



भारतसरकार



भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance



वसुधैव कुटुम्बकम्
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, Maharastra-400707.

F. No.CUS/SHED/OBJ/265/2025

Date of order: 10.10.2025

F. No. S/10-Adj- 98/2025-26/Gr.II (H-K)

Date of issue: 10.10.2025

DIN. No. 20251078 NW0000333 FBB

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

Order No.: 960 (L)/2025-26/JC/Gr.II(H-K)/NS-I/CAC/JNCH

Name of the Importer: M/s. Medlog Logistics and transport I. P. Ltd (IEC-AASCM4237E)

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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 -400 707 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. Medlog Logistics and transport I. P. Ltd, IEC- AASCM4237E having registered address at 7th Floor, MSC House, Andheri Kurla Road, Andheri (East), Mumbai-400059, Mumbai Maharashtra (hereinafter referred to as 'Importer') filed Home Consumption **Bills of Entry as detailed in Table-A**(hereinafter referred as 'the said Bill of Entry) for clearance of goods declared as 'Hardwood Plywood (Container Flooring Plywood)'having CTI 44123110 through their C.B. M/s. Interport Global Logistics P. Ltd.

Bill of Entry No.	Date	Goods Declared	CTI(HS Code)	Declared Value (₹)	Assessable
2961082	30.06.2025	Hardwood Plywood (Container Flooring Plywood)	44123110	79,90,406.26/-	
2961085	30.06.2025	Hardwood Plywood (Container Flooring Plywood)	44123110	26,63,468.76/-	
			Total	1,06,53,875.02/-	

2. The Bill of Entry was put on hold by SIIB(I), JNCH vide letter CUS/SIIB/INF/77/2025-SIIB(I)-O/o-COMM-CUS-CMC-NHAVASHEVA-IV dated 07.07.25, therein informing that the consignment has non-compliance of mandatory BIS certification and therefore, vide the said letter it has been directed for examination of the consignment under DC/Docks(I) supervision.

2.1 During the examination the docks officer observed that “ Goods found as declared and **appear to be covered under mandatory purview and compliance under BIS**”.

2.2 It is pertinent to note that the product, being a Hardwood Plywood, falls under the mandatory certification regime governed by the Bureau of Indian Standards (BIS). Specifically, the goods appear to attract compliance under IS 10701:2012- Specification for Structural Plywood. However, neither the importer nor their authorized Customs House Agent (CHA) was able to furnish a valid BIS certificate at the time of examination also the BIS is not uploaded in e-sanchit, thereby it appears to non-compliance with mandatory regulatory requirements.

2.3 In view of the above, the declaration made in the Bill of Entry is **materially misleading**, in terms of statutory compliance. The matter appears reclassification under the appropriate tariff heading, initiation of action for breach of BIS compliance requirements, and such further proceedings as deemed fit under the relevant provisions of the **Customs Act, 1962** and associated import regulations.

RELEVANT PROVISIONS OF LAW APPLICABLE IN THE SUBJECT CASE

3.The Customs Act, 1962:

3.1. **Section 46 (4)** states that ‘the Importer while presenting a Bill of Entry 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.’

3.2. **Section 46 (4A)** states that ‘the importer who presents the 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 documents supporting it, and (c) compliance with the restriction or prohibition, if any, relating to the goods under the Customs Act, 1962 or under any other law for the time being in force.'

3.3. The relevant Sub-sections of **Section 111** of the Indian Customs Act, 1962 attracted in the instant case making the impugned goods liable for confiscation are: **Section 111(m)** states that 'any goods which do not correspond in respect of value or in any other particular with the entry made under this Act.'

3.4 Section 112 provides that '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, shall be liable,- (ii) in the case of dutiable goods, other than prohibited goods, to a penalty [not exceeding ten percent of the duty sought to be evaded or five thousand rupees, whichever is the higher;'

3.5. Section 17 (1) provides that '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.

Section 17(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.'

3.6. Section 125(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 1[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit.

RECORD OF PERSONAL HEARING AND WRITTEN SUBMISSIONS

4. A personal hearing in this matter was scheduled for 29.07.2025, for which notices dated 16.07.2025 were issued. During the hearing, Shri Prashant Patanakar, Authorised representative on behalf of Importer, appeared and submitted that the if BIS is applicable,, redemption fine for the same shall be availed. They further requested to take lenient view w.r.t fine and penalty. Vide letter dated 01.09.2025, they requested for waiver of any Show cause notice and any Personal Hearing further and to adjudicate the proceedings and issue a re-export order.

5. Vide letter dated 09.07.2025 importer has given following statements:

i. The importer has submitted that they have imported Hardwood Plywood (Container Flooring Plywood) under Bill of Entry No. 2961082 dated 30.06.2025. The consignment has been kept on hold by SIIB(I), JNCH vide letter CUS/SIIB/INF/77/2025-SIIB(I)-O/o-COMM-CUS-CMC-NHAVASHEVA-IV dated 07.07.25 for want of BIS registration/license and affixation of ISI mark in terms of the Plywood and Wooden Flush Door Shutters (Quality Control) Order, 2024.

ii. The importer has represented that the subject plywood is used exclusively for repair and refurbishment of MSC ISO ocean containers which are temporarily stationed in India for maintenance and subsequently re-exported for international cargo movement, and that there is no domestic sale, supply or consumption involved. It has further been contended that Clause 2 of the said QCO exempts goods/articles meant for export, hence BIS license and quality marking requirements are not applicable to the present consignment.

iii. The importer has also submitted that the imported plywood can be considered as "Structural Plywood" used for refurbishing ocean containers; however, IS 10701:2012 does not cover plywood of 28 mm thickness, and therefore the said standard is not applicable in the instant case.

iv. Accordingly, the importer has requested that clearance of the consignment may be allowed without insisting on BIS license or quality mark.

Further requested for waiver of any Show cause notice.

DISCUSSION AND FINDINGS

6. I have carefully gone through the case records, examination report, importer's written submissions, and the relevant provisions of the Customs Act, 1962, along with allied laws governing mandatory BIS certification requirements. The issues for determination are:

(i) Whether the imported goods, i.e., "Hardwood Plywood (Container Flooring Plywood)" are covered under the mandatory BIS certification regime and Quality Control Order (QCO), 2024;

(ii) Whether the importer's plea of exemption under Clause 2 of the said QCO, citing exclusive use for repair/refurbishment of ISO ocean containers and subsequent re-export, is sustainable;

(iii) Whether the goods are liable to confiscation under Section 111 of the Customs Act, 1962, and if so, whether imposition of fine and penalty is warranted.

6.1 Applicability of BIS Standards and QCO, 2024:

(i) On examination, it is observed that the imported goods are declared as "Hardwood Plywood (Container Flooring Plywood)" classifiable under CTH 44123110. The Docks Officer has categorically recorded that the goods appear to be covered under the purview of mandatory BIS certification. As per the Plywood and Wooden Flush Door Shutters (Quality Control) Order, 2024, read with IS 10701:2012 (Specification for Structural Plywood), plywood products are brought under the compulsory BIS certification regime.

(ii) The importer has argued that IS 10701:2012 does not cover plywood of 28 mm thickness, hence not applicable. However, technical coverage of the IS standard is determined by BIS authorities, and unless a formal exemption is available, Customs is bound to enforce the QCO in letter and spirit. Therefore, prima facie, the imported goods fall within the mandatory BIS requirement.

6.2 Claim of Exemption for Repair of ISO Containers:

(i) The importer has contended that the plywood is meant solely for repair and refurbishment of MSC ISO containers, which are not consumed domestically but re-exported after maintenance, and thus exempt under Clause 2 of the QCO. However, the exemption clause envisages goods "meant for export." In the present case, the plywood is imported into India for use in repair activity, even if the refurbished containers are eventually re-exported. The plywood itself is consumed in India, and therefore the exemption claim is not tenable.

(ii) It is settled law that QCO provisions are to be strictly construed, and unless specifically exempted, compliance is mandatory. In absence of valid BIS licence/marketing, the import is in contravention of QCO, 2024.

6.3 Misdeclaration and Liability under Customs Act:

(i) The importer, while filing Bills of Entry, has declared the goods correctly in description but failed to ensure compliance with statutory requirements. Section 46(4A) casts responsibility on the importer to ensure completeness and authenticity of documents and adherence to restrictions/prohibitions under any law. Non-production of BIS licence renders the declaration materially misleading in terms of statutory compliance.

(ii) Accordingly, the goods are liable to confiscation under Section 111(d) of the Customs Act, 1962, being imported in contravention of BIS requirements.

6.4 Fine and Penalty:

(i) Once goods are held liable to confiscation, redemption fine under Section 125 of the Customs Act, 1962 is imposable, since the import is not absolutely prohibited but restricted subject to BIS compliance. Further, under Section 112(a), penalty is imposable for acts/omissions rendering goods liable to confiscation.

(ii) The importer has pleaded for leniency, citing use for repair of ocean containers and willingness to re-export the goods. Keeping in view the mitigating circumstances, the request for adjudication without issuance of SCN and PH may be considered. However, the contravention of BIS requirement remains established, warranting confiscation with option of redemption fine and penalty.

7. Conclusion:

In view of the foregoing discussion and findings, I hold that:

(i) The imported goods, viz. Hardwood Plywood (Container Flooring Plywood) covered under Bills of Entry No. 2961082 and 2961085 both dated 30.06.2025, are covered under the mandatory BIS certification regime as per the Quality Control Order, 2024, read with IS 10701:2012. The importer has failed to produce a valid BIS licence/mark or evidence of exemption at the time of clearance.

(ii) The claim of exemption under Clause 2 of the QCO on the ground of exclusive use for repair/refurbishment of ocean containers is not sustainable, since the plywood is consumed in India and therefore does not qualify as goods "meant for export."

(iii) The goods are, therefore, liable for confiscation under Section 111(d) of the Customs Act, 1962.

8. In view of the discussion and findings as above, I pass the following order:

ORDER

In view of the above, I pass the following order:

- (i) I order confiscation of the imported goods covered under Bill of Entry No. 2961082 dated 30.06.2025 valued at ₹79,90,406.26 /-, under Section 111(d) of the Customs Act, 1962, with an option to redeem the same for on payment of Redemption Fine of Rs. 1,25,000/- (Rupees One lakh Twenty Five Thousand only) sub under Section 125 of the Customs Act, 1962, for the purpose of re-export.
- (ii). I order confiscation of the imported goods covered under Bill of Entry No. 2961085 dated 30.06.2025 valued at ₹26,63,468.76/-, under Section 111(d) of the Customs Act, 1962, with an option to redeem the same on payment of Redemption Fine of Rs. 75,000/- (Rupees Seventy Five Thousand only)under Section 125 of the Customs Act, 1962, for the purpose of re-export.
- (iii) I impose a penalty of Rs. 50,000 /-(Rupees Fifty Thousand Only) imported goods covered under Bill of Entry No. 2961082 dated 30.06.2025 valued at ₹79,90,406.26 /- under Section 112(a) of the Customs Act, 1962, on M/s. Medlog Logistics and Transport I.P. Ltd., IEC – AASCM4237E.
- (iv) I impose a penalty of Rs. 50,000 /-(Rupees Fifty Thousand Only) imported goods covered under Bill of Entry No. 2961085 dated 30.06.2025 valued at ₹26,63,468.76/-under Section 112(a) of the Customs Act, 1962, on M/s. Medlog Logistics and Transport I.P. Ltd., IEC – AASCM4237E.

9. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the persons concerned or any other person, if found involved under the provisions of the Customs Act, 1962, and/or other law for the time being in force in the Republic of India.


(K Mahipal Chandra)

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

To,

M/s. Medlog Logistics and transport I. P. Ltd, IEC- AASCM4237E
7th Floor, MSC House, Andheri Kurla Road, Andheri (East),
Mumbai-400059, Mumbai Maharashtra

Copy to;

1. The Deputy Commissioner of Customs, CAC,JNCH, Nhava Sheva
2. The Deputy Commissioner of Customs, CRAC, JNCH, Nhava Sheva
3. The Asst/Deputy Commissioner of Customs, EDI Section
4. Office Copy