



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V

सीमा शुल्क आयुक्त का कार्यालय, एनएस-V

**CENTRALIZED ADJUDICATION CELL,
JAWAHARLAL NEHRU CUSTOM HOUSE,**

केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन,

NHAVA SHEVA, TALUKA-URAN,

DIST- RAIGAD, MAHARASHTRA - 400707

नहावा शेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707

F. No. S/10-183/2021-22/CC/NS-V/CAC/JNCH

Date : 17.10.2025

DIN: 20251078NX000021212B

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 110/2025-26/COMMR/NS-V/CAC/JNCH dated 03.07.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s Akarui Solutions LLP – reg.

Attention is invited to the Order-in-Original No. 110/2025-26/COMMR/NS-V/CAC/JNCH dated 03.07.2025 issued by the Commissioner of Customs, NS-V, JNCH, in the case of M/s Akarui Solutions LLP.

1. In para 5(i) at Page No. 14 of the Order-in-Original No. 110/2025-26/COMMR/NS-V/CAC/JNCH dated 03.07.2025, the words:

"I order that differential duty amounting to Rs.71,02,168/- (Rupees Seventy One Lakh Two Thousand One Hundred Sixty Eight Only) should be recovered from M/s Akarui Solutions LLP under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of the Customs Act, 1962."

May be read as

"I confirm the differential duty amounting to Rs. 71,02,168/- (Rupees Seventy One Lakh Two Thousand One Hundred Sixty Eight Only) and order to recover the same from M/s Akarui Solutions LLP under Section 28(4) of the Customs Act, 1962, along with applicable interest as per Section 28AA of the Customs Act, 1962."

2. In para 5(ii) at Page No. 14 of the Order-in-Original No. 110/2025-26/COMMR/NS-V/CAC/JNCH dated 03.07.2025, the words:

"I order that the goods having assessable value of Rs.3,29,23,679/- (Rupees Three Crore Twenty Nine Lakh Twenty Three Thousand Six Hundred Seventy Nine Only) imported vide mentioned Bills of Entry as per Annexure-A to the subject SCN, should be held liable for confiscation under Section 111(m) of the Customs Act, 1962."

However, as discussed in para 4.8.11 supra, I refrain from deciding on imposition of Redemption Fine on the importer in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

May be read as

"I order to confiscate the goods having assessable value of Rs.3,29,23,679/- (Rupees Three Crore Twenty Nine Lakh Twenty Three Thousand Six Hundred Seventy Nine Only) imported vide mentioned Bills of Entry as per Annexure-A to the subject SCN, under Section 111(m) of the Customs Act, 1962.

However, I refrain from imposing the Redemption Fine on the importer in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

3. Rest of the contents of the aforesaid Order-in-Original remains unchanged.

Anil Ramteke

(अनिल रामटेके / ANIL RAMTEKE)

सीमा शुल्क आयुक्त / Commissioner of Customs

एनएस-V, जेएनसीएच / NS-V, JNCH

To,

1. M/s Akarui Solutions LLP,
D-81, Kalpataru Towers, Akurli Cross Road No. 3,
Near ESIS Hospital, Kandivali (E),
Mumbai Bandra Sub Urban, Maharashtra – 400101

Copy to:

1. The Addl. Commissioner of Customs, Group VB, JNCH
2. AC/DC, Chief Commissioner's Office, JNCH
3. AC/DC, Centralized Revenue Recovery Cell, JNCH
4. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
5. EDI Section.
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