



सीमाशुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III),
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा-शेवा,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
तालुका- उरण, जिला- रायगड, महाराष्ट्र- 400 707.
TALUKA-URAN, DISTRICT-RAIGAD, MAHARASHTRA- 400 707.

F. No. CUS/APR/POL/55/2025 GR.IV

Date of order: 30.10.2025

F.No. S/10-ADJ-378/2025-26/GRIV/IVA

Date of issue: 30.10.2025

DIN No.: 20251078NV0000333A2F

Passed by: ARVIND B. GHUGE

Additional Commissioner of Customs,
Group-IV/IVA, NS-III, JNCH, Nhava Sheva

Order-in-Original No.: 1054(L)/2025-26/ADC/GR. IV/NS-III/CAC/JNCH

Name of Party/Importer: M/S. BEGG COUSLAND PV T. LTD.

मूल आदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः शुल्क दी जाती है।
- इस आदेश के विरुद्ध अपील सीमाशुल्क 8, अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमा शुल्क भवन, न्हावा शेवा, ता. उरण, जिला - रायगड, 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।
- 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 कवल शास्ति के संबंध में विवाद होने पर शास्तिका 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, Nhava 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. Begg Cousland Private Limited (IEC: 0310046653) (hereinafter referred to as the 'Importer'), having their office at Plot No 27, Taloja MIDC Industrial Area, Navade Tal- Panvel, Raigarh, Maharashtra 410208, had filed Bill of Entry No. 5159198 dated 17.10.2025 (hereinafter referred to as the 'said Bill of Entry') through their Customs Broker M/s. Cargo Yatri Pvt Ltd Details of declared Assessable Value and Duty are as below-

Sl. No.	Bill of Entry No./Date	Assessable Value	Duty
1	5159198 dated 17.10.2025	Rs. 39,21,372/-	Rs. 12,14,841/-

2. The said Bill of Entry was forwarded by RMS facilitation centre in violation of timelines/guidelines of Notice No. S-21022/9/2025-TRADE-TAX dated 13.06.2025, issued by Trade & Tax Division, Ministry of Steel, Government of India for SIMS registration. Details of particular are as under:

IGM Inward Date	SIMS Registration No. & date
15.10.2025	MOSSIMS161025309181 dated 16.10.2025

3. As per Notice No. S-21022/9/2025-TRADE-TAX dated 13.06.2025
"The Steel Import Monitoring System (SIMS) shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment. The Automatic Registration Number thus generated shall remain valid for a period of 75 days."

4. However, in the instant case, the importer has not followed the timelines/guidelines as per Notice S-21022/9/2025-TRADE-TAX dated 13.06.2025, issued by Trade & Tax Division, Ministry of Steel, Government of India. IGM inward date for Bill of Entry No. 5159198 dated 17.10.2025 is 15.10.2025 whereas SIMS registration date is 16.10.2025. Therefore, it is evident that registration of the SIMS was completed later than 7th day before the expected date of arrival of the consignment.

5. Since, goods were imported into India without the requisite SIMS certificate, the impugned goods have been imported without authorization

and 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.

6 . 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 Custom Act, 1962 and other laws for the time being in force are summarized as under:

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 to the imported goods.

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.

Section 112(a) of the Customs Acts 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.

7. 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.

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RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

8. The importer vide his letter dated 27.10.2025 submitted that due to SIMS portal issue they could not generate SIMS Certificate before the arrival of the shipment. Further, they submitted that they do not want any Personal Hearing and Show Cause Notice in the said matter.

DISCUSSION AND FINDINGS

9. I have carefully gone through the fact of the case. I find that M/s. Begg Cousland Private Limited (IEC NO.0310046653) filed Bill of Entry No. 5159198 dated 17.10.2025 with declared Assessable Value and duty is Rs. 39,21,372/- and 12,14,841/-. The importer has approached to group for adjudication of the said Bill of Entry. The said Bills of Entry were found to be in violation of timeline/guideline for mandatory SIMS registration timeline laid out in Notice No. S-21022/9/2025-TRADE-TAX dated 13.06.2025, issued by Govt. of India, Ministry of Steel. I have also perused the importer's submission wherein they stated that delay in SIMS registration occurred due SIMS portal issue.

10. Now, I take up the above matter in detail. I find that goods imported vide said bill of entry having CTH (73121090) required compulsory SIMS registration for importing into India in terms of DGFT Notification No. 17/2015-20 dated 05.11.2019. As per Notice dated 13.06.2025, issued by Govt. of India, Ministry of Steel, (Trade and Taxation Division). Importer shall require to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment. The automatic registration number thus generated shall remain valid for a period of 75 days, effective from 20th June 2025. However, in the instant case, the importer has not followed the timelines/guidelines of said notice and registration was not completed 7 days before the expected date of arrival of import consignment.

11. In the instant case, date of IGM inward for said BoE 5159198 dated 17.10.2025 is 15.10.2025 whereas SIMS registration date is 16.10.2025, it was found that SIMS Registration date is not 7 days before the IGM Inward date. Therefore, it is evident that importer has violated timeline for mandatory SIMS registration. As per importer's submission, delay in SIMS registration was primarily occurred due to non-functioning of the portal.

12. Since goods were imported into India without requisite SIMS 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 submitted SIMS registration, therefore, the goods can be cleared for home consumption Bill of Entry under the provision of Section 125 (1) of the Customs Act, 1962.

14. Accordingly, I pass the following order:

ORDER

- i. I order for confiscation of the impugned goods imported vide Bill of Entry No. 5159198 dated 17.10.2025 having Assessable Value of Rs. Rs. 39,21,372/- under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of **Rs. 9,000 /-(Rupees NINE THOUSAND , only)**.
- ii. I impose a penalty of **Rs. 6,000 /- (Rupees SIX THOUSAND only)** on M/s. Begg Cousland Private Limited (IEC NO. 0310046653) 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.

Recd on behalf of Importer
(Signature)
30/10/25
9870889991

Digitally signed by
Arvind Bhagwanrao Ghuge
Date: 30-10-2025
14:39:43

(Arvind B Ghuge)

Additional Commissioner of Customs

Group-4/4A, NS- III, JNCH,

Nhava Sheva.

To,
M/s. Begg Cousland Private Limited (IEC: 0310046653)
Plot No 27, Talaja MIDC Industrial Area,

Navade Tal- Panvel,
Raigarh, Maharashtra 410208

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.

