



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

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

F. No. S/10-89/2024-25/COMMR/GR.VA/NS-V/CAC/JNCH

Date : 17.10.2025

DIN: 20251078NX0000666F29

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 153/2025-26/COMMR/NS-V/CAC/JNCH dated 04.08.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s. K. V. Impex – reg.

Attention is invited to the Order-in-Original No. 153/2025-26/COMMR/NS-V/CAC/JNCH dated 04.08.2025 issued by the Commissioner of Customs, NS-V, JNCH, in the case of M/s. K. V. Impex.

1. In para 5(a) at Page No. 46 of the Order-in-Original No. 153/2025-26/COMMR/NS-V/CAC/JNCH dated 04.08.2025, the words:

"I order that the subject imported goods used in manufacturing of toys should be re-classified under Customs Tariff Heading 9503."

May be read as

"I order to re-classify the subject imported goods used in manufacturing of toys under Customs Tariff Heading 9503."

2. In para 5(b) at Page No. 46 of the Order-in-Original No. 153/2025-26/COMMR/NS-V/CAC/JNCH dated 04.08.2025, the words:

"I order that an amount of Rs. 71,88,325/- (Rupees Seventy One Lakh Eighty Eight Thousand Three Hundred Twenty Five Only) as detailed in Table-III of the subject SCN, should be demanded and recovered from M/s K.V. Impex under Section 28(4) of the Customs Act, 1962."

May be read as

"I confirm the demand of Rs. 71,88,325/- (Rupees Seventy One Lakh Eighty Eight Thousand Three Hundred Twenty Five Only) as detailed in Table-III of the subject SCN, and order to recover the same from M/s K.V. Impex under Section 28(4) of the Customs Act, 1962."

3. In para 5(c) at Page No. 46 of the Order-in-Original No. 153/2025-26/COMMR/NS-V/CAC/JNCH dated 04.08.2025, the words:

"I order that interest should be demanded and recovered from M/s K.V. Impex, on the amount of Rs. 71,88,325/- (Rupees Seventy One Lakh Eighty Eight Thousand Three

Hundred Twenty Five Only) demanded at (b) above, under Section 28AA of the Customs Act, 1962. "

May be read as

"I confirm the demand of interest from M/s K.V. Impex, on the amount of Rs. 71,88,325/- (Rupees Seventy One Lakh Eighty Eight Thousand Three Hundred Twenty Five Only) confirmed at (b) above, and order to recover the same under Section 28AA of the Customs Act, 1962. "

4. In para 5(d) at Page No. 46 of the Order-in-Original No. 153/2025-26/COMMR/NS-V/CAC/JNCH dated 04.08.2025, the words:

"I order that the goods valued at Rs. 1,21,17,401/- (Rupees One Crore Twenty One Lakh Seventeen Thousand Four Hundred and One Only) imported as detailed in Table-III of the SCN, should be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

However, since the goods are not available, I impose a redemption fine of Rs. 10,00,000/- (Rupees Ten Lakh Only) on M/s K.V. Impex 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. 1,21,17,401/- (Rupees One Crore Twenty One Lakh Seventeen Thousand Four Hundred and One Only) as detailed in Table-III of the SCN, under Section 111(m) of the Customs Act, 1962.

I also impose a redemption fine of Rs. 10,00,000/- (Rupees Ten Lakh Only) on M/s K.V. Impex in lieu of confiscation under Section 125(1) of the Customs Act, 1962. "

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


(अनिल रामटेके / ANIL RAMTEKE)
सीमा शुल्क आयुक्त / Commissioner of Customs
एनएस-V, जेएनसीएच / NS-V, JNCH

To,

**1. M/s KV Impex,
1st Floor, 13 Plot-14-16,
Kabbibai Bhandari Street X Lane,
Chakala Mark, Mumbai – 400 003.**

Copy to:

1. The Addl. Commissioner of Customs, Group VA, JNCH
2. The Dy./Asstt. Commissioner, Chief Commissioner's Office, JNCH
3. The Dy./Asstt. Commissioner, Centralized Revenue Recovery Cell, JNCH
4. The Dy./Asstt. Commissioner, SIIB(I), JNCH.
5. The Dy./Asstt. Commissioner, EDI Section, JNCH.
6. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
7. Office copy.