

		<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा  <b>OFFICE OF THE PRINCIPAL COMMISSIONER,  CUSTOM HOUSE, MUNDRA</b>  Port User Building (PUB), Mundra (Gujarat – 370421)  ई-मेल/ E-Mail: group5-mundra@gov.in</p>
<b>A</b>	<b>फा.सं./ FILE NO.</b>	CUS/APR/MISC/2706/2024-Gr 5-6
<b>B</b>	<b>मूल आदेश सं. ORDER-IN-ORIGINAL NO.</b>	MCH/ADC/ZDC/133/2025-26
<b>C</b>	<b>द्वारा पारित किया गया PASSED BY</b>	Dipak Zala ADDITIONAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA.
<b>D</b>	<b>आदेश की तिथि DATE OF ORDER</b>	18-07-2025
<b>E</b>	<b>जारी करने की तिथि DATE OF ISSUE</b>	18-07-2025
<b>F</b>	<b>कारण बताओ नोटिस सं. एवं. तिथि SCN NUMBER &amp; DATE</b>	CUS/APR/MISC/2706/2024-Gr 5-6 dated 20.07.2024
<b>G</b>	<b>नोटिसीपार्टी / आयातक/ NOTICEE/ PARTY/ IMPORTER</b>	M/s R-Evolution C/O Fincantieri, (IEC-0100000096) (C/O Defexpo 2014, 06-09 February 2014, Pragati Maidan, New Delhi-110001
<b>H</b>	<b>डिन सं. /DIN NUMBER</b>	<b>20250771MO000000EF03</b>

- यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।  
This Order - in - Original is granted to the concerned free of charge.
- 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.”
- 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 R-Evolution C/O Fincantieri, (IEC-0100000096) having address at (C/O Defexpo 2014, 06-09 February 2014, Pragati Maidan, New Delhi-110001 (hereinafter referred as "the importer") had filed the following Bills of Entry for Defence Exhibition Items of the goods under Notification No. 157/90-Cus dated 28.03.1990, as amended and submitted RE Bond. The details of the bills of entry are as under: -

**TABLE-A**

Sl No.	Bill of Entry No.	BE. Date	RE Bond No.	Bond Date	Bond Amount	Declared Assessable Value
1	4395993	20.01.2014	2000592766	23.01.2014	25063	1343790
2	4394963	20.01.2014	2000592772	23.01.2014	25063	739935
3	4394959	20.01.2014	2000592777	23.01.2014	25063	752693

2. As per department comments, the importer also produced letter issued by Director, FICCI, New Delhi in support of their claim for the benefits of exemption notification.

3. Further, as per Notification No.157/90-Customs, dated the 28th March, 1990, the said goods shall be exported within time of six months from the date of importations. In the present case, the goods were imported vide Bills of Entry mentioned in table above. The importer, even after expiry of

one year from the import of the said goods, the said importer had not submitted proof of re-exportation of the said goods to the satisfaction of the Deputy / Assistant Commissioner of Customs, Therefore, consultative clarification letters F. No. CUS/APR/MISC/2706/2024-Gr 5-6 dated: - 19.03.2024 and 18.06.2024 have been issued to the said importer informing that the re-export bond was still pending for closure, requesting to submit all the documents pertaining to re-export of the goods within prescribed time limit, failing which action under the provisions of the Customs Act, 1962 would be initiated. However, as per the available records, the said importer has not submitted the required documents and therefore the aforesaid Bonds have not been closed.

4. As per the provisions of Section 143 of the Customs Act, 1962, the said imported goods were allowed clearance by proper officer on execution of bond by the importer wherein the importer bounded themselves to discharge liability in certain manner, which they have failed to do so in as much as the re-imported goods covered under Notification No. 157/90-Customs, dated the 28th March, 1990 have not proof of re-exportation of the subject goods within prescribed time limit. Thus, the said importer appears to have not complied with the conditions of the said Notification, and undertaking given in the Re-export Bond.
5. Thus, it appears that the said importer is liable to pay duty forgone o**Rs 8,35,841/- (Rupees Eight Lakh Thirty Five Thousand Eight Hundred Forty One Only)**, on the said imported goods along with interest at the applicable rate on the imported goods in terms of conditions of the said Notification and conditions of the bond executed by the importer read with Section 143 of the Customs Act, 1962. The duty calculation are as under:-

**TABLE-B**

Sr. No.	BE NO	Item No	Item Description	CTH	Assess Value(Item)	BCD @ 10%	CVD @ 12%	Customs Cess @ 3%	Sp. Addl. Duty @ 4%	Total Duty recoverable
		1	CELLING BIXING BAR(DEFENCE EXHIBITION ITEM)	90230090	5212.01	521	688	36	258	1504
		2	BOND STRIPS (DEFENCE EXHIBITION ITEM) -	90230090	52120.13	5212	6880	363	2583	15038
		3	D-BOND COATING (DEFENCE EXHIBITION ITEM) -	90230090	43433.44	4343	5733	302	2152	12531
		4	T-PAN COATING (DEFENCE EXHIBITION ITEM)	90230090	13030.03	1303	1720	91	646	3759
		5	SOUND AMPLIFIER SN:8500524953 (DEFENCE EXHIBITION ITEM)	90230090	13030.03	1303	1720	91	646	3759
		6	DVD PLAYER SONY SN 4115810 (DEFENCE EXHIBITION ITEM)	90230090	6080.68	608	803	42	301	1754
		7	ROUTER NETGEAR SN:2F01077J00073 (DEFENCE EXHIBITION ITEM) -	90230090	4343.34	434	573	30	215	1253
		8	DVD PLAYER PIONEER SNKEKD004104YY (DEFENCE EXHIBITION ITEM) -	90230090	6080.68	608	803	42	301	1754
		9	DV PLAYER LG SN:1091 NBS 160941 -	90230090	6080.68	608	803	42	301	1754
		10	DVD PLAYER INNO-HT SN:IH-9009-00001465 -	90230090	6080.68	608	803	42	301	1754

1	4395993 dated 20.01.2014	11	ELECTRICAL CONTROL PANEL (DEFENCE EXHIBITION ITEM) -	90230090	2606.01	261	344	18	129	752
		12	BUILT IN LAMPS (DEFENCE EXHIBITION ITEM)	90230090	39090.1	3909	5160	272	1937	11278
		13	ARTICULATED HEADLIGHT (DEFENCE EXHIBITION ITEM) -	90230090	41696.1	4170	5504	290	2066	12030
		14	BUSWAY(MT)(DEFENCE EXHIBITION ITEM) -	90230090	19110.71	1911	2523	133	947	5514
		15	WALL LAMP (DEFENCE EXHIBITION ITEM) -	90230090	15636.04	1564	2064	109	775	4511
		16	SOCKETS (DEFENCE EXHIBITION ITEM) -	90230090	12161.36	1216	1605	85	603	3509
		17	PRINTER HP DESKJET 2050 SN:CN09F2P2K (DEFENCE EXHIBITION ITE - M)	90230090	8686.69	869	1147	60	430	2506
		18	WOODEN COLUMNS 25x25x280 (DEFENCE EXHIBITION ITEM) -	90230090	13898.7	1390	1835	97	689	4010
		19	WOODEN COLUMNS 25x50x280 (DEFENCE EXHIBITION ITEM) -	90230090	6949.35	695	917	48	344	2005
		20	WOODEN BEAMS 398x25x40 (DEFENCE EXHIBITION ITEM) -	90230090	6080.68	608	803	42	301	1754
		21	WOODEN BEAMS 298x25x40 (DEFENCE EXHIBITION ITEM) -	90230090	5212.01	521	688	36	258	1504
		22	WOODEN BEAMS 350x11x11 (DEFENCE EXHIBITION ITEM) -	90230090	19458.18	1946	2568	135	964	5614
		23	WOODEN PANEL 195x100x5 (DEFENCE EXHIBITION ITEM) -	90230090	13898.7	1390	1835	97	689	4010
		24	ALUMINIUM FRAMES 100x350x10(DEFENCE EXHIBITION ITEM) -	90230090	20848.05	2085	2752	145	1033	6015
		25	ALUMINIUM FRAMES 50x350x10 (DEFENCE EXHIBITION ITEM) -	90230090	15636.04	1564	2064	109	775	4511
		26	ALUMINIUM FRAMES 70x100x25 (DEFENCE EXHIBITION ITEM) -	90230090	1737.34	174	229	12	86	501
		27	ALUMINIUM FRAMES 100x350x10 (DEFENCE EXHIBITION ITEM) -	90230090	104240.26	####	13760	726	5166	30075
		28	ALUMINIUM FRAMES 140x100x25 (DEFENCE EXHIBITION ITEM) -	90230090	13898.7	1390	1835	97	689	4010
		29	CHAIRS (DEFENCE EXHIBITION ITEM) -	90230090	41696.1	4170	5504	290	2066	12030
		30	METAL SHELVING (DEFENCE EXHIBITION ITEM) -	90230090	24322.73	2432	3211	169	1205	7018
		31	FOLDING CHAIR (DEFENCE EXHIBITION ITEM)	90230090	4343.34	434	573	30	215	1253
		32	FLAG SUPPORT (DEFENCE EXHIBITION ITEM) -	90230090	2606.01	261	344	18	129	752
		33	BROUCHER HOLDER (DEFENCE EXHIBITION ITEM)	90230090	6080.68	608	803	42	301	1754
		34	FIRE EXTINGUISHER (DEFENCE EXHIBITION ITEM)	90230090	4343.34	434	573	30	215	1253
		35	STOOL (DEFENCE EXHIBITION ITEM) -	90230090	4343.34	434	573	30	215	1253
		36	WHITE CABINET (DEFENCE EXHIBITION ITEM)	90230090	6080.68	608	803	42	301	1754
		37	PAPER BASKET (DEFENCE EXHIBITION ITEM) -	90230090	2606.01	261	344	18	129	752
		38	BRIEF CASE (DEFENCE	90230090	3040.34	304	401	21	151	877

39	EXHIBITION ITEMS AIR CONDITIONER SN : 6150N0350963, 76150N0350963,61501200417 -	90230090	91210.22	9121	12040	635	4520	26316
40	WOODEN PANNELS CM 100x278x1 -	90230090	76008.52	7601	10033	529	3767	21930
41	LAMINATED PANELS 100x278x1 (DEFENCE EXHIBITION ITEM) -	90230090	45605.11	4561	6020	317	2260	13158
42	LAMINATED PANESL CM 100x7x1 (DEFENCE EXHIBITION ITEM) -	90230090	48645.45	4865	6421	339	2411	14035
43	IRON FRAMES CM 210x100x12(DEFENCE EXHIBITION ITEM) -	90230090	5212.01	521	688	36	258	1504
44	RECEPTION DESK (DEFENCE EXHIBITION ITEM) -	90230090	13030.03	1303	1720	91	646	3759
45	GLASS PANELS CM 190x70x2 (DEFENCE EXHIBITION ITEM) -	90230090	91210.22	9121	12040	635	4520	26316
46	WOODEN WALL 150x280x24 (DEFENCE EXHIBITION ITEM) -	90230090	13030.03	1303	1720	91	646	3759
47	WOODEN PANEL (DEFENCE EXHIBITION ITEM) -	90230090	3909.01	391	516	27	194	1128
48	PFLEXIGLASS PANELS(DEFENCE EXHIBITION ITEM)	90230090	2606.01	261	344	18	129	752
49	WOODEN WALL 150x280x25 (DEFENCE EXHIBITION ITEM) -	90230090	13030.03	1303	1720	91	646	3759
50	CURVED WOODEN WALL 180x280x10 (DEFENCE EXHIBITION ITEM) -		34746.75	3475	4587	242	1722	10025
51	GLASS DOORS 205x90x1 (DEFENCE EXHIBITION ITEM) -		45170.78	4517	5963	314	2239	13033
52	MANUAL FORKLIFT (DEFENCE EXHIBITION ITEM) -		165047.07	####	21786	1149	8179	47619
53	CONTAINER SOCU7134747 -		86866.88	8687	11466	605	4305	25063
54	GRAPHIC BANNER M.10x3.50 -		21369.25	2137	2821	149	1059	6165
55	ALUMINIUM STRUCTURE (DEFENCE EXHIBITION ITEM) -	90230090	34746.75	3475	4587	242	1722	10025
56	TROLLEY (DEFENCE EXHIBITION ITEM) -	90230090	3909.01	391	516	27	194	1128
57	ROLL OF NYLON (DEFENCE EXHIBITION ITEM)	90230090	1737.34	174	229	12	86	501
58	BANNER GRAPHICS (DEFENCE EXHIBITION ITEM) -	90230090	17373.38	1737	2293	121	861	5013
59	LADDER (DEFENCE EXHIBITION ITEM) -	90230090	20848.05	2085	2752	145	1033	6015
60	ALUMINIUM BEAMS CM 100 (DEFENCE EXHIBITION ITEM) -	90230090	48645.45	4865	6421	339	2411	14035
61	IRON FRAMES (DEFENCE EXHIBITION ITEM) -	90230090	6949.35	695	917	48	344	2005
62	ROLL OF LINOIEUM (DEFENCE EXHIBITION ITEM) -	90230090	6080.68	608	803	42	301	1754
63	IRON BARS (DEFENCE EXHIBITION ITEM) -	90230090	1737.34	174	229	12	86	501
64	ALUMINIUM STRUCTURE 513x120x25 (DEFENCE EXHIBITION ITEM) -	90230090	34746.75	3475	4587	242	1722	10025
	IRON POLES (DEFENCE							

2	4394963 dated 20.01.2014	65	EXHIBITION ITEM) -	90230090	6949.35	695	917	48	344	2005
		66	ALUMINUM STRUCTURE 513x56x25 (DEFENCE EXHIBITION ITEM) -	90230090	34746.75	3475	4587	242	1722	10025
		67	ALUMINIUM STRUCTURE 141x244x25 (DEFENCE EXHIBITION ITEM) -	90230090	15636.04	1564	2064	109	775	4511
		68	ALUMINIUM STRUCTURE 117x244x25 (DEFENCE EXHIBITION ITEM) -	90230090	12161.36	1216	1605	85	603	3509
		69	ALUMINIUM STRUCUTRE 457x202x25 (DEFENCE EXHIBITION ITEM) -	90230090	17373.38	1737	2293	121	861	5013
		70	ALUMINIUM STRUCUTRE 120x95x254 (DEFENCE EXHIBITION ITEM) -	90230090	8686.69	869	1147	60	430	2506
		71	ALUMINIUM STRUCTURE 120x200x25(DEFENCE EXHIBITION ITEM) -	90230090	10424.03	1042	1376	73	517	3008
		72	IRON FRAME (DEFENCE EXHIBITION ITEM) -	90230090	3474.68	347	459	24	172	1003
		73	FLOOR CROSS BARS (DEFENCE EXHIBITION ITEM)	90230090	62196.69	6220	8210	433	3082	17945
		74	IRON SKIRTING (DEFENCE EXHIBITION ITEM) -	90230090	13551.23	1355	1789	94	672	3910
		75	WOODEN TILES 97x97x3 CASE NO:11,12 & 13 (DEFENCE EXHIBITION - ITEM)	90230090	77398.39	7740	10217	539	3836	22331
		76	WOODEN TILES 97x97x3 (DEFENCE EXHIBITION ITEM) -	90230090	12161.36	1216	1605	85	603	3509
		77	SLIPWAY (DEFENCE EXHIBITION ITEM) -	90230090	868.67	87	115	6	43	251
		78	METAL FLOOR SUPPORTS (DEFENCE EXHIBITION ITEM) -	90230090	35789.15	3579	4724	249	1774	10326
		79	WOODEN TILES 50x97x3 (DEFENCE EXHIBITION ITEM) -	90230090	7296.82	730	963	51	362	2105
		80	WOODEN ANGULAR ELEMENTS (DEFENCE EXHIBITION ITEM) -	90230090	2606.01	261	344	18	129	752
		81	WOODEN TILES 97x97x3(DEFENCE EXHIBITION ITEM) -	90230090	25799.46	2580	3406	180	1279	7444
		82	HARDWARE (KGS)(DEFENCE EXHIBITION ITEM) -	90230090	30403.41	3040	4013	212	1507	8772
		83	VARIOUS EQUIPMENT (DEFENCE EXHIBITION ITEM) -	90230090	78180.19	7818	10320	544	3874	22556
		84	FABRIC CEILING(DEFENCE EXHIBITION ITEM) -	90230090	7731.15	773	1021	54	383	2231
		85	TRANSPALLET (DEFENCE EXHIBITION ITEM) -	90230090	8686.69	869	1147	60	430	2506
86	ROLL OF MULTI CELL (DEFENCE EXHIBITION ITEM)	90230090	4343.34	434	573	30	215	1253		
87	WOODEN EASEL (DEFENCE EXHIBITION ITEM) -	90230090	6949.35	695	917	48	344	2005		
88	LADDER (DEFENCE EXHIBITION ITEM) -	90230090	8686.69	869	1147	60	430	2506		
89	CONTAINER SOCU7048633 -	90230090	86866.88	8687	11466	605	4305	25063		
90	MODEL DISPLAY - CASE NO. 17 & 18 (DEFENCE EXHIBITION ITEM) -	90230090	86866.88	8687	11466	605	4305	25063		
91	GLASS PANESICM : 190x70x2 : (DEFENCE EXHIBITION ITEM) -	90230090	52120.13	5212	6880	363	2583	15038		

3	4394959 dated 20.01.2025	92	GLASS PANEISCM : 190x70x2 : (DEFENCE EXHIBITION ITEM)	90230090	46908.12	4691	6192	326	2325	13534
		93	MODEL DISPLAY CASE NO. 22 & 23 : (DEFENCE EXHIBITION ITEM) -	90230090	86866.88	8687	11466	605	4305	25063
		94	LCD MONITOTR : SN B1R534PZ19760P & SNB20Q34PZB02990N - CASE - NO. 24 (DEFENCE EXHIBITION ITEM)	90230090	60806.82	6081	8027	423	3013	17544
		95	MODEL DISPLAY : (DEFENCE EXHIBITION ITEM) -	90230090	43433.44	4343	5733	302	2152	12531
		96	MODEL DISPLAY (DEFENCE EXHIBITION ITEM) -	90230090	21716.72	2172	2867	151	1076	6266
		97	TENDIFIX COLUMNS(DEFENCE EXHIBITION ITEM) -	90230090	69493.5	6949	9173	484	3444	20050
		98	ARMCHARI (DEFENCE EXHIBITION ITEM) -	90230090	66018.83	6602	8714	459	3272	19048
		99	CABINET (DEFENCE EXHIBITION ITEM) -	90230090	8686.69	869	1147	60	430	2506
		100	AIR CONDITIONER SN 6150M030099 -	90230090	26060.06	2606	3440	181	1291	7519
		101	GLASS TABLE/ W/IRON STRUCTURE (DEFENCE EXHIBITION ITEM) -	90230090	34746.75	3475	4587	242	1722	10025
		102	TEA TABLE :(DEFENCE EXHIBITION ITEM) -	90230090	5212.01	521	688	36	258	1504
		103	FLAGS (DEFENCE EXHIBITION ITEM) -	90230090	3909.01	391	516	27	194	1128
		104	REFREIGRATOR SN 1017169911 (DEFENCE EXHIBITION ITEM) -	90230090	15201.7	1520	2007	106	753	4386
		105	MODEL COVER SHEET (DEFENCE EXHIBITION ITEM) -	90230090	19110.71	1911	2523	133	947	5514
		106	SCAFFOLDING (DEFENCE EXHIBITION ITEM) -	90230090	34746.75	3475	4587	242	1722	10025
		107	CONTAINER SOCU 1806572 (DEFENCE EXHIBITION ITEM) -	90230090	86866.88	8687	11466	605	4305	25063
						2897010.4				

**LEGAL PROVISIONS IN RESPECT OF IMPORTED GOODS:**

6. The relevant provisions of the Customs Act, 1962 and the rules made there under are as follows: -

**A. Section 143. Power to allow import or export on execution of bonds in certain cases. -**

3. Where this Act or any other law requires anything to be done before a person can import or export any goods or clear any goods from the control of officers of customs and the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] is satisfied that having regard to the circumstances of the case, such thing cannot be done before such import, export or clearance without detriment to that person, the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] may, notwithstanding anything contained in this Act or such other law, grant leave for such import, export or clearance on the person executing a

bond in such amount, with such surety or security and subject to such conditions as the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] approves, for the doing of that thing within such time after the import, export or clearance as may be specified in the bond.

2. If the thing is done within the time specified in the bond, the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall cancel the bond as discharged in full and shall, on demand, deliver it, so cancelled, to the person who has executed or who is entitled to receive it; and in such a case that person shall not be liable to any penalty provided in this Act or, as the case may be, in such other law for the contravention of the provisions thereof relating to the doing of that thing.
3. ***If the thing is not done within the time specified in the bond, the 1 Assistant Commissioner of Customs or Deputy Commissioner of Customs shall, without prejudice to any other action that may be taken under this Act or any other law for the time being in force, be entitled to proceed upon the bond in accordance with law.***

B. **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.

C. **Section 46(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, [and such other documents relating to the imported goods as may be prescribed].

**Section 46(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.]”
2. In the present case, it appears that the said importer has failed to discharge the conditions laid down under Notification No. 94/96-Cus. dated 16.12.1996 inasmuch as they claimed the benefit of 157/90-Customs, dated the 28th March, 1990 the said importer has also not submitted documentary evidence pertaining to re-export of the said imported goods within prescribed time limit. Thus, the said importer appears to have not complied with the conditions of the said Notification, and undertaking given in the Re-export Bond. Thus, the said importer appears to have wrongly claimed and availed the benefit of the above-mentioned notification and therefore contravened the above said provisions with an intent to evade payment of Customs Duty leviable and payable on the import of subject goods. It appears that the said importer had contravened the provisions of sub-section (4) and (4A) of Section 46 of the Customs Act, 1962 inasmuch as while filing Bill of Entry, they had to ensure the accuracy and completeness of the information given therein for assessment of Customs duty. Therefore, the said importer appears liable to pay the Customs duty amounting of **Rs 8,35,841/- (Rupees Eight Lakh Thirty Five Thousand Eight Hundred Forty One Only)** in respect of the said imported goods along with interest at the applicable rate, in terms of the condition of Re-export Bond executed by the

importer and Section 143 of the Customs Act, 1962 and also the Re-export Bond furnished by the importer is required to be enforced / appropriated for such recovery.

3. Whereas, as per clause (o) of Section 111 of the Customs Act, 1962, any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under the Customs Act, 1962 or any other law for the time being in force, in respect of which the condition is not observed, shall be liable to confiscation. As the exemption under Notification No. 157/90-Customs, dated the 28th March, 1990 was granted to the said re-imported goods subject to the condition of their re-exportation within prescribed time limit, whereas the said condition has not been observed, therefore, the aforesaid goods appear liable for confiscation under Section 111(o) of the Customs Act, 1962. Therefore, the said imported goods totally valued at **Rs. 28,97,010/- (Rupees Twenty-Eight Lakh Ninety Seven Thousand Ten Only)**, appear liable for confiscation under Section 111(o) of the Customs Act, 1962.
4. The aforesaid acts of omission and commission on the part of the said importer appear to have rendered them liable to penalty as provided under Section 112(a) / 114A of the Customs Act, 1962.
5. Therefore, SCN F. No. CUS/APR/MISC/2706/2024-Gr 5-6 was issued to M/s R-Evolution C/O Fincantieri, (IEC-0100000096) having address at (C/O Defexpo 2014, 06-09 February 2014, Pragati Maidan, New Delhi- 110001 to show cause to the Additional Commissioner of Customs, having office at PUB Building, Custom House, Mundra as to why: -
  - i. The exemption under Notification No. 57/1990-Customs, dated the 28th March, 1990 claimed and availed in respect of Bills of Entry mentioned in above Table should not be denied.
  - ii. The imported goods of declared Assessable value of **Rs. 28,97,010/- (Rupees Twenty-Eight Lakh Ninety Seven Thousand Ten Only)**, should not be held liable for confiscation under Section 111(o) of the Customs Act, 1962 read with conditions of Bond executed in terms of Section 143 of the Customs Act, 1962 read with Notification No. 157/90-Customs, dated the 28th March, 1990 as amended / applicable and why redemption fine should not be imposed in lieu of confiscation under Section 125 of the Customs Act, 1962;
  - iii. Duty amounting foregone of **Rs 8,35,841/- (Rupees Eight Lakh Thirty Five Thousand Eight Hundred Forty One Only)** along with applicable interest (from the date of clearance of goods to the date of payment of duty) should not be demanded and recovered in terms of conditions of Bond executed under section 143 of the Customs Act, 1962 read with Notification No. 157/90- Customs, dated the 28th March, 1990, as amended / applicable from them.
  - iv. Penalty should not be imposed on the importer under Section 112(a)/114A of the Customs Act, 1962 for the acts of omission and commission.
  - v. Re-export Bond furnished by the importer should not be enforced in terms of Section 143(3) of the Customs Act, 1962 for recovery of the duty, interest, penalty and Redemption Fine leviable on the importer, if any.

### **RECORD OF PERSONAL HEARING**

**11.** The personal hearing dates scheduled on 30.06.2025, 10.07.2025 and 17.07.2025 were informed to the importer in pursuit of following the principal of natural justice. However, no one appeared for personal hearing, neither any submission on the in the matter was received from them. Therefore, the case

has been taken up for finalization based on the documents available on the records.

### **DISCUSSION & FINDING**

12. I have carefully gone through the case records and applicable provisions of Law. I proceed to decide the case on the basis of facts and documentary evidences available on records. The main issues before me are to decide whether-
- i. The exemption under Notification No. 57/1990-Customs, dated the 28th March, 1990 claimed and availed in respect of Bills of Entry mentioned in above Table should not be denied.
  - ii. The imported goods of declared Assessable value of **Rs. 28,97,010/- (Rupees Twenty-Eight Lakh Ninety Seven Thousand Ten Only)**, should not be held liable for confiscation under Section 111(o) of the Customs Act, 1962 read with conditions of Bond executed in terms of Section 143 of the Customs Act, 1962 read with Notification No. 157/90-Customs, dated the 28th March, 1990 as amended / applicable and why redemption fine should not be imposed in lieu of confiscation under Section 125 of the Customs Act, 1962;
  - iii. Duty amounting foregone of **Rs 8,35,841/-(Rupees Eight Lakh Thirty Five Thousand Eight Hundred Forty One Only)** along with applicable interest (from the date of clearance of goods to the date of payment of duty) should not be demanded and recovered in terms of conditions of Bond executed under section 143 of the Customs Act, 1962 read with Notification No. 157/90- Customs, dated the 28th March, 1990, as amended / applicable from them.
  - iv. Penalty should not be imposed on the importer under Section 112(a)/114A of the Customs Act, 1962 for the acts of omission and commission.
  - v. Re-export Bond furnished by the importer should not be enforced in terms of Section 143(3) of the Customs Act, 1962 for recovery of the duty, interest, penalty and Redemption Fine leviable on the importer, if any.
13. I find that M/s R-Evolution C/O Fincantieri, (IEC-0100000096) having address at (C/O Defexpo 2014, 06-09 February 2014, Pragati Maidan, New Delhi-110001 (hereinafter referred as "the importer") had filed the following Bills of Entry for Defence Exhibition Items of the goods under Notification No. 157/90-Cus dated 28.03.1990, as amended and submitted RE Bond.
14. I find that as per Notification No.157/90-Customs, dated the 28th March, 1990, the said goods shall be exported within time of six months from the date of importations. In the present case, the goods were imported vide Bills of Entry mentioned in table above. The importer, even after expiry of one year from the import of the said goods, the said importer had not submitted proof of re-exportation of the said goods to the satisfaction of the Deputy / Assistant Commissioner of Customs, Therefore, consultative clarification letters F. No. CUS/APR/MISC/2706/2024-Gr 5-6 dated: -19.03.2024 and 18.06.2024 have been issued to the said importer informing that the re-export bond was still pending for closure, requesting to submit all the documents pertaining to re-export of the goods within prescribed time limit, failing which action under the provisions of the Customs Act, 1962 would be initiated. However, as per the

available records, the said importer has not submitted the required documents and therefore the aforesaid Bonds have not been closed.

15. I find that As per the provisions of Section 143 of the Customs Act, 1962, the said imported goods were allowed clearance by proper officer on execution of bond by the importer wherein the importer bounded themselves to discharge liability in certain manner, which they have failed to do so in as much as the re-imported goods covered under Notification No. 157/90-Customs, dated the 28th March, 1990 have not proof of re-exportation of the subject goods within prescribed time limit. Thus, the said importer has not complied with the conditions of the said Notification, and undertaking given in the Re-export Bond.
16. I find that the said importer is liable to pay duty forgone of Rs 8,35,841/- (Rupees Eight Lakh Thirty Five Thousand Eight Hundred Forty One Only), on the said imported goods along with interest at the applicable rate on the imported goods in terms of conditions of the said Notification and conditions of the bond executed by the importer read with Section 143 of the Customs Act, 1962.
17. I find that the importer has failed to discharge the conditions laid down under Notification No. 94/96-Cus. dated 16.12.1996 inasmuch as they claimed the benefit of 157/90-Customs, dated the 28th March, 1990 the said importer has also not submitted documentary evidence pertaining to re-export of the said imported goods within prescribed time limit. Thus, the said importer has not complied with the conditions of the said Notification, and undertaking given in the Re-export Bond. Thus, the said importer has wrongly claimed and availed the benefit of the above-mentioned notification and therefore contravened the above said provisions with an intent to evade payment of Customs Duty leviable and payable on the import of subject goods. I find that the said importer had contravened the provisions of sub-section (4) and (4A) of Section 46 of the Customs Act, 1962 inasmuch as while filing Bill of Entry, they had to ensure the accuracy and completeness of the information given therein for assessment of Customs duty. Therefore, the said importer is liable to pay the Customs duty amounting of **Rs 8,35,841/- (Rupees Eight Lakh Thirty Five Thousand Eight Hundred Forty One Only)** in respect of the said imported goods (mentioned in Table-B) along with interest at the applicable rate, in terms of the condition of Re-export Bond executed by the importer and Section 143 of the Customs Act, 1962 and also the Re-export Bond furnished by the importer is required to be enforced / appropriated for such recovery.
18. I find that as per clause (o) of Section 111 of the Customs Act, 1962, any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under the Customs Act, 1962 or any other law for the time being in force, in respect of which the condition is not observed, shall be liable to confiscation. As the exemption under Notification No. 157/90-Customs, dated the 28th March, 1990 was granted to the said re-imported goods subject to the condition of their re- exportation within prescribed time limit, whereas the said condition has not been observed, therefore, the aforesaid goods are liable for confiscation under Section 111(o) of the Customs Act, 1962. Therefore, the said imported goods totally valued at **Rs. 28,97,010/- (Rupees Twenty-Eight Lakh Ninety Seven Thousand Ten Only)** as per Table-B, are liable for confiscation under Section 111(o) of the Customs Act, 1962.
19. I find that the aforesaid acts of omission and commission on the part of the said importer have rendered them liable to penalty as provided under Section

112(a)(ii) of the Customs Act, 1962.

20. Section 111. Confiscation of improperly imported goods, etc. –

*The following goods brought from a place outside India shall be liable to confiscation: -*

(a) --

--

(o) *any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*

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 not exceeding the value of the goods or five thousand rupees, whichever is the greater;*
- ii. *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:*

**Provided** *that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;*

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

### **ORDER**

- i. I order to reject the exemption under Notification No. 57/1990-Customs, dated the 28th March, 1990 claimed and availed in respect of Bills of Entry mentioned in above Table.
- ii. I order for confiscation of the imported goods as mentioned in Table-B having declared Assessable value of Rs. 28,97,010/- (Rupees Twenty-Eight Lakh Ninety Seven Thousand Ten Only) under Section 111(o) of the Customs Act, 1962 read with conditions of Bond executed in terms of section 143 of the Customs Act, 1962 read with Notification No. 157/90-Customs, dated the 28th March, 1990 as amended / applicable. I impose a Redemption Fine of **Rs. 250000/- (Rs. Two Lakh Fifty Thousand Only)** under section 125 of the

Customs Act, 1962.

- iii. I order to demand and recover the Duty forgone amount of **Rs 8,35,841/- (Rupees Eight Lakh Thirty Five Thousand Eight Hundred Forty One Only) along with applicable interest** in terms of Bond executed under Section 143 of the Customs Act, 1962 read with Notification No. 157/90- Customs, dated the 28th March, 1990, as amended / applicable.
- iv. I order to impose penalty of **Rs. 80000/- (Rs. Eighty Thousand only)** under Section 112(a)(ii) of Customs Act, 1962.
- v. I order to enforce the Re-export Bond furnished by the importer under Section 143(3) of the Customs Act, 1962 for recovery of the duty, interest, penalty and Redemption Fine.

**22.** 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  
CUSTOMS HOUSE, MUNDRA

**To,**

M/s R-Evolution C/O Fincantieri, (IEC-0100000096)  
(C/O Defexpo 2014, 06-09 February 2014,  
Pragati Maidan, New Delhi-110001  
Copy to: Guard File.

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