



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V

सीमा शुल्क आयात का कार्यालय, एन-व

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

केंद्रीकृत अधिविवेचन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन,

**NHAVA SHEVA, TALUKA-URAN,
DIST- RAIGAD, MAHARASHTRA - 400707**

नवशेवा भवन, तालुका-उरण, जिल्हा- रायगड, महाराष्ट्र - 400 707

F. No. S/10-95/2024-25/COMMR/GR.VB/NS-V/CAC/JNCH

Date : 17.10.2025

DIN: 20251078NX0000777D64

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 155/2025-26/COMMR/NS-V/CAC/JNCH dated 06.08.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s Bro International (IEC No. AAUFB7496B) – reg.

Attention is invited to the Order-in-Original No. 155/2025-26/COMMR/NS-V/CAC/JNCH dated 06.08.2025 issued by the Commissioner of Customs, NS-V, JNCH, in the case of M/s Bro International.

1. In para 5(i) at Page No. 30 of the Order-in-Original No. 155/2025-26/COMMR/NS-V/CAC/JNCH dated 06.08.2025, the words:

"I order that the total declared value of offending goods covered under past B/Es, as mentioned in Table-I of the subject SCN, amounting to Rs. 47,56,604/- (Rupees Forty Seven Lakh Fifty Six Thousand Six Hundred and Four Only), should be rejected under Rule 12 of the Customs Valuation Rules, 2007 and the same should be re-determined to Rs. 7,97,25,144/- (Rupees Seven Crore Ninety Seven Lakh Twenty Five Thousand One Hundred and Forty Four Only) as per Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007)."

May be read as

"I reject the total declared value of offending goods covered under past B/Es, as mentioned in Table-I of the subject SCN, amounting to Rs. 47,56,604/- (Rupees Forty Seven Lakh Fifty Six Thousand Six Hundred and Four Only), under Rule 12 of the Customs Valuation Rules, 2007 and order to re-determine the same to Rs. 7,97,25,144/- (Rupees Seven Crore Ninety Seven Lakh Twenty Five Thousand One Hundred and Forty Four Only) as per Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007)."

2. In para 5(ii) at Page No. 30 of the Order-in-Original No. 155/2025-26/COMMR/NS-V/CAC/JNCH dated 06.08.2025, the words:

"I order that the self-assessment in respect of past B/Es, as mentioned in Table-I of the subject SCN, done by the importer, M/s Bro International, in terms of Section 17(1) should be rejected and re-assessed as per Section 17(4) of the Customs Act, 1962. Consequent to such re-assessment, the differential duty amounting to Rs. 1,91,47,884/- (Rupees One Crore Ninety One Lakh Forty Seven Thousand Eight Hundred and Eighty Four Only) should be demanded and recovered from the importer, M/s Bro

International under Section 28(4) of the Customs Act, 1962, along with applicable interest as per Section 28AA of the Customs Act, 1962."

May be read as

"I reject the self-assessment in respect of past B/Es, as mentioned in Table-I of the subject SCN, done by the importer, M/s Bro International, in terms of Section 17(1) and order to re-assess the same as per Section 17(4) of the Customs Act, 1962. Consequent to such re-assessment, I confirm the demand of differential duty of Rs. 1,91,47,884/- (Rupees One Crore Ninety One Lakh Forty Seven Thousand Eight Hundred and Eighty Four Only) and order to recover the same from M/s Bro International under Section 28(4) of the Customs Act, 1962, along with applicable interest as per Section 28AA of the Customs Act, 1962."

3. In para 5(iii) at Page No. 30 of the Order-in-Original No. 155/2025-26/COMMR/NS-
WACACHINCH dated 06.08.2025, the words:

"I order that the Impugned goods having total re-determined Assessable Value of Rs. 7,97,25,144/- (Rupees Seven Crore Ninety Seven Lakh Twenty Five Thousand One Hundred and Forty Four Only), for the Bills of Entry as mentioned in Table-I of the subject SCN, should be held liable for confiscation under Section 111(m) of the Customs Act, 1962."

However, even though the goods are not available, I impose a Redemption Fine of Rs. 80,00,000/- (Rupees Eighty Lakh Only) on M/s Bro International in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

May be read as

"I order to confiscate the impugned goods having total re-determined Assessable Value of Rs. 7,97,25,144/- (Rupees Seven Crore Ninety Seven Lakh Twenty Five Thousand One Hundred and Forty Four Only), for the Bills of Entry as mentioned in Table-I of the subject SCN, under Section 111(m) of the Customs Act, 1962."

I also impose a redemption fine of Rs. 80,00,000/- (Rupees Eighty Lakh Only) on M/s Bro International in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

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


(अनिल रामटेके / ANIL RAMTEKE)
सीमा शुल्क अधिकारी / Commissioner of Customs
एम्प्लॉय-1, कोलकोता / NS-V, INCH

M/s Bro International,
10/10/1, Man Padmavati Complex,
Dapodi Road, Val Village,
Mumbai - 401302

2. **Shri Rupesh Mahesh Patade,**
(Partner of M/s Bro International),
Row House No. B/5, Sector-4,
Digha, Airoli, Navi Mumbai,
Maharashtra - 400708
3. **Smt. Mandira Rupesh Patade,**
(Partner of M/s Bro International),
Row House No. B/5, Sector-4,
Digha, Airoli, Navi Mumbai,
Maharashtra - 400708
4. **M/s. Sigma Forwarders (Customs Broker)**
Door No.7/18, First Floor,
Karnan Street, Rangarajapuram,
Kodambakkam, Chennai, Tamil Nadu - 600024

Copy to:

1. The Addl. Commissioner of Customs, Group VB, 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, Custom Broker Section, New Custom House, Mumbai.
6. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
7. EDI Section.
8. Office copy.