



सीमाशुल्क आयुक्त का कार्यालय, (एन.एस.-IV)
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV),
न्हावा-शेवा, जवाहरलालनेहरूसीमाशुल्क भवन,
NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE,
ता. उरण, जिला-रायगड, महाराष्ट्र-400707
TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA – 400 707.

DIN: 20250678NY0000315175

Date of Order: 09.06.2025

Date of Issue: 09.06.2025

F. No.: S/10-014/2024-25/ADC/Gr.VA/NS-V/CAC/JNCH

SCN No. 2913/2023-24/ADC/Gr. VA/NS-V/CAC/JNCH

SCN Date: 26.03.2024

Passed By: Shri. Raghavendra Singh

Additional Commissioner of Customs, NS-IV

Order-In-Original No. - 284/2025-26/ADC/Gr. VA/NS-V /CAC/JNCH

Name of the Party/ Noticee- M/s Wide Angle Technologies (IEC – 0509047157)

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 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 1.50 रुपये मात्र का स्टांप 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 स्टांप 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, 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

BRIEF FACTS

M/s. Wide Angle Technologies (IEC – 0509047157) having address as D-148, Okhla Industrial Area, Phase-I, South Delhi, Delhi, Pin- 110 020 imported goods having description as **“Laptop Battery”** under the CTH 85076000 and paid IGST @18% whereas the imported goods attract IGST @ 28% under Sl. No. 139 of Schedule IV.

2. On scrutiny of the import data, it was observed that goods covered under CTH 85076000 were cleared by declaring lower rate of IGST at 18% rate instead of correct IGST of 28%. From the Bills of Entry, it can be seen that the importer has paid BCD, SWS & IGST @ 10 %, 10% and 18% respectively.

3. The total assessable value in the BEs, of the items is ₹ 1,54,07,204.06/- and short levy of IGST amounted to ₹ 17,10,199.62/- as described in Annexure-‘A’ to the Show Cause Notice and the same was recoverable from the Importer along with applicable interest and penalty.

4. In view of the above, the importer, M/s. Wide Angle Technologies (IEC – 0509047157) were called upon to show cause as to why

- Differential/short paid Duty amounting to ₹ 17,10,199.62/- should not be demanded under Section 28(4) of the Custom Act, 1962
- Interest on delayed payment of Custom Duty should not be recovered from the Importer under section 28AA of the Customs Act. 1962.
- The said subject goods imported vide Bills of Entry as detailed in Annexure-‘A’ of the Show Cause Notice having assessable value of ₹ 1,54,07,204.06/- should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
- Penalty should not be imposed on the importer under Section 112(a) of the Customs Act. 1962 for their acts of omission and commission, in rendering the goods liable for confiscation, as stated above.
- Penalty should not be imposed under Section 114A of Customs Act, 1962 for short levy of duty.

5. Further the Competent Authority i.e. Commissioner of Customs (NS-IV), by exercising his powers conferred under the first Proviso to section 28(9) of Customs Act, 1962, on 28.02.2025, extended the period of adjudication in the subject SCN by one year up to 24.03.2026.

PERSONAL HEARING AND WRITTEN SUBMISSIONS

6. In order to comply the principal of natural justice, opportunity of personal hearing in the matter were provided to the noticee vide F. No. S/10-014/2024-25/ADC/NS-V/CAC/JNCH to appear before the adjudicating authority on 22.04.2025 and 21.05.2025 against the subject show cause notice. Shri H K Hirani, Consultant, Wide Angle Technologies attended personal hearing on 21.05.2025 and stated that importer had imported Li-ion battery only and not any other battery and requested week time to submit their defence reply.

6.1 Vide their submission dated 21.04.2025, importer submitted that CL No 4699/2020-21 dated 04.02.2021 has been closed by the competent authority vide letter dated 02.06.2021. The IGST is not Customs Duty covered under section 28(1) of the Customs Act, 1962 and therefore cannot be demanded. The jurisdiction of adjudication lies with proper officer of IGST and not Customs Officer under Customs Act, 1962. They imported goods with description as Laptop Battery and classified under CTH 8507 and covered under S No. 203 of Schedule -II and paid correct duty @ 12%. The goods covered under S No 203 were “parts for manufacture for cellular network or for other wireless network” attracting IGST @ 12%. The goods were further sold in local market @ 12%. Therefore, there was no mis-declaration of the description, CTH of the goods hence no violation of section 111(m) of the

7. I find that the importer has been given enough opportunity to submit their reply/defence submission against the Show Cause Notice. However, neither any additional submission to the Show Cause Notice has been submitted by them till date. Therefore, I have no option but to proceed further to decide the case on the basis of available records.

DISCUSSION AND FINDINGS

8. I have gone through the facts of the case, and material available on record. I find that the Show Cause Notice proposes recovery of differential duty amounting to **Rs. 17,10,200/- (Rupees Seventeen Lakh Ten Thousand and Two Hundred only)** under Section 28(4) of Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962 and penalty under Section 112(a) and 114A of the Customs Act, 1962. It is also proposed that, the imported goods totally valued at **Rs. 1,54,07,204/- (Rupees One Crore Fifty Four Lakh Seven Thousand Two Hundred and Four only)** should be held liable for confiscation under Section 111(m) of the Customs Act, 1962;

9. Goods covered under tariff head 8507 i.e. "Electric accumulators, including separators therefor, whether or not rectangular (including square)" fall under Sr. no. 139 of Schedule IV of notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017 thereby attracting IGST @28%. The above notification was amended vide IGST Notn no. 19/2018-Integrated Tax (Rate) dated 26.07.2018 wherein a new entry covering goods falling under CTH 8507600 and having description "Lithium-ion Batteries" was inserted as Sr no. 376AA of schedule III(18%). Again, Vide Not. No. 25/2018-IT (Rate) dated 31.12.2018 w.e.f. 01.01.2019, Sr. No 376AAA was added in Schedule III (18% IGST) which included **Lithium-ion accumulators (other than battery) including Lithium-ion power bank**.

9.1 Further, the description of goods falling under serial No. 139 of schedule IV (28%) was substituted as **"Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion-Battery and Lithium-ion accumulators (other than battery) including Lithium-ion power bank"**. In other words, vide this notification Lithium-ion Cells (Accumulators) and Batteries falling under CTI 8507 60 00 attracted IGST @ 18% while 'Other Electric Accumulators', including separators falling under tariff head 8507 attracted IGST @28%.

10. **Battery** is a device that convert chemical energy directly into electrical energy. Although the term *battery*, in strict usage, designates an assembly of two or more galvanic cells capable of such energy conversion, it is commonly applied to a single cell of this kind. Batteries are divided into two general groups: (1) primary batteries and (2) secondary, or storage, batteries. Primary batteries are designed to be used until the voltage is too low to operate a given device and are then discarded. Secondary batteries have many special design features, as well as particular materials for the electrodes, that permit them to be reconstituted (recharged). A battery and an accumulator are both devices that store electrical energy through chemical reactions and they both can be used to store and release electrical energy. Both a battery and an accumulator store chemical energy that can be converted into electrical energy when needed. Accumulator emphasizes the ability to accumulate and store energy. While battery is a more general term for a single electrochemical unit.

11. It is also pertinent to mention that an electric accumulator is a device that stores electrical energy to be used later on, and Battery fulfils this function. I have also gone through the documents i.e. invoice and packing list available on e-sanchit, but nowhere description of goods is mentioned as Li-ion battery but goods have been simply described as "Laptop Battery". Therefore, Battery can be considered as an electric accumulator falling under CTH 8507 (more specific 85078000).

imported by importer were "Laptop Battery" not parts for pump. The importer had wilfully mis-stated the incorrect Sr no. 308B of schedule III (18%) of Notification No. 35/2017.

11.2 I also find that importer has submitted that they have imported goods with description as Laptop Battery and classified under CTH 8507 and covered under S No. 203 of Schedule -II and paid correct duty @ 12%. The importer has submitted that they have availed correct benefit of Sr. No. 203 of schedule II (12%) of notification no. 01/2017-Integrated tax (Rate) dated 28.06.2017 which covers entire Chapter 85. However, after going through the said Sr. No. it is found that the same is applicable for "Parts for manufacture of Telephone for cellular networks or for other wireless networks". The above description does not match the imported goods and the correct description of "Laptop Battery" falls under CTH 85078000 as "other accumulators". The same attracts Sr. No. 139 of Schedule -IV of notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017. Accordingly, IGST @28% is applicable to the imported goods. However, the BEs shows that the importer has taken benefit of Sr no. 308B of schedule III (18%) of Notification No. 35/2017-Interated Tax (Rate) dated 13.10.2017 at some places and benefit of Sr. No. 376AA of Schedule III of notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017 at other places. Thus the importer's submission is not factually correct.

11.3 Importer has classified goods under CTH 85078000 and also claimed benefit of Sr. No. 376AA of Schedule III of notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017. Sr. No. 376AA of Schedule III of notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017 covers 'Lithium Ion Batteries' of CTH 85076000. Importer have classified goods under CTH 85078000 which covers 'other accumulators' under Heading 8507 of "Electric accumulators, including separators therefor, whether or not rectangular (including square). Other Accumulator under CTH 85078000 attract IGST @28% under Sr. No. 139 of Schedule IV of notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017.

12. Thus, from above paras it is clear that Goods covered under tariff head 8507 i.e. "Electric accumulators, including separators therefor, whether or not rectangular (including square)" fall under Sr. no. 139 of Schedule IV of notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017 thereby attracting IGST @ 28%. Further, the description of goods falling under serial No. 139 of schedule IV (28%) was substituted as **"Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion-Battery and Lithium-ion accumulators (other than battery) including Lithium-ion power bank"**. In other words, vide this notification Lithium-ion Cells (Accumulators), Lithium-Ion Batteries & Lithium-Ion Power Banks falling under CTI 8507 60 00 attracted IGST @ 18% while "Other Accumulators", including separators falling under tariff head 8507 attracted IGST @28%.

13. Therefore, all the goods of the description such as Li-Po cell, 'Battery Cells', **'Laptop Battery'** and power banks (irrespective of end use application) being electrical accumulators in itself, and being other than lithium-ion, attracted IGST @ 28% under Sr. no. 139 of Schedule IV. As discussed, I find that 'Battery', is rightly classifiable under CTH 85078000, under **'Other Accumulators'**, with IGST @ 28%.

14. The importer had wilfully mis-stated the incorrect sr. no. 308B of schedule III of IGST Notification No. 35/2017-Intergrated Tax (Rate) dated 13.10.2017 and Sr. No. 376AA of Schedule III of notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017 while filing the said Bills of Entries and paid IGST @18% on import of Laptop Battery, instead of Serial no. 139 of schedule IV (28%) of the principal notification no. 01/2017 dated 28.06.2017 in respect of the Bills of Entry mentioned in the Annexure-A to the Show Cause Notice with an intent to avoid Customs Duty.

15. Thus, the importer wrongly evaded Customs duty amounts to **Rs. 17,10,200/- (Rupees Seventeen Lakh Ten Thousand and Two Hundred only)** in respect of the Bills of entry as detailed in Annexure A to the Show Cause Notice.

1962. Further, the interest at the prescribed rate as applicable is also liable to be recovered from them in terms of Section 28AA of Customs Act, 1962.

16. Relevant legal provisions for recovery of duty that appears to be evaded are reproduced here for the sake of brevity which are applicable in this instant case:

16.1 After the introduction of self-assessment vide Finance Act, 2011, the onus is on the importer to make true and correct declaration in all aspects including classification and calculation of duty, but in the instant case the subject goods have been mis-classified and duty amount has not been paid correctly. **Section 17 (Assessment of duty)**, subsection (1) reads as:

'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.'

16.2 Section 28 (Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded) reads as:

'(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing. '

16.3 Section 46 (Entry of goods on importation), subsection (4) reads as:

'(4) 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, and such other documents relating to the imported goods as may be prescribed.'

16.4 Section 111 (Confiscation of improperly imported goods etc.) reads as:

'The following goods brought from a place outside India shall be liable to confiscation:

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54

(n) any goods exempted subject to any condition from duty on importation in respect of

- (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, or*
- (b) *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -*

(i) *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;*

(ii) *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher.'*

16.6 Section 114A (Penalty for short-levy or non-levy of duty in certain cases): -

'Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined.'

17. Whereas, consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-assessment' has been introduced in customs clearance. Section 17 of the Customs Act, effective from 08.04.2011 [CBEC's (now CBIC) Circular No 17/2011 dated 08.04.2011] provides for self-assessment of duty on imported goods by the Importer himself by filing a bill of entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the Importer to make entry for the imported goods by presenting a bill of entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962), the bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the Importer who has to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the bill of entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 08.04.2011, it is the added and enhanced responsibility of the Importer to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods

18. Therefore, in view of the above facts, it appears that the importer has deliberately not paid the duty by wilful mis-statement as it was his duty to declare correct applicable rate of duty in the entry made under Section 46 of the Customs Act, 1962, and thereby has attempted to take undue benefit amounting to ₹ **17,10,200/-** (as detailed in Annexure-'A' to the Show Cause Notice). Therefore, the differential duty, so not paid, is liable for recovery from the Importer under Section 28 (4) of the Customs Act, 1962 by invoking extended period of limitation, along with applicable interest at the applicable rate under section 28AA of the Customs Act, 1962 and for their acts of omission/commission.

19. Section 111(m) of Customs Act, 1962 provides for confiscation of the goods which do not correspond in respect of value or in any other particular with the entry made under this

20. It appears that the Importer has failed to comply with the conditions mentioned above; therefore, it also appears that the imported goods are liable for confiscation under Section 111(m) and/or 111 (o) of the Customs Act, 1962. It further appears that the Importer for the acts of omission and commissions mentioned above has rendered themselves liable for penal action under section 112(a) and 114A of the Customs Act. 1962.

21. I find that, on the basis of the facts and circumstances mentioned herein above, it appears that the importer have knowingly and deliberately indulged themselves in wilful mis-statement and alleged suppression of facts with regard to notification Sr. No., with an intent to evade the applicable duty and the by their aforesaid acts of omission and commission appears to have rendered the impugned goods liable for confiscation under Section 111 (m) of the Customs Act, 1962. However, I find the goods imported vide bills of entry as detailed above are not available for confiscation, but I rely upon the order of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) wherein the Hon'ble Madras High Court held in para 23 of the judgment as below:

"23. The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularized, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorized by this Act...", brings out the point clearly. The power to impose redemption fine springs from the authorization of confiscation of goods provided for under Section 111 of the Act. When once power of authorization for confiscation of goods gets traced to the said Section III of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing the payment of the redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act. We accordingly answer question No. (i)."

22. I further find that the above view of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad), has been cited by Hon'ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.) and the same have not been challenged by any of the parties in operation. Hence, I find that any goods improperly imported as provided in any sub-section of Section 111 of the Customs Act, 1962 are liable to confiscation and merely because the importer was not caught at the time of clearance of the imported goods, can't be given differential treatment. In view of the above, I find that the decision of the Hon'ble Madras High Court in the case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.), which has been passed after observing the decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A.120(SC), is squarely applicable in the present case. Accordingly, I observe that the present case also merits the imposition of a Redemption Fine.

23. Now coming to the issue of penalties, I find that the impugned notice proposes a penalty under Section 112(a) and 114A of the Customs Act, 1962 on the notice firm. In this regard, I find that the importer has wrongly evaded legitimate customs duty. I find that,

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amply points towards their "mens rea" to evade the payment of duty. Thus, I find the Importer is liable for a penalty under Section 114A of the Customs Act, 1962.

24. In view of the above facts, I pass the following order.

ORDER

(i) I reject the benefit of lower rate of IGST @18% availed as per Notification no. 01/2017 dated 28.06.2017 and I order to re-assess the Bills of Entry under Sr. No.139 of Schedule IV (IGST @ 28%) of Notification No. 01/2017 dated 28.06.2017, for goods as mentioned in Annexure-A to the Show Cause Notice.

(ii) I order to confirm the demand of differential duty of **Rs. 17,10,200/- (Rupees Seventeen Lakh Ten Thousand and Two Hundred only)** on the impugned goods imported vide the two Bills of Entry under Section 28(4) of Customs Act, 1962, from M/s. Wide Angle Technologies.

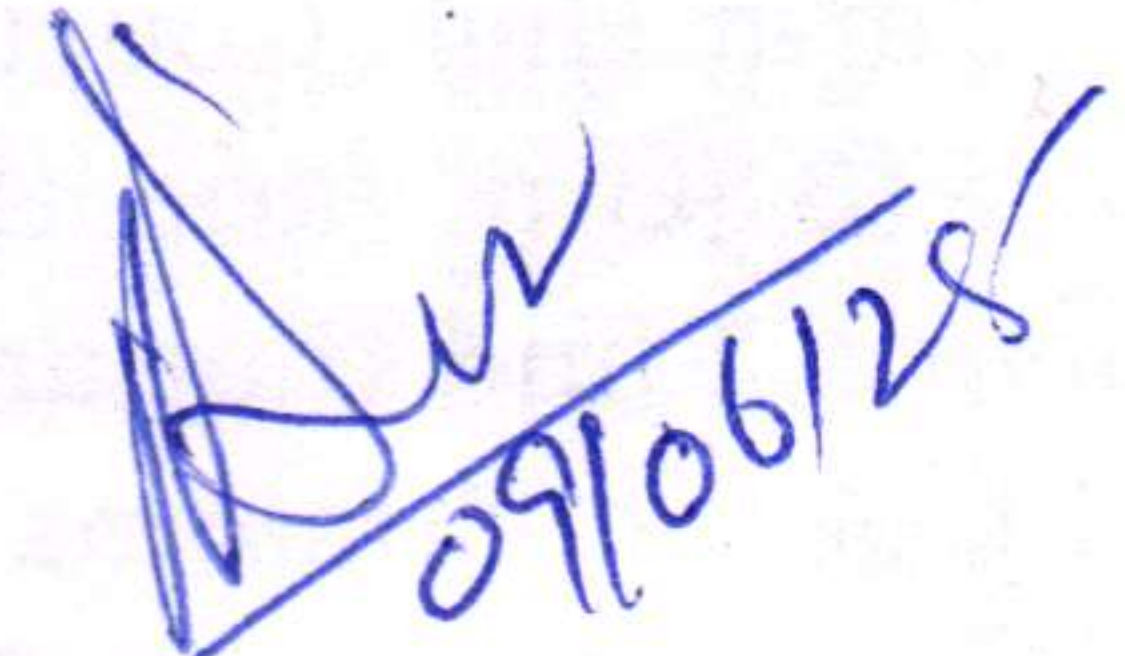
(iii) I order to recover applicable interest on the amount of **Rs. 17,10,200/- (Rupees Seventeen Lakh Ten Thousand and Two Hundred only)** under Section 28AA of the Customs Act, 1962 from M/s. Wide Angle Technologies

(iv) I order to confiscate the impugned goods having assessable value of **Rs. 1,54,07,204/- (Rupees One Crore Fifty Four Lakh Seven Thousand Two Hundred and Four only)** under Section 111(m) of the Customs Act, 1962, but since the same have already been cleared, hence I impose a redemption fine of **Rs. 30,00,000/- (Rupees Thirty Lakh only)** under Section 125 of the Customs Act, 1962 upon M/s. Wide Angle Technologies

(v) I order to impose penalty of **Rs. 17,10,200/-** on M/s. Wide Angle Technologies, under Section 114A of Customs Act, 1962. However, I give an option to M/s. Wide Angle Technologies to pay 25 % of **Rs. 17,10,200/- (Rupees Seventeen Lakh Ten Thousand and Two Hundred only)**, provided the importer has paid the Duty and Interest demanded above within thirty days from the date of the communication of this order. Further the option to pay such reduced penalty shall also be paid within a period of thirty days of communication of this order.

(vi) Since penalty under Section 114 has already been imposed, I refrain from imposing penalty under Section 112 (a) of Customs Act, 1962.

25. 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.


09/06/24

(RAGHAVENDRA SINGH)

**Additional Commissioner of Customs,
CAC, NS-V, JNCH**

To,

M/s. Wide Angle Technologies (IEC – 0509047157)
D-148, Okhla Industrial Area, Phase-I, South Delhi,
Delhi, Pin- 110 020

Copy to: -

1. The Asst./Dy. Commissioner of Customs, Centralised Adjudication Cell, JNCH
2. The Dy. Commissioner of Customs, Circle- D1, Audit, JNCH
3. The Dy. Commissioner of Customs, Review Cell, JNCH.
4. The Dy. Commissioner of Customs, Recovery Cell, JNCH