

	सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II
	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृत निर्यात मूल्यांकन प्रकोष्ठ /CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावाशेवा, तालुका- उरण, जिला- रायगढ़, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA- 400707

फ़ा. सं./F. No.: CUS/ESHD/MISC/3169/2025-Exp

Date of Order: 09.09.2025

Date of Issue: 09.09.2025

द.प.सं. /DIN: - 20250978NT0000777C1D

जारीकर्ता /Passed By: Shri Raghu Kiran B., Additional Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva.

मूलआदेश संख्या/Order-In-Original No.: - 788 (L)/2025-26/ADC/CEAC/NS-II/CAC/JNCH

निर्यातककानाम/Exporter's Name: M/s. Meridian Marine Services, (IEC No. 0303000074)

मूल-आदेश**ORDER-IN-ORIGINAL**

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः शुल्क दी जाती है।
This copy is granted free of charge for the use of the person to whom it is issued.
- 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 2.00 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 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 II

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.

- इस निर्णय या आदेश के विरुद्ध अपील करने वाला 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।

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. Meridian Marine Services, (IEC No. 0303000074), having registered office 101, Shweta Apartment, Plot no. A-37, Sector 14, CBD, Belapur, 411614 (hereinafter referred to as the Exporter) filed shipping bill bearing No. 4149159 dated 04.08.2025 destined to LATVIA, through their authorised Customs Broker M/s. Round the Clock Logistics Pvt. Ltd. (CHA No. AADCR4639CH001) for the purpose of export the following item. The relevant details are as under: -

Table-I

S. N o.	Shipping bill no. & date	Item description	CTH	Quantity (in sets)	Drawback claimed (Rs.)	RoDT EP claimed (Rs.)	IGST
1.	4149159 dtd. 04.08.2025	Alternator Generator Complete Set Marelli Motori M7 R 630 MA 8, 1550 KVA	8487900 0	1 Set	54,355	32,613	LUT
Total FOB (in Rs.):			36,23,688.20				

- Subsequently, the goods covered under the said shipping bill were brought to JWR, Container Freight Station (CFS) and were presented for examination and LEO. Thereafter, the docks officers examined the consignment as per RMS instructions. Consequent upon the examination done by the docks officers, queries with respect to the said goods were raised by the docks officer and later the same were brought to the undersigned for further clarification.
- Objections were raised on the grounds that the goods appeared prima facie to be 'old and used' and contrary to the declaration in the export documents, the goods were found of Italian origin. Furthermore, as per the RMS instructions, the goods appear to fall under the SCOMET list. In clarification with respect to the objections raised, the exporter vide their letter dated 18.08.2025 inter-alia stated that;

- The subject consignment comprises Alternator Generator Complete Set - Marelli Motori M7R 630 MA 8, 1550 KVA, classified as a ship part used in conjunction with diesel generator systems for the conversion of mechanical energy into electrical energy.
 - Its primary, operational function is to ensure optimum engine efficiency by delivering a stable electrical output, thereby reducing fuel consumption and minimizing engine wear.
 - Upon due technical evaluation, we confirm that the said Alternator Generator is not covered under SCOMET (Special Chemicals, Organisms, Materials, Equipment, and Technologies) as enumerated in Appendix 3 of the prevailing Foreign Trade Policy and relevant statutory notifications. Consequently, no SCOMET export authorization is applicable to this shipment.
 - It is further submitted that while the outer cover of the alternator is of Italian origin, more than 80% of the assembled components are of Indian origin.
 - We have inadvertently claimed Drawback and RoDTEP benefits. We therefore request your kind permission to amend the Shipping Bill and allow us to proceed with free shipping bill, without any claim of export incentives or benefits.
 - As the above-mentioned cargo requires to be installed on board live vessel currently anchorage at Suez Canal port/ Egypt sailing towards their next destination Port Riga / Latvia, we sincerely request you to please look into it and process the subject shipping bill on high priority as WITHOUT electricity ship can't sail for its next port of call and a result ship owner will opt for the alternative option and there is highly chance of getting order cancelled.
4. To determine the applicability of the SCOMET licence and to assess the condition of the goods—whether new or old/used—a technical opinion was sought through a Chartered Engineer (CE) inspection. The Customs-empowered CE, M/s. Priyanka Engineers and Surveyors Pvt. Ltd., conducted the inspection on 20.08.2025 at the designated CFS, in the presence of the authorised representative of the exporter and the Docks Officer.

5. Upon inspection of the goods, the CE vide its report JNCH/MMS/PES/C-125/2025-26 dated 22.08.2025 highlighted following points-

- The said export goods are old and used condition, with wear & tear and sign of age & usage. The country of origin of the goods is Italy.
- End use of the goods is for conversion of mechanical energy into electrical energy, primary operational function is to ensure optimum energy efficiency by delivering a stable electric output, thereby reducing fuel consumption and minimizing engine wear.
- In CE's opinion, the goods do not fulfil the required conditions of SCOMET and does not fall under SCOMET.
- The declared FOB is USD 42,581.53 and the Present value of the goods shown in the inspection report is USD 20,000.

6. The declared FOB value of the goods is USD 42,581.53, whereas as per the CE inspection report the present value of the goods is shown as USD 20,000. The exporter was then, requested to clarify the difference between the declared value of the goods and the value which was given by the Chartered Engineer. In their letter dated, 26.08.2025 the exporter has inter-alia stated that:

- I. We hereby confirm that the value declared in the invoice is true and correct to the best of our knowledge. The shipment consists of old and used outer covers (Italian-made) with newly assembled parts fitted inside the machine.
- II. As the parts were purchased more than Five years ago, purchase orders and invoices are not available with us. However, for your kind reference, we are submitting the indicative market values of the assembled parts as under:

1. Rotor Shaft @ 8,65,000
2. Bearing @ 3,74,000
3. Coil winding @ 75,000
4. Stator @ 168,000
5. Voltage Regulator @ 95,000
6. Outer cover old @ 12,75,000

7. Outer cover sensor with panel @ 4,82,000

Net Total = 33,34,000/-

III. Due to delays in customs clearance, the buyer has cancelled the order. We therefore request your permission to return the shipment and initiate the back-to-town process. We are ready and willing to comply with all formalities, including payment of any fines or penalties as may be applicable.

IV. We assure you of our full compliance with all applicable laws, rules, and regulations and trust that the above clarification will enable expeditious disposal of the matter.

6.1 The exporter, then vide their letter dated 03.09.2025 has requested for allow the shipment for LEO based on the reconfirmation received from the buyer, under free shipping bill.

7. As mentioned above, the exporter has provided a clarification regarding the declared FOB value; however, no supporting documents—such as purchase tax invoices, purchase orders, etc.—have been submitted. The exporter has cited that the goods were purchased over five years ago, same appears insufficient. Furthermore, both the inspection report and the exporter's own clarification indicate that the goods are not entirely new and are used. The exporter has also failed to substantiate the claim for Drawback and RoDTEP benefits in respect of the said goods. In the absence of purchase invoices, bills of entry, or any other supporting documents, the claim for Drawback appears questionable, and as per the ineligible condition no. (xv) prescribed in Notification no. 19/2015-20 dated 17.08.2021, the claim of RoDTEP is also not sustainable.

8. The export invoice produced by the exporter at the time of examination did not show correct and true details of the goods entered for export vide the subject Shipping bill and invoices and as such they did not appear to represent true transaction value of the impugned goods. Hence, the declared value i.e. Rs. 36,23,688.20/ appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section

14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Therefore, the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007.

9.1 The goods do not have any specific brand, mark & other parameters and price of the goods may vary depending upon the quality of the goods, hence, value of the goods could not be determined based on the transaction value of goods of like kind and quality exported at or about the same time under Rule 4 of CVR, 2007.

9.2 The exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. Hence, transaction value of the impugned goods under export could not be determined under Rule 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale market as per the residual Rule 6 of CVR (Export) Rules, 2007.

9.3 To ascertain prevailing market value of the goods as per the residual Rule 6 of CVR (Export) Rules, 2007, the valuation of the goods was done by the Customs empaneled chartered engineer's inspection which was conducted on 20.08.2025, wherein it was observed that the said goods are old and used with sign and age or usage, the present value of the goods was shown as Rs. 17,02,000/- (USD 20,000). As discussed above, the exporter has provided clarification dated 26.08.2025 that the market value of the goods is Rs. 33,34,000.

10. On the basis of the inspection report dated 22.08.2025 as discussed above, the Present market value of the goods covered under above mentioned shipping bill comes out to be Rs. 17,02,000/- against declared FOB of Rs. 36,23,688/- , the same has been accepted by the exporter, and hence, the claimed export benefits appear ineligible. In this way, it appears that the goods covered under Shipping Bill mentioned in TABLE-I, the Exporter had inflated FOB value of the export goods &

attempted to claim undue/excess export benefits i.e. drawback of Rs. 54,355/- & RoDTEP amounting to Rs. 32,613/-.

11. The goods covered under above mentioned shipping bill having declared FOB of Rs 36,23,688/- as detailed at Table-I above, appears to be rejected and shall be redetermined to Rs. 17,02,000/- as per the Chartered Engineer's inspection report, further due to misdeclaration of the value and origin of the goods, and due to ineligible claim for Drawback and RoDTEP the goods appear liable for confiscation under section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and the exporter is liable for penal action under section 114(iii) of the Customs Act, 1962.

12. THE RELEVANT LEGAL PROVISIONS IN THIS CASE ARE;

A. Customs Act, 1962

(1) Section 2(30): Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

(ii) Section 50: Entry of goods for exportation. -

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-

(a) The accuracy and completeness of the information given therein;

(b) The authenticity and validity of any document supporting it; and

(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(iii) Section 113(i): any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

(iv) Section 113(ia): Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

(v) Section 113(ja): any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

(vi) Section 114(iii): 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 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

(viii) Section 75A(2): Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

B. Customs and Central Excise Duties Drawback Rules, 2017:

Rule 17: Repayment of erroneous or excess payment of drawback and interest. Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount, it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

C. Foreign Trade (Development and Regulation) Act, 1992: Section 11:(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

D. Foreign Trade (Regulation) Rules, 1993 Rule 11:

On the Importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall

subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

WRITTEN SUBMISSION

13. The exporter vide their letter dated 26.08.2025 stated that they filed the above mentioned shipping bill for the export of the said goods; but their goods are made of 80% of assembled components are of Indian origin, they have inadvertently claimed benefits of Drawback and other export incentives, they have further requested to take the impugned goods BTT due to cancellation of order and has also requested to adjudicate the matter without issuing a Show Cause Notice and Personal Hearing. Further, they requested for a lenient view in this matter.

13.1 Now, the exporter vide their letter dated 03.09.2025 has requested for allow the shipment for LEO under free shipping bill, based on the reconfirmation received from the buyer.

13.2 The legal provisions as applicable in the case have been explained orally as per section 124 of customs Act 1962 to the exporter and Customs Broker.

DISCUSSION AND FINDINGS

14. I have gone through the records of the case and I find that the exporter has requested to waive the required Show Cause Notice and Personal Hearing and has also requested for allow for LEO of the offending goods. The legal provisions as applicable in the case have been explained orally to the exporter. Hence, I take up the case and proceed to adjudicate on merits based on evidence and submissions available on records.

15. I observe that M/s. Meridian Marine Services, (IEC No. 0303000074) filed shipping bill no. 4149159 dated 04.08.2025 for the export of item as mentioned in Table-1. The goods covered under the said shipping bill were brought to the Container Freight Station (CFS) and were presented for examination and LEO. Thereafter, the docks officers examined the consignment as per RMS instructions for 'Open and Examine'. Consequent upon the examination done by the docks officers, queries with respect to the said goods were raised by the docks officer and later the same were brought to the undersigned for further clarification.

16. I further observe that, for the item declared as "Alternator Generator Complete Set Marelli Motori M7 R 630 MA 8, 1550 KVA" under CTH 84879000 is not declared as "old and Used" and the country of the origin of the goods is declared as India. Whereas during examination of the goods docks officer prima facie observed that the said goods are 'Old and Used' and the country of origin is ITALY, further as per the RMS instructions in the ICES the goods may also fall under SCOMET list.

17. I find that, a technical opinion was taken by conducting a Chartered Engineer's (CE) Inspection. Wherein, the Customs empaneled CE M/s. Priyanka Engineers and Surveyors Pvt. Ltd. inspected the said goods on 20.08.2025 at the concerned CFS in presence of the authorised representative of the exporter as well as the docks officer. Upon inspection of the goods, the Chartered Engineer vide its report dated 22.08.2025 pointed out following parameter-

- o The said export goods are old and used condition, with wear & tear and sign of age & usage. The country of origin of the goods is Italy.
- o End use of the goods is for conversion of mechanical energy into electrical energy, primary operational function is to ensure optimum energy efficiency by delivering a stable electric output, thereby reducing fuel consumption and minimizing engine wear.
- o In CE's opinion, the goods do not fulfil the required conditions of SCOMET and does not fall under SCOMET.

18. I find that, the declared FOB is of the goods is USD 42,581.53 whereas the Present value of the goods was given in the inspection report is USD 20,000. Further, clarification with respect to declared FOB was provided by the exporter, but no supporting documents such as Purchase tax invoice, Purchase order etc. are provided by the exporter citing the reasons that the same were purchased more than five years ago, which does not appear satisfactory. In this regard, it is evident from the inspection report as well as the exporter's clarification that the goods are not completely new and are also used, and the exporter has not substantiated the claim of Drawback and RoDTEP for the said goods. No Purchase invoices, Bills of entries or other documents were provided by the exporter, and hence the claims for Drawback and RoDTEP, as discussed above are liable to be rejected.

19. Rejection of declared value:

I find that the export invoice produced by the exporter at the time of examination did not show correct and true details of the goods entered for export vide the subject Shipping bill and invoices and as such they did not appear to represent true transaction value of the impugned goods. Hence, the declared value i.e. Rs. 33.34.000/- appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Therefore, the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007.

20. Re-determination of value:

20.1 I find that goods do not have any specific brand, mark & other parameters and price of the goods may vary depending upon the quality of the goods, hence, value of the goods could not be determined based on the transaction value of goods of like kind and quality exported at or about the same time under Rule 4 of CVR, 2007.

20.2 I find that the exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. Hence, transaction value of the impugned goods under export could not be determined under Rule 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale market as per the residual Rule 6 of CVR (Export) Rules, 2007.

20.3 I find that to ascertain prevailing market value of the goods as per the residual Rule 6 of CVR (Export) Rules, 2007, the valuation of the goods was done by the Customs empaneled chartered engineer's inspection which was conducted on 20.08.2025, wherein it was observed that the said goods are old and used with sign

and age or usage, the present value of the goods was shown as Rs. 17,02,000/- (USD 20,000). As discussed above, the exporter has provided clarification dated 26.08.2025 that the market value of the goods is Rs. 33,34,000, however the declared value has not been substantiated with supporting documents.

21. I find that on the basis of the inspection report dated 19.08.2023 as detailed at Table-II above, the re-determined FOB of the said above mentioned shipping bill comes out to be Rs. 17,02,000/- against declared FOB of Rs. 36,23,688/-. Moreover, the exporter has accepted the value provided by the Chartered engineer. In this way, it appears that the goods covered under Shipping Bill mentioned in TABLE-I, the Exporter had inflated FOB value of the export goods & attempted to claim undue export benefits i.e. drawback of Rs. 54,355/- & RoDTEP amounting to Rs. 32,613/-. The entire export benefits are liable for rejection for the act and omission as discussed above.

22. I find that the goods covered under above mentioned shipping bill no. 4149159 dated 04.08.2025 have been brought in the Customs Area with an intention to export goods in contraventions to the provisions of the Section 11 of Foreign Trade (Development and Regulation) Act, 1992, read with Section 50 (3) of the Customs Act, 1962. In the self-assessment era, it is the responsibility of the exporter to ensure compliance with prevailing rules and regulations with respect to correct declaration and claim for export incentives, if any, relating to the goods under this Act or under any other law for the time being in force. Hence, the goods covered under Shipping Bill 4149159 dated 04.08.2025 are therefore liable for confiscation under Section 113(i) of the Customs Act, 1962 and the ineligible export benefits i.e. Drawback and RoDTEP were claimed on the said goods, and hence the goods are also liable for confiscation under section 113(ia) & 113(ja) of the Customs Act, 1962. Since, the goods became liable for confiscation, I hold that the exporter is liable for penalty under Section 114(iii) of the Customs Act 1962.

ORDER

23. In view of the above discussion and findings, I pass the following order: -

(I) I hereby reject the declared FOB of the goods i.e. Rs. 36,23,688.20 and order to redetermine the same to Rs. 17,02,000. I also reject the claimed Drawback and RoDTEP amount of Rs. 54,355/- & Rs. 32,613/- entirely.

(II) I order to confiscate the goods covered under the said shipping bill bearing No. 4149159 dated 04.08.2025, having total declared FOB amounting to Rs. 36,23,688.20, rounded off **Rs. 36,23,688 (Rupees Thirty-Six Lakh Twenty-Three Thousand Six Hundred Eighty-Eight only)** re-determined to **Rs. 17,02,000/- (Rupees Seventeen Lakh Two Thousand only)** under Section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962. However, I allow redemption of the said goods on payment of Redemption Fine of **Rs. 50,000/- (Rupees Fifty Thousand only)** for export on request of the exporter under free shipping bill only.

(III) I impose a penalty of **Rs. 25,000 (Rupees Twenty-Five Thousand only)** on M/s. Meridian Marine Services, (IEC No. 0303000074), under Section 114(iii) of the Customs Act 1962.

24. This order is without prejudice to any other action that may be taken in respect of the goods in question and /or against the person concerned or any other person including Customs Brokers concerned, under the provisions of the Customs Act, 1962, and/or other law for the time being in force.

Digitally signed by
Raghu Kiran Batchali
Date: 09.09.2025
15:39:19
Additional Commissioner of Customs,
CEAC, NS-II, JNCH.

F. No. CUS/ESHD/MISC/3169/2025-Exp (Docks)

Place: Nhava Sheva

Date: 09.09.2025

To,

M/s. Meridian Marine Services, (IEC No. 0303000074)
101, Shweta Apartment, Plot no. A-37, Sector 14,

CBD, Belapur, 411614

Copy to: -

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