing of Shipping Bill for goods requiring regulatory compliance without ensuring such compliance;

(iv) The exporter is directed to obtain all necessary licenses and certifications from FSSAI, APEDA, Tea Board, Spice Board and CDSCO before attempting any future

export of similar goods.

16. This order is issued without prejudice to any other action that may be contemplated against the exporter, CHA, or any other person(s) under the 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.

(अमित कुमार मिश्रा)
अपर आयुक्त सीमा शुल्क
सीमा शुल्क, मुद्रा

दिनांक:23-06-2025

To:

1. M/s Prabhudas Vithaldas (IEC No. 2491001608)
Shreeji Place 3, Station Road
Porbandar, Gujarat - 360 575
2. M/s Avani Shipping & Logistics LLP (CHA), Plot No. 2, National Highway
(KASEZ Road), Gandhidham (Kutch), Gujarat - 370 230

Copy to:

1. The Dy./Asst. Commissioner of Customs, Review Cell, Custom House,
Mundra
2. The Dy./Asst. Commissioner of Customs, TRC, Custom House, Mundra
3. The Dy./Asst. Commissioner of Customs, EDI, Custom House, Mundra
4. Guard File