प्रधान आयुक्त का कार्यालय, सीमा शुल्क ,अहमदाबाद

"सीमाशुल्क भवन ,"पहली मंजिल ,पुराने हाईकोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद009 380 – .

दूरभाष4630 2754 (079) : **E-mail:** cus-ahmd-adj@gov.in__फैक्स2343 2754 (079) :

DIN: 20260771MN0000000A70

PREAMBLE

A	फ़ाइल संख्या/ File No.	:	**CUS/SHED/MISC/832/2026-ICD-SNND-CUS-COMMRTE-AHMEDABAD**
B	कारण बताओ नोटिस संख्या–तारीख / Show Cause Notice No. and Date	:	The importer has requested for waiver of SCN & PH
C	मूल आदेश संख्या/ Order-In-Original No.	:	**OIO No. 48/ADC/SRV/O&A/HQ/2026-27**
D	आदेश तिथि/ Date of Order-In-Original	:	10.07.2026
E	जारी करनेकी तारीख/ Date of Issue	:	10.07.2026
F	द्वारापारित/ Passed By	:	Shree Ram Vishnoi, Additional Commissioner, Customs Ahmedabad.
G	आयातक का नाम औरपता / Name and Address of Importer / Passenger	:	M/s. Gurukrupa Krafts Private Limited, Kabola, Po-Bhachadiya, Modasa - 383315.

(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हे यह जारी की गयी है।
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के **60** दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क(अपील), चौथी मंज़िल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।
(3)	अपील के साथ केवल पांच **(5.00)** रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:
(i)	अपील की एक प्रति और;
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच **(5.00)** रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को **7.5 %** (अधिकतम **10** करोड़) शुल्क अदा करना होगा जहां शुल्क या ड्यूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, **1962** की धारा **129** के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।

BRIEF FACTS OF THE CASE

M/s. Gurukrupa Krafts Private Limited, Kabola, Po-Bhachadiya, Modasa - 383315. (IEC: 0811014169/0) (hereinafter referred to as the 'Importer'), have imported following consignment of Waste Paper - New Double Lined Kraft Cuttings of ST LUCIA origin, and for clearance thereof, filed Bill of Entry detailed in Table-A, below through Customs Broker M/s Mathuradas Narandas and Sons Forwarders Pvt. Ltd.

Table-A

Sl. No	BL No.	B/E No. and date	Description of material	Qty. of goods (MT)	CIF value (Rs.)
1	*2*	*3*	*4*	*5*	*6*
1.	B/L No. SLU01 12559 dated 12.03.2026 (06 Containers)	2140534 dated 26.06.2026	WASTE PAPER-NEW DOUBLE LINED KRAFT CUTTINGS	132.254 MT	32,13,970.58/-
			Total	**132.254 MT**	**32,13,970/-**

2. However, before doing goods registration in ICES 1.5 system against above Bill of Entry, the Importer approached Customs vide letter dated 27.06.2026 informing that the above consignments have been imported without Pre-shipment Inspection Certificates and requested to have their consignments inspected by an approved Pre-Shipment Inspection Agency.

3. The Importer has an authorization under Hazardous and Other Wastes (Management and Trans-boundary Movement) Rules, 2016 and regularly imports "Paper, paperboard and paper product wastes" as per said authorization. Recycling, disposal, transport including import of hazardous and other wastes is regulated as per provisions of Hazardous and Other Wastes (Management and Trans-boundary Movement) Rules, 2016 (herein after also referred to as "the Rules 2016"). The Rules 2016 categorize the hazardous and other waste into four categories i.e. A, B, C and D. "Paper, paperboard and paper product wastes" from (Basel No. 3020) is covered under Category D of wastes as per the Rules 2016 provided it is free from hazardous wastes. As per Rule 13 (2) read with Rule 13 (4) of the Rules 2016, for importing "wastes listed in Part D of Schedule III", the importer is, interalia, required to produce "Pre-shipment inspection certificate (PSIC for short) issued by the inspection agency of

the exporting country or the inspection and certification agency approved by Directorate General of Foreign Trade for verification by the officer of Customs at the time of clearance.

4. Therefore, provisions of Rule 13 (2) read with Rule 13 (4) of Hazardous and Other Wastes (Management and Trans-boundary Movement) Rules, 2016 make it clear that importer has to get the import consignment inspected for confirming absence of hazardous waste i.e. items viz municipal solid waste, medical waste etc. before shipment of the consignment to India and that said Certificate i.e. PSIC is to be produced before Customs at the time of clearance. The agencies which can carry out such inspections are notified by DGFT in Appendix G to HBoP.

5. Since, goods covered under Bills of Lading listed in Table-A above have been imported into India without the valid PSIC certificates, the impugned goods are liable for confiscation under Section 111(d) of the Customs Act, 1962, for having been imported in contravention of Hazardous and Other Wastes (Management and Trans-boundary Movement) Rules, 2016. Further, since the Importer M/s Gurukrupa Krafts Pvt. Ltd have failed to follow procedure prescribed, under Rule 13 of the Rules 2016 in import of the goods, they have rendered the goods liable for confiscation under Section 111(d) and are thus liable for penalty under Section 112(a)(i) of the Customs Act, 1962.

6. As per request of the Importer vide letters dated 27.06.2026, the goods were allowed to be inspected by PSIA post import and first check examination by Customs was conducted. The consignment has been inspected by PSIA M/s. Solitary Consultant Pvt Ltd in ICD Sanand on 07.07.2026 and as per PSIC dated 07.07.2026 issued by said PSIA the import consignments is actually the waste paper as per internationally accepted parameters for such material and that it does not contain putrefiable organic matter, municipal solid waste or medical or hazardous waste. The Customs examination has also found the goods as per declared description. An image of the certificate dated 07.07.2026 is appended below:

Solitary Consultant Pvt. Ltd.

S. NO.: 0707/2026

POST-SHIPMENT INSPECTION CERTIFICATE

Please See paragraph 2.54 of Handbook of Procedure

We, Solitary Consultant PVT. LTD., conducted the for Post Shipment Inspection at Hasti Petro Chemical and Shipping Limited ICD Sanand Ahmedabad Gujarat & we report as follows:

(1) We carried out the visual inspection of WASTE PAPER - NEW DOUBLE LINED KRAFT CUTTINGS at Hasti Petro Chemical and Shipping Limited ICD Sanand Ahmedabad Gujarat. We carried out the inspection and took the inspection details are as under:

(a) The import consignment is actually waste paper as per the internationally accepted parameters for such a classification.

(b) Details of Importer is as follows:

(i) Name : GURUKRUPA KRAFTS PVT LTD
(ii) Address : VILLAGE. KABOLA, PO BHACHADIYA MODASA, HIMMATNAGAR ROAD, TA. MODASA, DISTT. ARAVALLI – 383315 GUJARAT INDIA
(iii) IEC No. : 0811014169
(iv) Telephone No. : NA
(v) E-mail : GURUKRUPA.KRAFTS@GMAIL.COM
(vi) Gstin No: : 24AADCG6157G1ZP
(vi) PAN NO. : AADCG6157G

(c) Details and quantity of Import

Description	Quantity (in MTs)
WASTE PAPER - NEW DOUBLE LINED KRAFT CUTTINGS HS CODE 47079000	132.254 MT (declared)

S.No.	CONTAINER No.	S.No.	CONTAINER No.	S.No.	CONTAINER No.	S.No.	CONTAINER No.
1	CMAU4866852	2	CMAU4949237	3	CMAU7044031	4	TCNU4354250
5	TCNU7158400	6	TGBU5294177				

(d) (i) Country of Inspection : India
(ii) Place of Inspection : ICD Sanand Ahmedabad Gujarat
(iii) Date of Inspection : 07-07-2026
(iv) Duration of inspection (in hours): 3-4 Hours

1. I/We hereby declare that the consignment is actually waste paper as per internationally accepted parameters for such material.
2. I/We hereby declare that there is no putrefiable organic matter in this consignment.
3. I/We hereby declare that the content of non-recyclable material is not more than 5%.
4. I/We hereby declare that there are no municipal solid waste or medical or hazardous waste is part this consignment.
5. I/We hereby declare that the Waste Paper has originated from single stream source.
6. I/We hereby declare that the particulars and statements made in this certificate are true and correct and nothing has been concealed or held there from.

(2) We hereby declare that the particulars and statements made in this certificate are true and correct and nothing has been concealed or held there from.

Date of Issue: 07.07.2026

SOLITARY CONSULTANT PRIVATE LIMITED INDIA

Signature

Name of Authorized Signatory: PRITI GARG
Name of the agency as per Appendix 2G: Solitary Consultant PVT. LTD.
Address: Plot No.37, Gf, Pocket- F, Sector-2, Dsidc, Bawana, New Delhi India
New Delhi New Delhi 110039
Telephone Number: +91-9592517373
E mail : solitaryconsultantin@gmail.com

Note: This certificate does not discharge seller and buyer of any legal dispute arising from sale and purchase contract between them.
Note: This certificate does not certify the weights & quality.

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SOLITARY CONSULTANT PRIVATE LIMITED PLOT NO.-37, GROUND FLOOR, POCKET-F, SECTOR-2, DSIDC BAWANA, NEW DELHI, DELHI-110039
solitaryconsultantin@gmail.com
9409991999

MRAI MEMBER

PERSONAL HEARING

7. The Importer vide letter dated 27.06.2026 have stated that they do not require any show cause notice and requested for waiver of personal hearing in the matter. They have also shown readiness to pay fine and penalty, if any imposed, in the instant matter.

DISCUSSION AND FINDINGS

8.1 I have carefully gone through the facts of the case. I find that M/s Gurukrupa Krafts Pvt. Ltd, have imported one consignment of waste paper and for custom clearance thereof, 01 Bill of Entry (as detailed in Table-A) has been filed. However, instead of proceeding for customs clearance, the Importer approached Customs, informing that the consignment of waste paper has been imported without Pre Shipment Inspection Certificate and that they may be allowed to have the goods inspected by PSIA post import.

8.2 I find that the provisions of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 require that consignments of waste paper have to be inspected by a Pre-Shipment Inspection Agency in the country of export itself for confirming that it does not contain solid waste or medical or hazardous waste or otherwise and to produce “Pre-shipment inspection certificate to such effect at the time of customs clearance.

8.3 The importer even though have voluntarily informed the fact of consignments not being accompanied by PSIC and the consignment upon post import inspection at ICD Sanand by PSIA have been found to be free from solid waste or medical or hazardous waste, the provisions of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 have been contravened by the Importer by importing waste paper into India without accompanied by valid PSIC. As such, I find that the subject import goods, are liable for confiscation under Section 111(d) of the Customs Act, 1962. The failure to follow procedure prescribed, under Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 for import of waste paper, is an omission on part of the Importer M/s Gurukrupa Krafts Pvt. Ltd. Therefore, M/s Gurukrupa Krafts Pvt. Ltd are liable for penalty under Section 112 (a) (i) for rendering goods liable for confiscation. However, I find that the Importer did not intend to clear the consignments without prescribed inspection by PSIA and I also find that for this procedural breach the importer has voluntarily informed the fact to Customs Department. The requirement of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 have also been met after completion of post import inspection of goods by PSIA which confirmed that the consignment is actually the waste paper as per

internationally accepted parameters for such material and that it does not contain putrefiable organic matter, municipal solid waste or medical or hazardous waste. Therefore, in view of the above facts, the importer does not deserve a harsh penalty.

9. Accordingly, I pass the following order:

ORDER

i. I order for confiscation of the impugned goods i.e. 132.254 MTs Waste Paper New Double Lined Kraft Corrugated Cuttings, having assessable value of Rs. 32,13,970 (Rupees Thirty two lakhs thirteen thousand nine hundred seventy only) sought clearance vide Bill of Entry No. 2140534 dated 26.06.2026, under the provision of Section 111 (d) of Customs Act 1962. However, I give the importer an option to pay fine in lieu of confiscation under Section 125 (1) of the Customs Act, 1962 upon payment of redemption fine of Rs. **30,000/- (Rupees Thirty Thousand only).** Further, in terms of Section 125 (2) of Customs Act 1962, the importer in addition to the aforesaid redemption fine shall also be liable to pay applicable Customs duty and charges payable in respect of the said goods, before clearance or release thereof.

ii. I impose a penalty of **Rs.25,000/- (Rupees Twenty Five Thousand only))** on Importer M/s. Gurukrupa Krafts Pvt. Ltd, Kabola, Po Bhachadiya, Modasa – 383315, under Section 112(a) (i) of the Customs Act, 1962 for rendering goods covered under B/E No. 2140534 dated 26.06.2026, liable for confiscation under Section 111 (d) of Customs Act 1962.

10. This Order is issued without prejudice to any other action that may be taken against the Importer or other in respect of the imported goods under the provisions of the Customs Act, 1962 or any other law for the time being in force in India.

Digitally signed by
SHREE RAM VISHNOI
Date: 10-07-2026
17:08:33

(Shree Ram Vishnoi),
Additional Commissioner,
Customs Ahmedabad,

F.No.CUS/CONT/MISC/32/2026-ICD-SNND-CUS-COMMRTE-AHMEDABAD
DIN: 20260771MN0000000A70
Date: 10.07.2026

To,
M/s. Gurukrupa Krafts Pvt. Ltd, Kabola,
Po-Bhachadiya, Modasa – 383315.

Copy to:

1. The Asst./ Dy. Commissioner of Customs (Review Cell), Customs, HQ, Ahmedabad.
2. The Asst./ Dy. Commissioner of Customs (EDI/Systems), Customs, HQ, Ahmedabad.
3. The Asst./ Dy. Commissioner of Customs, ICD Sanand, Ahmedabad.
4. Office Copy.