


 सत्यमेव जयते	सीमाशुल्क आयुक्त का कार्यालय (एनएस-V) <b>OFFICE OF COMMISSIONER OF CUSTOMS (NS-V)</b> जवाहरलाल नेहरू कस्टम हाउस, न्हावा-शेवा <b>JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA</b> ताल-उरण, जिला- रायगढ़, महाराष्ट्र-400 707 <b>TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA-400707</b>	
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F. No.: CUS/RMSF/OBJ/619/2025-RMS Facilitation Center  
 S/10-Adj-399/2025-26/Gr. VA/ JNCH

Date of Order: 11/10/2025  
 Date of issue: 11/10/2025

DIN No.: 20251278NX0000000871

Passed by: DR. SATISH KUMAR

Additional Commissioner of Customs, Gr. VA, (NS-V), JNCH, Nhava Sheva.

Order No. 1300/2025-26/ADC/Gr.VA/NS-V/CAC/JNCH

Name of Party/Noticee: M/s. Photovoltaic Solar (IEC- AATFP3501G)

### मूलआदेश / ORDER-IN-ORIGINAL

1. यह प्रति व्यक्ति को जारी की जाती है और उसके उपयोग के लिए नि : शुल्क प्रदान की जाती है।

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2. इस आदेश के विरुद्ध अपील सीमा शुल्क अधिनियम, 1962 की धारा 128(1) के तहत इस आदेश की सूचना की तिथि से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिलारायगढ़, महाराष्ट्र - 400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 1982 के अनुसार फॉर्म सी.ए. 1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय शुल्क के रूप में 1.50 रुपये का स्टॉप लगाया जाएगा और साथ में यह आदेश या इसकी एक प्रति भी संलग्न की जाएगी। यदि इस आदेश की प्रति संलग्न की जाती है, तो इस पर न्यायालय शुल्क के रूप में 1.50 रुपये का स्टॉप भी लगाया जाएगा, जैसा कि न्यायालय शुल्क अधिनियम, 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।

An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Sheva, Tal :Uran, Dist : Raigad, Maharashtra - 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.1.50 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 1.50 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.

3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति, अपील निर्णयित होने तक, शुल्क या शास्त्रिका का संबंधी विवाद होने पर मांगे गए शुल्क का 7.5% भुगतान करेगा, अथवा केवल शास्त्रिका का संबंधी विवाद होने पर शास्त्रिका का भुगतान करेगा।



Any person desirous of appealing against this decision or order shall, pending the appeal, make 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. Photovoltaic Solar (IEC- 0307031136) having registered address 33, Surya Valley Bakrol Road, Bakrol Anand-388315 (hereinafter referred to as 'the Importer') had filed the Bill of Entry No. 5998261 dated 29.11.2025 for the import of goods declared as "Solar Modules TSM-715 NEG21C.20" of total Assessable value of Rs. 1,68,285,77 /- and applicable duty of Rs. 79,09,430/-. The details of the Bill of Entry is as under;

Sr.No	Particulars	Details of Particulars
1.	BE No. & Date	5998261 dated 29.11.2025
2.	Importer's Name	M/s. Photovoltaic Solar
3.	Supplier's Name	Trina Solar (Changzhou) Photoelectric Equipment Co. Ltd., China
4.	Invoice No. & Date	TOD-2508-10288-1 dated 09.11.2025
5.	Description of goods	Solar Modules TSM-715 NEG21C.20
6.	Assessable Value	INR 1,68,285,77 /-
7.	Assessed Duty	INR 79,09,430/-

2. The Bill of Entry was facilitated under RMS without assessment & examination and was marked for Out-of-Charge. However, during scrutiny of documents uploaded in e-Sanchit, the Out of Charge Officer observed possible policy violations relating to mandatory compliance for import of Solar Modules.

2.1. A query was raised to furnish BIS/EPRA authorisation and E-waste related compliance documents. In reply, the importer uploaded certain documents, but failed to furnish the mandatory EPR Registration/Authorisation under E-Waste Management Rules, 2022.

2.2. Further, it is noticed that Solar Photovoltaic Modules fall under Renewable Energy Equipment Import Monitoring System (REEIMS) introduced vide DGFT Notification No. 40/2025-26 dated 10.10.2025, requiring prior registration and generation of REEIMS Registration Number before import. The importer has not submitted any evidence of compliance/REEIMS Registration.



**3. Mandatory Requirement for import of the Solar Modules TSM-715 NEG21C.20**

3.1. **Plastic Waste:-** Under the provision of the Plastic Waste Management Rules, 2016 (as amended) all manufacturers, producers, **importers**, brand owners, sellers, and users of plastic packaging and plastic carry materials across India, including entities importing products with plastic packaging. Any person placing plastic material or packaging into the Indian market must be registered under EPR and ensure compliance with prescribed waste management and recycling obligations.

3.2. **E-Waste:-** As per the E-Waste Management Rules, 2022, Solar Photovoltaic Modules, Panels and Cells are listed as CEEW14 under Schedule-I as Electrical & Electronic Equipment and further, in terms of Rule 4 and Rule 5, no import of such equipment is permitted without valid EPR Registration/Authorisation from CPCB.

3.3. **REEIMS:-** As per DGFT Notification No. 40/2025-26 dated 10.10.2025, import of Renewable Energy Equipment including Solar Photovoltaic Modules is subjected to mandatory registration under the Renewable Energy Equipment Import Monitoring System (REEIMS). Under the notification, importers must submit the REEIMS registration application **at least 2 days in advance for air-cargo shipments, and at least 5 days in advance for sea or land shipments.** Hence, importer is required to obtain REEIMS Registration and furnish the generated Registration Number prior to import clearance.

3.4. **BIS:-** As per the Solar Photovoltaics, Systems, Devices and Components Goods (Requirements for Compulsory Registration) Order, 2017, Solar Photovoltaic (PV) Modules requires mandatory certification under of BIS and must conform to the relevant Indian Standard IS 14286:2010/IEC 61215:, IS/IEC 61730-1:2004, IS/IEC 61730-2:2004 and bear a valid BIS Standard Mark under a licence issued by BIS.

**4.** Hence, in view of the foregoing discussion, the importer needs to submit the documents, viz. BIS Certificate, REEIMS, Plastic Waste, and E-Waste in addition to the Invoice, Packing List and Bill of Lading for



importation of the declared goods Solar Modules TSM-715 NEG21C.20.

5. As discussed above, the importer must submit the REEIMS registration application **at least 5 days in advance from the date of the importation viz. IGM inward date i.e. 30.11.2025. However**, in the instant case, the importer submitted the REEIMS Certificate No. REE2025001606 dated 29.11.2025, i.e registration done only 01 days prior to the IGM inward date, which is not in compliance with the timeline/guidelines as mandated under Notification No. 40/2025-26 dated 10.10.2025, issued by DGFT.

6. Since, goods were imported into India without the requisite REEIMS certificate, the impugned goods have been imported without authorization and are liable for confiscation 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.

7. The relevant provisions of law relating to import and valuation of goods in general, the foreign Trade Policy and Rules relating to imports, the liability of the goods to confiscation under the provisions of the Customs Act, 1962 and other laws for the time being in force are summarized as under:

a. **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, relating of the imported goods.

b. **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.

c. **section 112(a) of the Customs Act, 1962** penalty for 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 abets the doing or omission of such an act.

8. In view of above, it appears that impugned goods are imported without requisite SIMS registration. Therefore, it appears that the goods imported vide



*impugned Bill of Entry are liable for confiscation under section 111(d) of the Customs Act, 1962 and the importer is liable for penalty under section 112(a) of the Customs Act, 1962.*

### **RECORD OF PERSONAL HEARING**

9. In reference to the Personal Hearing, the importer vide their letter dated 10.12.2025, submitted that adjudication processes may be initiated without the issuance of an SCN and Personal Hearing. However, he submitted BIS Certificate No. Registration/CRS 2023-3677/R-41263869, Plastic Waste Certificate No Im-21-GUJ-08-AATFP3501G-23 dated 21.08.2023, e-Waste certificate No. B-29016(5947) (EPR)/23/WM-III dated 10.01.2024, REEIMS Certificate No. REE2025001606 dated 29.11.2025.

### **Discussion and Findings**

10. I have carefully gone through the fact of the case. I find that M/s. Photovoltaic Solar (IEC - 0307031136) filed Bill of Entry No. 5998261 dated 29.11.2025, with declared Assessable value of Rs. 1,68,285,77 /-. I find that the said Bill of Entry found to be in violation of timeline/guidelines of Notification No. 40/2025-26 dated 10.10.2025, issued by DGFT.

11. Now, I take up the above matter in detail. I find that goods imported vide said Bill of entry require compulsory REEIMS registration for importing into India in terms of DGFT Notification No. 40/2025-26 dated 10.10.2025, issued by DGFT. The importer must apply for registration **at least 5 days in advance from the expected date** to arrival of import consignment. Each registration will remain valid for a period of three (3) months. However, in the instant case, the importer has not followed the timeline/guideline of said notification and registration was completed only in 01 days advance from the arrival of the shipment, i.e. IGM inward date viz. 30.11.2025 days.

12. Since goods were imported into India without requisite REEIMS certificate, the impugned goods have been imported without authorization and therefore, 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.

13. Since the importer has now submitted the REEIMS registration now, therefore the goods can be cleared for home consumption under the provision of section 125 (1) of the Customs Act, 1962.

14. Accordingly, I passed the following order:



**ORDER**

(i) I order confiscation of the impugned goods covered under Bill of Entry No. 5998261 dated 29.11.2025 having Assessable value of 1,68,28,577/- (Rupees One Crore Sixty Eight Lakhs Twenty Eight Thousand Five Hundred Seventy Seven Only) of imported goods under 111(d) of the Customs Act, 1962.

(ii) However, I give the importer an option to redeem the said goods for Home Consumption upon payment of **redemption fine of Rs. 1,68,286/- (Rupees One Lakh Sixty Eight Thousand Eighty Six Only )** as per Section 125(1) of the Customs Act, 1962.

(iii) I impose a **penalty of Rs.84,143/- (Rupees Eighty Four Thousand One Hundred Forty Three Only)** on M/s. Photovoltaic Solar (IEC- 0307031136) under Section 112(a) of the Customs Act, 1962, for their act of omission and commission.

15. This Order is issued without prejudice to any other action that may be taken against the notice or persons or 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  
Satish Kumar

(Satish Kumar)  
Date: 11-12-2025  
Additional Commissioner of Customs  
Group IV, JSV, JNCH  
14.25.51

To,  
M/s. Photovoltaic Solar, (IEC- 0307031136),  
33, Surya Valley Bakrol Road, Bakrol Anand-388315

Copy to:

1. Assistant/Dy. Commissioner of Customs, CRAC, JNCH
2. The Notice Board (CHS Section).
3. Office Copy.