



भारतसरकार



भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance



भारत 2023
ONE EARTH - ONE FAMILY - ONE FUTURE

सीमाशुल्कप्रधानआयुक्तआयुक्तकार्यालय, न्हावाशेवा-I, मुंबईसीमाशुल्कजोन-II
जवाहरलालनेहरूकस्टमहाउस, पोस्ट: शेवा, तालुका: उरण, जिला: रायगढ़, महाराष्ट्र-4007007
OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS, NS-I, MUMBAI CUSTOMS ZONE-II
JAWAHAR LAL NEHRU CUSTOM HOUSE, Post: Sheva, Taluka: Uran,
Dist: Raigad, Maharashtra-400707.

F. No.CUS/RMSF/OBJ/377/2025

Date of order: 08.09.2025

F. No. S/10-Adj-96/2025-26/Gr.II (H-K)

Date of issue: 08.09.2025

DIN. No. 2025078NW 0000/681 CB

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

Order No.: 941 (L)/2025-26/JC/Gr.II(H-K)/NS-I/CAC/JNCH

Name of the Importer : M/s Carlsberg India Private Limited (IEC-0506049639)

मूल आदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
- 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 संलग्न 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।
- 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

- This copy is granted free of charge for the use of the person to whom it is issued.
- 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.
- 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 Carlsberg India Private Limited (IEC-0506049639) , hereinafter referred to as the 'Importer', having registered address at H-17/1/1, WALUJ INDUSTRIAL AREA, WALUJ, AURANGABAD, AURANGABAD 431136 filed Bill of Entry No. 4381398 dated 08.09.2025 (here-in-after referred to as the 'said Bill of Entry') through their Custom Broker M/s.. Next Logistics

Requisite details are given below in Table-A.

Table - A

Bill of Entry & Date	4381398 dated 08.09.2025
Description	LABEL TBS4G 650B NK Plain
Quantity	4973 KGS
Customs Tariff Item	48211020
Declared Assessable Value in Rs.	Rs. 28,28,771/-
Entry Inward Date (Arrival Date)	09.09.2025
PIMS Date	05.09.2025.
PIMS Reg. No.	ORIGINAL-DPIIT-PPR-2025- 408199

2. DGFT, vide Notification No. 11/2015-20 dated 25 May 2022, 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 their import is free subject to registration under PIMS. Further that such registration is required to be obtained in accordance with conditions prescribed under paragraph 1(c) of the referred DGFT Notification.

4. In view of the above, it was observed that importer has obtained **PIMS registration on 05.09.2025 and Inward date is 09.09.2025**. Therefore, it is submitted that PIMS date is beyond the period as prescribed under the Policy Condition introduced vide DGFT Notification.no. 11/2015-20 dated 25 May 2022. Since the import is in violation of the of the policy provisions in force, it appeared that the same 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.

5. The above facts were brought to the notice of the importer. In response the importer vide their letter dated 19.09.2025 submitted that they are manufacturers and the imported goods (classified under HS Code 48211020) are for their captive use only. As per DGFT Notification No. 11/2015-20 dated 25.05.2022, PIMS registration should be 5 days below the expected date of arrival. They have stated that the expected date of arrival of the goods was 10.09.2025 and accordingly, they obtained the PIMS Registration on 05.09.2025, i.e., within the prescribed time limit of at least 5 days before the expected arrival. However, the consignment actually arrived one day earlier, on 09.09.2025. They further submitted that the Bill of Entry was forwarded from RMS Cell to the Port Assessment Group on account of the delay in reflection of PIMS registration, resulting in the Bill of Entry being held up. The party has therefore requested that their case be considered sympathetically, keeping in view that the registration was obtained as per the expected arrival date. They have requested for early clearance of the goods without issuance of Show Cause Notice or personal hearing, and for a lenient view to be taken in this matter.

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, it is not in dispute 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 importer has obtained PIMS registration on **05.09.2025** and Inward date is **09.09.2025**.

7. Further, I find that the importer, vide their letter dated 19.09.2025 submitted that they are manufacturers and the imported goods (classified under HS Code 48211020) are for their captive use only. As per DGFT Notification No. 11/2015-20 dated 25.05.2022, PIMS registration should be 5 days below the expected date of arrival. They have stated that the expected date of arrival of the goods was 10.09.2025 and accordingly, they obtained the PIMS Registration on 05.09.2025, i.e., within the prescribed time limit of at least 5 days before the expected arrival. However, the consignment actually arrived one day earlier, on 09.09.2025. They further submitted that the Bill of Entry was forwarded from RMS Cell to the Port Assessment Group on account of the delay in reflection of PIMS registration, resulting in the Bill of Entry being held up. The party has therefore requested that their case be considered sympathetically, keeping in view that the registration was obtained as per the expected arrival date. They have requested for early clearance of the goods without issuance of Show Cause Notice or personal hearing, and for a lenient view to be taken in this matter.

8. Importer is supposed to obtain PIMS as per notification condition "The importer can apply for registration not earlier than 75th day and not later than 5th day before the expected date of arrival of import consignment", but in their case the PIMS registration was done on obtained **PIMS registration on 05.09.2025 and Inward date is 09.09.2025**, so there is a direct violation of PIMS Policy.

9. In view of the above I find that the importer was well aware of the fact that they require registration of the imported goods under Paper Import Monitoring System (PIMS) as per DGFT Notification No. 11/2015-20 dated 25 May 2022. However, they failed to do so.

10. Further, I find that DGFT has introduced PIMS to capture specific details of the import of Paper and Paper products under Chapter 48 of ITC (HS), 2017, Schedule-1. The system would collect detailed information on imports of these products which will aid in the analysis of trade data and facilitate policy formulation. Real-time access to information will enable monitoring and targeted decision-making. And to achieve this, DGFT in terms of the ITC (HS) Policy Condition introduced vide DGFT Notification No. 11/2015-20 dated 25 May 2022 has given ample time (approx. 70) days to importers for getting registration. However, they failed to register in the prescribed time period as provided vide DGFT notification *ibid*. Therefore, the submission made by importer is not sustainable.

11. Further, I find that the goods covered under Bill of Entry 4381398 dated 08.09.2025 imported in violation of the policy conditions in force, the import is in contravention of Section 11(1) of FTDR Act, 1992. 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 liable to penalty under section 112(a) of the Customs Act 1962. I also find that the owing to above omission and commission, the importer has rendered himself liable to penalty under section 112(a) of the Customs Act 1962.

12. In view of above foregoing paras, I pass the following Order

ORDER

- i. I order Confiscation of goods valued at Rs. 28,28,771/- (Rupees Twenty Eight Lakh Twenty Eight Thousand Seven Hundred and Seventy One Only) imported vide B/E 4381398 dated 08.09.2025 under section 111(d) of the Customs Act 1962. However, I give an option to redeem the goods for Home Consumption on payment of a Redemption Fine of Rs. 35,000 /- (Rupees Thirty five Thousand Only) under section 125 of Customs Act 1962 in lieu of confiscation.
 - ii. I impose penalty of Rs. 15,000 /- (Rupees Fifteen thousand Only) on the importer M/s Carlsberg India Private Limited under section 112(a) of the Customs Act 1962.
13. This Order is issued without prejudice to any other action that may be taken against the notice or person 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 Carlsberg India Private Limited (IEC-0506049639),
H-17/1/1, WALUJ INDUSTRIAL AREA, WALUJ,
AURANGABAD, AURANGABAD 431136

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. The Asst./Dy. Commissioner of Customs, EDI, JNCH