



**OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS-I)
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
TALUKA- URAN, DIST- RAIGAD, MAHARASHTRA - 400 707.**

F. No. CUS/RMSF/OBJ/239/2025

Date of order: 13. 08.2025

F. No. S/10-Adj-61 /2025-26/ Group II (H-K)

Date of issue: 14.08.2025

Passed by: K Mahipal Chandra
Joint Commissioner of Customs,
Gr. 2 (H-K), JNCH, Nhava Sheva.

Order No. 675/2025-26/JC/NS-I/ CAC/JNCH

DIN.No. 20250878NW0000666206

Name of Party/Noticee/Importer: M/s. ITC Limited (IEC- 0288001079)

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, 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 फीस के रूप में 1.50 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
3. इस निर्णय या आदेश के विरुद्ध अपील करनेवाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

ORDER-IN-ORIGINAL

1. This copy is granted free of charge for the use of the person to whom it is issued.
2. 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. 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. ITC Limited (IEC- 0288001079), having registered address at Virginia House, ,37, Jawaharlal Nehru Road, Contact No: 919831441271, Kolkata ,West Bengal, 700071 (hereinafter referred to as the 'Importer'), through their Custom M/s. Leadking Sea Air Forwarders Pvt Ltd , filed the below detailed Bills of Entry:

Table – A

Bill of Entry & Date	3430625 dated 23.07.2025
Description	Barrier Coated PW 26 GSM
Customs Tariff Item of offending goods	48239014
Assessable Value in Rs. of offending goods	Rs. 68,40,714/-
Entry Inward Date (Arrival Date)	23.07.2025
PIMS Reg. No. & Date	22.07.2025

2. DGFT, vide Notification No. 11/2015-20 dated 25 May 2022, has amended the import policy for items specified in Annexure-A thereto falling under Chapter 48 of Schedule-I (Import Policy) from 'Free' to 'Free subject to compulsory registration under Paper Import Monitoring System (PIMS)' with effect from 01.10.2022. Further, as per para 1(c) of the said notification the importer is required to submit advance information in an online system and can apply for registration not earlier than 75th day and not later than 5th day before the expected date of arrival of import consignment and the automatic number thus generated shall remain valid for a period of 75 days.

3. In the instant case, it was observed that the imported goods fall under HS Codes which are covered under Annexure A to DGFT Notification No. 11/2015-20 dated 25 May 2022. Consequently, the imported goods are covered under the amended policy condition and free subject registration under PIMS as also compliance with the registration condition prescribed under paragraph 1(c) of the referred DGFT Notification.

4. It was observed that the importer has taken PIMS registration on a date beyond the period as prescribed under the Policy Condition introduced vide DGFT Notification. no. 11/2015-20 dated 25 May 2022. Thus, the import being in violation of the of the policy provisions it appeared that the import is in contravention of the Foreign Trade Policy and section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992. Consequently, the imported goods as detailed in Table-A above 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.

4.2 It is also observed that there are two items in the Bill of entry whereas PIMS is obtained for only one item, whereas quantity is mentioned as Sum of item no. 1 and item no 2. Further, description is also wrong w.r.t. GSM and CTH claimed. As per PIMS, GSM & CTH are mentioned as 20 GSM and 4813.2000, whereas as per BOE, it is 26 GSM & 4823.9014 Respectively. Further as per DPIIT Import Monitoring System Module, <https://imports.gov.in/imsdpiit/public/home> "Importers who fail to register their information/data on notified items in advance or are found to furnish incorrect data in the online PIMS module will attract punitive action including action under The Foreign Trade (Development and Regulation) [FTDR] Act, 1992." Therefore, it also appears that PIMS is not only delayed but importer has also furnished incorrect data in the online PIMS module w.r.t. consignment imported vide Bill of Entry 3430625 dated 23.07.2025.

4.3 Further, it is noticed that as per invoice quantity & Unit price is 4.672 MT & 5.75917 Euro/Kg for Item No. 01 and 7.062 MT & 5.71636 Euro/Kg. for Item No. 02, respectively. However as per BOE, Quantity is mentioned as 4.672 Kgs & 5759.17 Euro/Kg for Item No. 01

and 7.062 Kgs & 5716.56 Euro/Kg for Item No. 02, respectively. Same is tabulated below (Table -A)

Table-A

As per BOE				As per invoice		As per PIMS		
Particulars	Description	Qty	Unit rate (EUR/KG)	Qty	Unit rate (EUR/KG)	Description	Qty	CIF Value
Item No 01	000010 FT/140 12 Barrier Coated PW 26 GSM	4.6 72 KG S	5759.1 7	4.6 72 MT	5.7591 7	000010 FT/140 12 Barrier Coated PW 20 GSM	12.3 34 MT	67277. 28
Item No 02	000020 FT/140 16 Barrier Coated PW 26 GSM	7.0 62 KG S	5716.5 6	7.0 62 MT	5.7165 6			

5. The above facts were brought to the notice of the importer. In response the importer vide their letter dated 13.08.2025 stated that they are regular importer of Travel Goods. They were not aware for requirement of PIMS certificate for the offending goods. Now they have got PIMS registration bearing no. ORIGINAL-DPIIT-PPR-2022-389689 dated 22.07.2025. The importer has also requested for waiver of Personal Hearing and Show Cause Notice.

Discussion & Findings

6. I have carefully gone through the records and facts of this case as well as the written submission made by the importer. As indicated in Table-A above and discussed in the foregoing paragraphs, the undisputed facts of the case are that the imported goods are covered under the ITC (HS) codes indicated in Annexure-A to DGFT Notification No. 11/2015-20 dated 25 May 2022 and are therefore hit by the policy conditions prescribed thereunder. It is also a fact on record that PIMS registration in this case has been obtained by the importer on a date which is beyond the period prescribed in terms of the ITC (HS) Policy Condition introduced vide DGFT Notification No. 11/2015-20 dated 25 May 2022. Having been imported in violation of the policy conditions in force, the import is contravention of Section 11(1) of FTDR Act, 1992 and the imported goods are prohibited goods as defined under section 2(33) of the Customs Act, 1962.

6.2 I find that, there are two items in the Bill of entry whereas PIMS is obtained for only one item, whereas quantity is mentioned as Sum of item no. 1 and item no 2. That, description is also wrong w.r.t. GSM and CTH claimed (as per PIMS, GSM & CTH are mentioned as 20 GSM and 4813.2000, whereas as per BOE, it is 26 GSM & 4823.9014 respectively). Therefore, PIMS is not only delayed but importer has also furnished incorrect data in the online PIMS module w.r.t. consignment imported vide Bill of Entry 3430625 dated 23.07.2025. Thus, I find that the importer has rendered the imported goods liable for confiscation under section 111(d) of the Customs Act 1962. I also find that the owing to above omission and commission the importer has rendered himself to penalty under section 112(a) of the Customs Act 1962.

6.3 I also find that, as per invoice: quantity & Unit price is 4.672 MT & 5.75917 Euro/Kg for Item No. 01 and 7.062 MT & 5.71636 Euro/Kg. for Item No. 02, respectively, whereas as per BOE, Quantity is mentioned as 4.672 Kgs & 5759.17

Euro/Kg for Item No. 01 and 7.062 Kgs & 5716.56 Euro/Kg for Item No. 02, respectively. Same is tabulated below (Table -B).

Table-B

As per BOE				As per invoice		As per PIMS		
Particulars	Description	Qty	Unit rate (EUR/K G)	Qty	Unit rate (EUR/K G)	Description	Qty	CIF Value
Item No 01	000010 FT/1401 2 Barrier Coated PW 26 GSM	4.67 2 KGS	5759.17	4.67 2 MT	5.75917	000010 FT/1401 2 Barrier Coated PW 20 GSM	12.33 4 MT	67277. 28
Item No 02	000020 FT/1401 6 Barrier Coated PW 26 GSM	7.06 2 KGS	5716.56	7.06 2 MT	5.71656			

From the advent of self-assessment in 2011, it is the responsibility of the importer under Section 46(4) and 46(4A) of Customs Act, 1962 while presenting the Bill of Entry under Section 46(1) that it shall make and subscribe to a declaration as to the truth and correctness of the contents of the Bill of Entry and to correct value, classification, description of the goods, exemption notification and self-assess duty, etc. Although the importer has subscribed that the declaration in the said Bills of Entry is true and correct, it does not appear to be so in as much as they appear to have mis-stated Qty & Unit price of goods as discussed supra. Therefore, I find that the Importer appears to have contravened the provisions of Section 46(4) and 46(4A) of the Customs Act, 1962. I also find that the owing to above omission and commission the importer has rendered himself to penalty under section 117 of the Customs Act 1962.

7. In view of the foregoing discussion, I pass the following Order

ORDER

- I confiscate the goods detailed in Table-A above totally valued at Rs. 68,40,714/- vide Bill of Entry No. 3430625 dated 23.07.2025 under section 111(d) of the Customs Act 1962. However, in terms of section 125 of Customs Act 1962, I give an option to redeem the goods on payment of a Redemption Fine of **Rs.80,000(Rs Eighty Thousand Only)** in lieu of confiscation.
- I impose penalty of **Rs20,000/- (RsTwenty thousand Only)** on the importer M/s. ITC Limited (IEC-0288001079) under section 112(a) of the Customs Act 1962.

8. This Order is issued without prejudice to any other action that may be taken against the importer 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.



(K Mahipal Chandra)

Joint Commissioner of Customs,
Group-II (H-K), NS- I, JNCH.

To,

M/s. ITC Limited (IEC- 0288001079), Virginia House, ,37,
Jawaharlal Nehru Road, Contact No: 919831441271,
Kolkata, West Bengal, 700071

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cell) (Import), JNCH.
2. The Asst./Dy. Commissioner of Customs (CAC), JNCH.
3. Office Copy.
4. EDI