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/10-03/2024-25/COMMR/GR.VA/NS-V/CAC/JNCH **Date : 17.10.2025**

DIN: 20251078NX000072077A

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 167/2025-26/COMMR/NS-V/CAC/JNCH dated 14.08.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s Arihant Impex (IEC-0309006929) – reg.

Attention is invited to the Order-in-Original No. 167/2025-26/COMMR/NS-V/CAC/JNCH dated 14.08.2025 issued by the Commissioner of Customs, NS-V, JNCH, in the case of M/s Arihant Impex.

1. In para 5(i) at Page No. 31 of the Order-in-Original No. 167/2025-26/COMMR/NS-V/CAC/JNCH dated 14.08.2025, the words:

*"I order that the declared assessable value of the goods imported vide 5 Bills of Entry mentioned at Sl. No. 2 to 6 in Annexure-A to the subject SCN, should be rejected in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determined as **Rs. 6,40,94,771/- (Rupees Six Crore Forty Lakh Ninety Four Thousand Seven Hundred Seventy One Only)** as per Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007."*

May be read as

*"I reject the declared assessable value of the goods imported vide 5 Bills of Entry mentioned at Sl. No. 2 to 6 in Annexure-A to the subject SCN, in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determine the same to **Rs. 6,40,94,771/- (Rupees Six Crore Forty Lakh Ninety Four Thousand Seven Hundred Seventy One Only)** as per Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007."*

2. In para 5(ii) at Page No. 31 of the Order-in-Original No. 167/2025-26/COMMR/NS-V/CAC/JNCH dated 14.08.2025, the words:

*"I order that differential duty of customs amounting to **Rs. 1,97,03,687/- (Rupees One Crore Ninety Seven Lakh Three Thousand Six Hundred and Eighty Seven Only)** in respect of 5 Bills of Entry mentioned at Sl. No. 2 to 6 in Annexure-A to the subject SCN, should be demanded in terms of Section 28(4) of the Customs Act, 1962 alongwith applicable interest under Section 28AA of the Customs Act, 1962."*

May be read as

*"I confirm the differential duty of customs amounting to **Rs. 1,97,03,687/- (Rupees One Crore Ninety Seven Lakh Three Thousand Six Hundred and Eighty Seven Only)** in respect of 5 Bills of Entry mentioned at Sl. No. 2 to 6 in Annexure-A to the subject SCN and order to recover the same from M/s Arihant Impex 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. 31 & 32 of the Order-in-Original No. 167/2025-26/ COMMR/NS-V/CAC/JNCH dated 14.08.2025, the words:

"I order that goods imported by M/s Arihant Impex vide 5 Bills of Entry as detailed at Sl. No. 2 to 6 in Annexure-A to the subject SCN, having re-determined value of Rs. 6,40,94,771/- (Rupees Six Crore Forty Lakh Ninety Four Thousand Seven Hundred Seventy One Only), should be held liable for confiscation under the provisions of Section 111(m) of the Customs Act, 1962.

*However, even though the goods are not available, I impose a Redemption Fine of **Rs. 32,50,000/- (Rupees Thirty Two Lakh Fifty Thousand Only)** on M/s Arihant Impex in lieu of confiscation under Section 125(1) of the Customs Act, 1962."*

May be read as

"I order to confiscate the goods imported by M/s Arihant Impex vide 5 Bills of Entry as detailed at Sl. No. 2 to 6 in Annexure-A to the subject SCN, having re-determined assessable value of Rs. 6,40,94,771/- (Rupees Six Crore Forty Lakh Ninety Four Thousand Seven Hundred Seventy One Only), under Section 111(m) of the Customs Act, 1962.

*I also impose a Redemption Fine of **Rs. 32,50,000/- (Rupees Thirty Two Lakh Fifty Thousand Only)** on M/s Arihant Impex 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.

BRamteke 17/10/25

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

To,

1. **M/s Arihant Impex (IEC No.0309006929)**
   A-1401, 14th Floor Kothari Heights,
   Dadasaheb Bhandkamkar Marg,
   Mumbai Central, Mumbai – 400 008.

2. **Mr. Kavedi Dilip Moolchand,**
   Proprietor of M/s Arihant Impex,
   A-1401, 14th Floor Kothari Heights,
   Dadasaheb Bhandkamkar Marg,
   Mumbai Central, Mumbai – 400 008.

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.