



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V

सीमा शुल्क अधिभुक्त का अपांजन, एनएस-V

CENTRALIZED ADJUDICATION CELL,
JAWAHARLAL NEHRU CUSTOM HOUSE,

केंद्रीकृत अधिविनिर्णय प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन,

NHAVA SHEVA, TALUKA-URAN,

DIST- RAIGAD, MAHARASHTRA - 400707

नवावा शेवा, तालुका-उरण, जिला- रायगड, महाराष्ट्र - 400 707

F. No. S/10-100/2024-25/COMMR/GR.V/NS-V/CAC/JNCH

Date : 17.10.2025

DIN: 20251078NX0000000A4DD

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 180/2025-26/COMMR/NS-V/CAC/JNCH dated 29.08.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s Haier Appliances (India) Private Limited (IEC - 0503046035) – reg.

Attention is invited to the Order-in-Original No. 180/2025-26/COMMR/NS-V/CAC/JNCH dated 29.08.2025 issued by the Commissioner of Customs, NS-V, JNCH, in the case of M/s Haier Appliances (India) Private Limited (IEC - 0503046035).

1. In para 5(i) at Page No. 86 of the Order-in-Original No. 180/2025-26/COMMR/ NS-V/CAC/JNCH dated 29.08.2025, the words:

"For Observation Sr. No. 1, 2, 3, 5, 6, 8, 9, 10, 11 and 13, I order that the classification of goods claimed in Sr. No. 1, 2, 3, 5, 6, 8, 9, 10, 11 and 13 as per Table-A at para 3.16 of the subject SCN should be rejected and the subject goods should be correctly reclassified accordingly."

May be read as

"For Observation Sr. No. 1, 2, 3, 5, 6, 8, 9, 10, 11 and 13, I reject the classification of goods claimed in Sr. No. 1, 2, 3, 5, 6, 8, 9, 10, 11 and 13; and order to correctly reclassify the subject goods as per Table-A at para 3.16 of the subject SCN."

2. In para 5(ii) at Page No. 86 of the Order-in-Original No. 180/2025-26/COMMR/ NS-V/CAC/JNCH dated 29.08.2025, the words:

"For Observation Sr. No. 4, I order that the IGST should be assessed @ 28% (Sl. No. 154 of Sch. IV of IGST Notfn. No. 01/2017 dated 28.06.2017) instead of incorrect IGST @ 18% (Sl. No. 384 of Sch. III of IGST Notfn. ibid) as per Sr. No. 4 of Table-A at para 3.16 of the subject SCN."

May be read as

"For Observation Sr. No. 4, I order to assess the IGST @ 28% (Sl. No. 154 of Sch. IV of IGST Notfn. No. 01/2017 dated 28.06.2017) instead of incorrect IGST @ 18% (Sl. No. 384 of Sch. III of IGST Notfn. ibid) as per Sr. No. 4 of Table-A at para 3.16 of the subject SCN."

3. In para 5(iii) at Page No. 86 of the Order-in-Original No. 180/2025-26/COMMR/ NS-V/CAC/JNCH dated 29.08.2025, the words:

"For Observation Sr. No. 7, I order that the availment of duty benefits under Sl. No. 516A & 516B of Notification No. 50/2017-Cus dated 30.06.2017 should be rejected as per Sr. No. 7 of Table-A at para 3.16 of the subject SCN."

May be read as

"For Observation Sr. No. 7, I reject the availment of duty benefits under Sl. No. 516A & 516B of Notification No. 50/2017-Cus dated 30.06.2017 as per Sr. No. 7 of Table-A at para 3.16 of the subject SCN."

4. In para 5(iv) at Page No. 86 of the Order-in-Original No. 180/2025-26/COMMR/ NS-V/CAC/JNCH dated 29.08.2025, the words:

"For Observation Sr. No. 12, I order that the IGST should be assessed @ 18% (Sl. No. 123A of Sch. III of IGST Notfn. No. 01/2017 dated 28.06.2017) instead of incorrect IGST @ 5% (Sl. No. 191 of Sch. I of IGST Notfn. ibid) as per Sr. No. 12 of Table-A at para 3.16 of the subject SCN."

May be read as

"For Observation Sr. No. 12, I order to assess the IGST @ 18% (Sl. No. 123A of Sch. III of IGST Notfn. No. 01/2017 dated 28.06.2017) instead of incorrect IGST @ 5% (Sl. No. 191 of Sch. I of IGST Notfn. ibid) as per Sr. No. 12 of Table-A at para 3.16 of the subject SCN."

5. In para 5(v) at Page No. 86 of the Order-in-Original No. 180/2025-26/COMMR/ NS-V/CAC/JNCH dated 29.08.2025, the words:

"For Observation Sr. No. 14, I order that the availment of FTA benefits under Notfn. No. 50/2018-Cus dated 30.06.2018 should be rejected as per Sr. No. 14 of Table-A at para 3.16 of the subject SCN."

May be read as

"For Observation Sr. No. 14, I reject the availment of FTA benefits under Notfn. No. 50/2018-Cus dated 30.06.2018 as per Sr. No. 14 of Table-A at para 3.16 of the subject SCN."

6. In para 5(vi) at Page No. 86 of the Order-in-Original No. 180/2025-26/COMMR/ NS-V/CAC/JNCH dated 29.08.2025, the words:

"For Observation Sr. No. 15, I order that the availment of benefits under Sl. No. 449A of Notification No. 50/2017-Customs dated 30.06.2017 should be rejected as per Sr. No. 15 of Table-A at para 3.16 of the subject SCN."

May be read as

"For Observation Sr. No. 15, I reject the availment of benefits under Sl. No. 449A of Notification No. 50/2017-Customs dated 30.06.2017 as per Sr. No. 15 of Table-A at para 3.16 of the subject SCN."

7. In para 5(vii) at Page No. 86 of the Order-in-Original No. 180/2025-26/COMMR/

NS-V/CAC/JNCH dated 29.08.2025, the words:

"I order that the differential/short paid duty amounting to Rs. 5,01,97,027/- (Rupees Five Crore One Lakh Ninety Seven Thousand Twenty Seven Only) for the subject goods imported vide Bills of Entry as mentioned in Annexure I to XV and as detailed in Table-A at para 3.16 of the subject SCN, should be demanded from the importer under Section 28(4) of the Custom Act, 1962, as the importer by way of wilful mis-statement and suppression of facts resulted into short levy of duty and had also availed wrong notifications benefit with an intent to evade customs duty."

May be read as

"I confirm the demand of differential/short paid duty amounting to Rs. 5,01,97,027/- (Rupees Five Crore One Lakh Ninety Seven Thousand Twenty Seven Only) for the subject goods imported vide Bills of Entry as mentioned in Annexure I to XV and as detailed in Table-A at para 3.16 of the subject SCN, and order to recover the same from M/s Haier Appliances (India) Private Limited under Section 28(4) of the Customs Act, 1962."

8. In para 5(viii) at Page No. 87 of the Order-in-Original No. 180/2025-26/COMMR/NS-V/CAC/JNCH dated 29.08.2025, the words:

"I order that in addition to the duty short paid, interest on delayed payment of Custom duty should be recovered from the Importer under Section 28AA of the Customs Act, 1962."

May be read as

"I order to recover interest on delayed payment of Custom duty from M/s Haier Appliances (India) Private Limited under Section 28AA of the Customs Act, 1962."

9. In para 5(ix) at Page No. 87 of the Order-in-Original No. 180/2025-26/COMMR/NS-V/CAC/JNCH dated 29.08.2025, the words:

"I order that the said subject goods imported vide Bills of Entry as mentioned in Annexure I to XV and as detailed in Table-A at para 3.16 of the subject SCN having assessable value of Rs. 1,31,72,49,412/- (Rupees One Hundred Thirty One Crore Seventy Two Lakh Forty Nine Thousand Four Hundred Twelve Only) should be held liable for confiscation under Section 111(m) & 111(o) of the Customs Act, 1962."

However, since the goods are not available, I impose a redemption fine of Rs. 10,00,00,000/- (Rupees Ten Crores Only) on M/s. Haier Appliances (India) Private Limited in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

May be read as

"I order to confiscate the said subject goods imported vide Bills of Entry as mentioned in Annexure I to XV and as detailed in Table-A at para 3.16 of the subject SCN, having assessable value of Rs. 1,31,72,49,412/- (Rupees One Hundred Thirty One Crore Seventy Two Lakh Forty Nine Thousand Four Hundred Twelve Only), under Section 111(m) & 111(o) of the Customs Act, 1962."

I also impose a redemption fine of Rs. 10,00,00,000/- (Rupees Ten Crores Only) on M/s. Haier Appliances (India) Private Limited in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

10. 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. Haier Appliances (India) Private Limited,
Building No.1, Okhla Estate Phase-III,
South Delhi, Delhi – 110 020.

Copy to:

1. The Commissioner of Customs (Audit),
New Custom House, Near IGI Airport,
New Delhi – 110 037
2. The Addl. Commissioner of Customs, Group V, JNCH
3. AC/DC, Chief Commissioner's Office, JNCH
4. AC/DC, Centralized Revenue Recovery Cell, JNCH
5. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
6. EDI Section.
7. Office copy.