

 सत्यमेव जयते	भारतसरकार/ Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707	
F. No.: S/10-811/2024-25/ADC/LIC/NS-II/CAC/JNCH CUS/LIC/OTH/361/2024-LIC-O/o- Commr-Cus-NS-II Date of Order: 26 .09.2025 SCN NO. 1284/2024-25/AC/LIC/NS-II/CAC/JNCH Date of Issue: 26 .09.2025		
Order Passed by: Dr. Chittaranjan Prakash Wagh डॉ. चित्तरंजनप्रकाशवाघ Addl. Commissioner of Customs, अपरआयुक्त सीमाशुल्क License (NS-II), JNCH, Nhava Sheva O-in-O No: 882 /2025-26/ADC/NS-II/CAC/JNCH M/s. NEON PHARMA CHEM (IEC - AJGPM2901H) DIN: 20250918 NT 0000020924		

मूल आदेश

Order-In-Original

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

1. This copy is granted free of charge for the use of the person to whom it is issued.

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 में संलग्न फॉर्म सी.ए1 में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इस की एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 2.00 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।

2. An appeal against this order lies with the Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, Nhava Sheva, Uran, Raigad under Section 128 (1) of the Custom 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 appeared in Custom (Appeals) Rule, 1982. The appeal should bear a court fee stamp of ₹ 2.00 paid 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 ₹ 2.00 paid only as prescribed under Schedule 1, item 6 of the Court Fees Act, 1870.

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।

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.

Sub: Adjudication of Show Cause Notice No. 1284/2024-25/AC/LIC/NS-II/CAC/JNCH dtd. 20.10.2024 and corrigendum dated 24.01.2025 issued to M/s. Neon Pharma Chem (IEC - AJGPM2901H).

BRIEF FACT OF THE CASE

It is observed that some of the Exporters have availed wrong MEIS benefit @3% of FOB value by mis-classifying the goods under CTH 29420090 instead of correct CTH 2901 to 2941 where MEIS benefit was @2% of FOB value. Accordingly, an Audit was conducted to verify correct CTH of respective goods and found that M/s Neon Pharma Chem (IEC - AJGPM2901H) (hereinafter referred to as the "Exporter"), having address at Cabin No. F, Gala No. 107, Kailesh Complex, Bhiwandi, Thane, Maharashtra-421302 was engaged in the export of goods declared as "Clorsulon" (hereinafter referred to as the "the said goods"), classifying the goods under CTH 29420090 of the first schedule of the Customs Tariff Act, 1975 which covers "Other organic compounds; other;" and claimed MEIS benefit @ 3% of FOB value.

2. During the post-clearance audit, export data of M/s Neon Pharma Chem (IEC - AJGPM2901H) was scrutinized and it was noticed that they had filed Shipping bills as mentioned in Annexure-A to show cause notice for export of goods "Organic products", classifying them under CTH 29420090 of the first schedule of the Customs Tariff Act, 1975 which covers "OTHER ORGANIC COMPOUNDS; other;" claiming MEIS benefit @ 3% of FOB value. However, the said goods appeared to be correctly classifiable under CTH 29359090.

3. Classification of exported goods.

For better understanding of the above relevant tariff headings, relevant chapter notes are reproduced as below:

A) Custom Tariff Heading 2942 is reproduced as under:

2942 Other Organic Compound (Not classified elsewhere) :This heading covers separate chemically defined organic compounds not classified elsewhere.

1. Ketenes*. Like ketones, these are characterised by a carbonyl group ($>C=O$) but it is linked to the neighbouring carbon atom by a double bond (e.g., ketene, diphenylketene). This heading however excludes diketene which is a lactone of heading 29.32.
2. Boron trifluoride complexes with acetic acid, diethyl ether or phenol*.

3. Dithymol di-iodide.
294200 - Other organic compound:
--- Cefadroxil& its salts, Ibuprofane, Diazepam, Nifedipine, Ranitidine, Danes salt of D(-) Phenyl Glycine, D(-) para hydroxyl Dane's Salts:
29420090--- Other

B) Custom Tariff Heading 2935 is reproduced as under:

2935--SULPHONAMIDES:
2935 90 90---Other

4. EXPORT INCENTIVES UNDER DUTY CREDIT SCRIPS-MERCHANDISE EXPORTS FROM INDIA SCHEME (MEIS): -

4.1 In terms of Chapter 3 of the Foreign Trade Policy (FTP) 2015-2020 exporters are issued duty credit scrips under two schemes for exports of Merchandise and Services namely (i) Merchandise Exports from India Scheme (MEIS) & (ii) Service Exports from India Scheme (SEIS) with an objective to provide rewards to the exporter to offset infrastructural inefficiencies and associated costs involved in export of goods/ products, which are produced/ manufactured in India, especially those having high export intensity, employment potential and thereby enhancing India's export competitiveness.

4.2 The Merchandise Exports from India Scheme (MEIS) provides benefits to exports of notified goods with the ITC (HS) code made to the notified markets, listed under Appendix 3B of the Hand book of Procedures (HBoP) in the form of Duty Credit Scrips. Appendix 3B also lists the rate(s) of rewards on various notified products [ITC (HS) code wise]. The basis of calculation of reward would be FOB value of exports realized in free foreign exchange, or on FOB value of exports as given in the Shipping Bills in free foreign exchange, whichever is less, unless otherwise specified.

Table-1

SrNo.	ITC(HS)Code2017 (EightDigit)	Descriptions of goods as per ITC(HS)2017	MEISSr.No.	MEISReward Rate (In %)
1.	29420090	Other	1633	3%
2.	29359090	Clorsulon USP	1547	2%

5. It appeared that the said exporter had not made correct and truthful declaration of the material facts in their shipping bills by misclassifying their goods and thereby claimed undue MEIS benefits @ 3%, instead of applicable 2%, amounting to **Rs. 45671 /-(Rupees Forty Five Thousand Six Hundred and Seventy One Only)** which were utilized for payment of customs duty towards the imports by them vide advised C. L. No. 192/2023-24/JNCH(A1) dt.03.05.2023.

6. From the Chapter notes, chapter headings and reasons as elaborated in foregoing paras, it appears that M/s. **Neon Pharma Chem (IEC - AJGPM2901H)** have wilfully mis-stated the classifications of the subject goods exported by them and suppressed the actual classification in their export documents filed before the Customs authorities as well as

DGFT with an intent to avail undue benefit of MEIS scheme and therefore the MEIS scrips obtained by them on the basis of such manipulated documents becomes invalid and it can be termed that they were obtained fraudulently. It appears that **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** by resorting to such acts, have contravened various provisions of Customs Act, 1962.

7. Vide Finance Act, 2011 with effect from 08.04.2011 "Self-Assessment" has been introduced under the Customs Act, 1962. Section 17 of the said Act provides for self-assessment of duty on import and export goods by the importer or the exporter by filing a bill of entry or shipping bill as the case may be, in the electronic form, as per Section 46 or 50 respectively. Thus, under self-assessment, it is the importer or exporter who will ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notification claimed, if any, in respect of the imported/exported goods while presenting Bill of Entry or Shipping Bill. In the present case, **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** have deliberately contravened the above said provisions with an intention to wrongfully avail excess MEIS benefit fraudulently, which were legitimately due to them.

8. From the facts discussed in the foregoing paras, it appears that:

8.1 The exporter **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** had misclassified the goods declared as "**Clorsulon USP**" under CTH 29420090 instead of correct CTH 29359090. Accordingly, it appears that **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** had deliberately claimed wrong classification with intent to fraudulently avail the benefit of MEIS at higher rate of 3% instead of 2% of FOB value. Further, the undue benefits of MEIS availed and utilized by mis-classifying the said exported goods is required to be denied.

8.2 **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** presented a large number of shipping bills before DGFT to obtain MEIS License/Scrips. The duty credit/granted on such MEIS License/Scrips includes MEIS credit earned on correctly classifiable goods at appropriate eligible rates. However, it appears that **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** has deliberately mis-classified the export goods under CTH 29420090 in shipping bills having FOB value of **Rs. 0.46 Crores/- as mentioned in the calculation sheet (Rs.45,67,114/- as mentioned in the CL)** to the SCN appears to be recoverable as per section 28(4) and/or 28AAA of the Customs Act, 1962, as applicable.

9. CULPABILITY AND LIABILITY OF NOTICEES

Whereas the audit conducted, as discussed in the foregoing paras, revealed that the **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** by way of wilful mis-statement, mis-representation and suppression of facts as regards the classification of goods, presented the subject goods for export before the designated authority of Customs with intent to fraudulently avail benefit of MEIS. **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** have violated the provisions of Section 17 and 50 of the Customs Act, 1962 which was their duty to comply with. In view of the above, it, therefore, appears that the Exporter have indulged in fraudulent export of goods by mis-declaring the actual classification of goods so exported, which squarely falls within the ambit of 'illegal export' as defined in section 11H(a) of the Customs Act, 1962 in as much as the same was in contravention of various provisions of Customs Act, 1962, Foreign Trade (Development and Regulation) Act, 1992, Foreign Trade (Regulation) Rules 1993 and Foreign Trade Policy.

9.1. Whereas Rule 14(2) of Foreign Trade (Regulation) Rules, 1993 prohibits employing of any corrupt or fraudulent practice for the purpose of exporting any goods for obtaining any license. Further, the said goods are liable for confiscation in terms of Section 113 (i) of the Customs Act, 1962 as the same were exported by mis-declaring the classification. The above-mentioned acts of commission and omission on the part of **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** have rendered the goods exported by resorting to mis-declaration in terms of classification of goods, liable for confiscation under the provisions of Section 113 (i) of the Customs Act, 1962. The above-mentioned acts of commission and omission on the part of **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** have rendered various goods exported by resorting to mis-declaration in terms of classification of goods, with declared FOB value of **Rs. 0.46 Crores/- as mentioned in the calculation sheet (Rs.45,67,114/- as mentioned in the CL)** to the SCN, liable for confiscation under the provisions of Section 113 (i) of the Customs Act, 1962.

9.2. By misclassifying the goods with an intention to avail wrongful/ ineligible/ undue MEIS benefit, **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** has violated the provisions of Customs Act and has rendered the goods liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962. Further, all the above-mentioned acts of commission and omission on the part of **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** have rendered them liable for penal action under Section 114(iii), 114AA & 114AB of the Customs Act, 1962 with respect to the goods exported by mis-classifying the classification.

10. It is evident that MEIS benefit, covered by Customs Notification No.24/2015-Customs dated 08/ 4/2015, as amended, is a custom duty exemption by way of debit through MEIS Scrips. The power to exempt would include within its ambit the power to demand duty in the event such exemption is wrongly claimed/mis-used. Since the MEIS Scrips/Licenses, have been obtained by **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** by mis-classification of the export goods as discussed in the foregoing paras, are therefore liable for suspension/ cancellation/ restriction. Hence the exemptions claimed by the importers are not admissible and duty at the appropriate rate is leviable on the imports to the extent of duty credit denied and same is required to be recovered from **M/s. Neon Pharma Chem (IEC - AJGPM2901H)**.

11. **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** had contravened the provisions of Section 50(2) of the Customs Act, 1962 by willfully mis-declaring/misclassifying their export goods and intentionally claimed undue MEIS benefit which resulted in loss of government revenue of **Rs. 45671 /-(Rupees Forty Five Thousand Six Hundred and Seventy One Only)** On culmination of the investigation, the subject show cause notice was issued to **M/s. Neon Pharma Chem (IEC - AJGPM2901H)**, calling upon them to show cause as to why:

(i) The declared classification of the subject goods i.e **"Organic Product"** as mentioned in the shipping bills under CTH 29420090 should not be rejected and the subject goods should not be re-classified under CTH 29359090 of the first schedule to the Customs Tariff Act, 1975 and the said shipping bills should not be re-assessed.

(ii) The exported goods, having total declared FOB value of Rs. 0.46 Crores/- as mentioned in calculation sheet, should not be held liable to confiscation under Section 113 (i) of Customs Act, 1962 although the same are not available for confiscation;

(iii) Export benefit availed by the Exporter in terms of MEIS through shipping bills as detailed in Annexure- A for **Rs. 45671.14 /- (Rupees Forty-Five Thousand Six Hundred and Seventy-One Only)** should not be recovered as per Section 28(4) read with Section 28AAA, of the Customs Act, 1962 along with interest as applicable thereon under Section 28AA, 28(5) of the Customs Act, 1962.

(iv) Penalty should not be imposed upon them under the provisions of Sections 114 (iii), 114AA & 114AB of the Customs Act, 1962.

RECORD OF PERSONAL HEARING

12.1 In order to comply with the principal of natural justice, letters were issued to the Exporter at the address as mentioned in the SCN and IEC, with a request to appear before Adjudicating Authority for personal hearing on various occasions viz. on 20.02.2025, 16.06.2025, 15.07.2025, 05.08.2025 and 29.08.2025. However, neither the importer nor any representative on his behalf, turned up for hearing on given date in the subject matter. Further, no submission from the importer is found to have been submitted in this office till date.

12.2 Further, if there was any change of address, the Noticee should have informed the Department, so that said PH letters could be served to them on that address. Hence the principles of natural justice have been followed and no purpose will be served in delaying the case hence, I proceed to decide the case.

DISCUSSION AND FINDINGS

13. I have carefully gone through the entire records of the case and the case has been examined in the light of the evidences produced by the department, applicable laws/rules in the matter. I find that the subject Show Cause Notice was issued on 20.10.2024 under Section 124 read with Section 28(4) read with Section 28AAA of the Customs Act 1962 for alleged misclassification of goods. Further, in compliance to the provisions of Section 28(8) and Section 122(b) of the Customs Act, 1962 and in terms of the principles of natural justice, I find that ample opportunities for Personal Hearing (PH) have been granted to the Noticee on various occasions viz. on 20.02.2025, 16.06.2025, 15.07.2025, 05.08.2025 and 29.08.2025 well in advance on the address given in the SCN and IEC to be heard in person and to submit their reply/defense submission against the Show Cause Notice. However, neither any written submission/reply to the Show Cause Notice has been submitted by the importer nor any of their representatives turned up for the said personal hearing. Further, if there was any change of address, the Noticee should have informed the Department, so that said PH letters could be served to them on that address. Hence, the principles of natural justice have been followed during the adjudication proceedings. Having complied with the requirement of the principle of natural justice and no purpose will be served in delaying the case. Therefore, I am left with no option other than to decide the case ex-parte on the basis of records available and the existing legal position at the relevant point of time.

14. The main issues for consideration before me are as under:

- i. whether the impugned export goods, i.e. "**Clorsulon**" was misclassified by the Noticee under CTH 29420090 instead of CTH **29359090** as per the show cause notice.
- ii. whether the alleged mis-classification, if any, was done wilfully and deliberately with an intent to avail inadmissible MEIS benefits.

iii. whether the Noticee are liable for further consequential action under various sections of Customs Act, 1962 as detailed in the subject show cause notice.

15. I observed from relevant chapter notes that-

Clorsulon (29359090)- Chemical formula of Clorsulon is $C_8H_8Cl_3NO_4S$. The central part of the molecule includes a sulfur atom (S) bonded to three chlorine atoms (Cl). The nitrogen atom (N) is part of an amine functional group. The oxygen atoms (O) are part of sulfone and sulfonylurea functional group. It's belong to the class of organic compounds that contain the sulfonamide functional group ($R-SO_2-NH_2$) in their chemical structure. Here's an explanation of the components of this formula: The "SO₂" portion represents a sulfonyl group, which consists of a sulfur atom (S) double-bonded to two oxygen atoms (O). The "NH₂" portion represents an amino group, which consists of a nitrogen atom (N) bonded to two hydrogen atoms (H). The "R" in the functional group represents an organic substituent or side chain, which can vary in different sulphonamides. $C_8H_8Cl_3NO_4S$: "C₈" represents eight carbon (C) atoms in the molecule "H₈" represents eight hydrogen (H) atoms in the molecule "Cl₃" represents three chlorine (Cl) atoms in the molecule "N" represents one nitrogen (N) atom "O₄" represents four oxygen (O) atoms in the molecule "S" represents one sulfur (S) atom. "Clorsulon" being a sulphonamide derivative, contains the sulfonamide functional group " $R-SO_2-NH_2$ " in its structure, where "R" is a specific organic substituent in this case.

15.1 Further, from above it is evident that only those organic compounds which are not specified elsewhere can be classified under heading 2942. In the present case, as per chapter notes as discussed supra, the exported items, i.e. "Clorsulon" would be out of the scope of Tariff Heading 2942 as claimed by the exporter and appears to correctly classifiable under CTH 29359090 which attracts MEIS @ 2% instead of 3% as claimed by the exporter.

16. I find that the exporter by way of wilful mis-statement, mis-representation and suppression of facts as regards the classification of goods, presented the subject goods for export before the designated authority of Customs with intent to fraudulently avail benefit of MEIS. Exporter had violated the provisions of Section 17 and 50 of the Customs Act, 1962 which was their duty to comply with.

16.1 In view of the above, I find that the Exporter has indulged in fraudulent export of goods by mis-declaring the actual classification of goods so exported, which squarely falls within the ambit of 'illegal export' as defined in section 11H(a) of the Customs Act, 1962 in as much as the same was in contravention of various provisions of Customs Act, 1962, Foreign Trade (Development and Regulation) Act, 1992, Foreign Trade (Regulation) Rules 1993 and Foreign Trade Policy.

17. In view of the above discussion, I find that MEIS benefit, covered by Customs Notification No.24/2015-Customs dated 08/04/2015, as amended, was a custom duty exemption by way of debit through MEIS Scrips. The power to exempt would include within its ambit the power to demand duty in the event such exemption is wrongly claimed/mis-used. Since the MEIS Scrips/Licenses had been obtained by M/s Neon Pharma Chem (IEC - AJGPM2901H) by mis-classification of the export goods, as discussed in the preceding paras, they are therefore liable for suspension/cancellation/restriction. Hence, I find that the exemptions claimed by the importers are not admissible and duty at the appropriate rate is leviable on the imports to the extent of duty credit denied and the same is required to be recovered from M/s. Neon Pharma Chem (IEC - AJGPM2901H). Therefore, I find that undue benefit of MEIS availed amounting to Rs. 45671/- (Rupees Forty-Five Thousand Six Hundred and Seventy-One Only) is liable to be denied and recovered under the provisions of section 28(4) and /or 28AAA of the Customs Act, 1962 alongwith interest under section 28AA of the Customs Act, 1962.

17.1 Further I find that the Rule 14(2) of Foreign Trade (Regulation) Rules, 1993 prohibits employing of any corrupt or fraudulent practice for the purpose of exporting any goods for obtaining any license. Hence, the said goods are liable for confiscation in terms of Section 113(i) of the Customs Act, 1962 as the same were exported by mis-declaring the classification. The above-mentioned acts of commission and omission on the part of **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** had rendered the goods exported by resorting to mis-declaration in terms of classification of goods, liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962. The above-mentioned acts of commission and omission on the part of **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** had rendered the impugned goods exported by resorting to mis-declaration in terms of classification of goods, liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962.

17.2 I notice that by misclassifying the subject goods with an intention to avail wrongful/ineligible /undue MEIS benefit amounting to **Rs. 45671/- (Rupees Forty-Five Thousand Six Hundred and Seventy-One Only)**. **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** had violated the provisions of Customs Act and other violations on the part of the exporter as discussed hereinabove and subsequently, have rendered the impugned goods liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962. Further, I find that for all the above-mentioned acts of commission and omission on the part of **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** had rendered themselves liable for penal action under Section 28AA, 114(iii), 114AA & 114AB of the Customs Act, 1962 with respect to the goods exported.

17.3 I find that since the above act of omission and commission on the part of the Exporter had rendered the goods liable for confiscation under section 113(i) of the Customs Act, 1962, the Exporter had rendered themselves liable to penalty under Section 114(iii) of the Customs Act, 1962

17.4 I also find that the Exporter have knowingly and intentionally made the declaration in the subject shipping bills which is false or incorrect with respect to the classification of the subject goods for undue claim of export benefits under MEIS. Therefore, this act of **M/s. Neon Pharma Chem (IEC - AJGPM2901H)**, had rendered themselves liable to penal action under Section 114AA of the Customs Act, 1962 for signing false declaration in the shipping bill.

17.5 I find that **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** claimed the instrument viz. MEIS benefits @ 3% of the FOB value instead of 2% by intentional mis-declaration of classification of the exported goods. Therefore, **M/s. Neon Pharma Chem (IEC - AJGPM2901H)** is also liable for penalty under section 114 AB of Customs Act, 1962 for this intentional mis-declaration of classification.

18. In view of foregoing discussion above made in the light of the facts of investigation and relied upon documents, I pass following order: -

ORDER

(i) I reject the declared classification under 29420090 of the subject goods in the Shipping Bills (as detailed in Annexure-A to the SCN) and re-classify the said goods under respective Customs Tariff Heading 29359090 of the First Schedule to the Customs Tariff Act, 1975.

(ii) I confiscate the impugned exported goods, having total declared FOB value of **Rs.**

0.46 Crores/-as mentioned in the calculation sheet (Rs.45,67,114/- as mentioned in the CL) under Section 113(i) of Customs Act, 1962. However, in lieu of confiscation, I impose redemption fine of Rs.45,000 /- (Rs. Forty Five Thousand only) under section 125 of the Customs Act, 1962;

(iii) I reject the export benefit availed in terms of MEIS through Shipping Bills as detailed in Annexure-A to the SCN amounting to Rs. 45671/- (Rupees Forty-Five Thousand Six Hundred and Seventy-One Only) and I order to recover the same from M/s. Neon Pharma Chem (IEC - AJGPM2901H) under section 28(4) and/or 28AAA of the Customs Act, 1962 along with interest thereon under section 28AA of the Customs Act, 1962, as applicable.

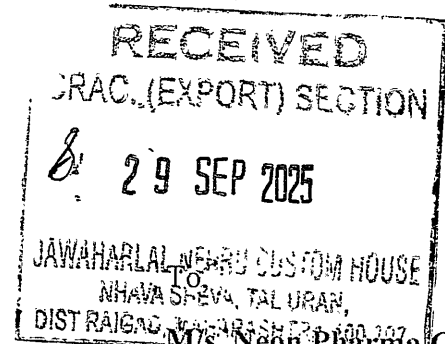
(iv) I impose penalty of Rs. 45,000 /- (Rs. Forty Five Thousand only) under section 114(iii) of the Customs Act, 1962 upon M/s. Neon Pharma Chem (IEC - AJGPM2901H).

(v) I impose penalty of Rs. 45,000 /- (Rs. Forty Five Thousand only) under section 114AA of the Customs Act, 1962 upon M/s. Neon Pharma Chem (IEC - AJGPM2901H).

(vi) I impose penalty of Rs. 45,000 /- (Rs. Forty Five Thousand only) under Section 114AB of the Customs Act, 1962 upon M/s. Neon Pharma Chem (IEC - AJGPM2901H).

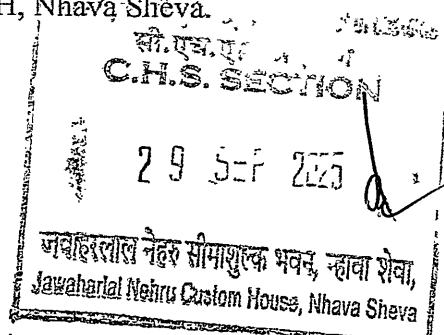
19. This order is issued without prejudice to any other action that may be taken against the noticee(s) or against any other person(s)/ Entities concerned, under the Customs Act, 1962, and/or under any other law for the time being in force in India.

Digitally signed by (Dr. Chittaranjan Prakash Wagh)
Wagh Chittaranjan Prakash
Date: 26-09-2025 15:48:30 Commissioner of Customs
NS-II, JNCH, Nhava Sheva.



M/s. Neon Pharma Chem (IEC - AJGPM2901H)
Cabin No. F, Gala No. 107, Kailesh Complex,
Bhiyandi Thane Maharashtra-421302

EM98 6908460 IN



The Commissioner of Customs, NS-II, JNCH, Zone-II.
The Addl. Director General of Foreign Trade, CGO Office, Churchgate, Mumbai-400020.

EM98 6920 691 IN

The Asst./Deputy Commissioner of Customs, Audit(A1), JNCH.

The Asst./Deputy Commissioner of Customs, CRRC, JNCH.

The Asst./Deputy Commissioner of Customs, Review Cell

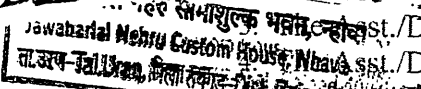
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