OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III
सीमा शुल्क आयुक्त का कार्यालय, एनएस-III
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/10-034/2024-25/COMMR/GR.IV/NS-III/CAC/JNCH **Date: 06.08.2025**

Order–in-Original No.: 63/Gr.IV/2025-26 /Commr./NS-III /CAC/JNCH dated 14.05.2025

DIN- 20250878NX0000214845

CORRIGENDUM

Subject: Corrigendum to Order–in-Original No. 63/Gr.IV/2025-26 /Commr./NS-III /CAC/JNCH dated 14.05.2025 **issued by the Commissioner of Customs, NS-III, CAC, JNCH in the case of** M/s. Keshav Industries **– reg.**

Attention is invited to the abovementioned order dated 14.05.2025 issued by the Commissioner of Customs, NS-III, CAC, JNCH. In the above-mentioned order: -

- At the order para 6(i)

  "I deny the duty exemption benefit of Customs Tariff Notification No. 46/2011 dated 01.06.2011 under Sr.No.967(I) and I order levy of CVD @ 18.95% on landed value, as per notification No. 01/2017-Customs (CVD) dated 07.09.2017 against Bills of Entry mentioned in **Table -A**."

  may be read as

  "I deny the duty exemption benefit of Customs Tariff Notification No. 46/2011 dated 01.06.2011 under Sr.No.967(I) and I order levy of CVD @ 18.95% on landed value, as per notification No. 01/2017-Customs (CVD) dated 07.09.2017 against Bills of Entry mentioned in **Table -I**".

- At the order para 6(iii)

  "Even though the goods are not available, I hold the impugned goods having total re-determined Assessable value of **Rs. 12,60,08,888/- (Rupees Twelve Crore Sixty Lakh Eight Thousand Eight Hundred and Eighty-Eight Only)** imported vide Bills of Entry (details as per Table-A of the subject SCN) liable for confiscation under Section 111(q) of the Customs Act, 1962. However, I impose a redemption fine of **Rs 3,25,00,000/- (Rupees Three Crore Twenty-Five Lakhs Only)** on M/s Keshav Industries in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

may be read as

"Even though the goods are not available, I hold the impugned goods having total re-determined Assessable value of **Rs. 12,60,08,888/- (Rupees Twelve Crore Sixty Lakh Eight Thousand Eight Hundred and Eighty-Eight Only)** imported vide Bills of Entry (details as per Table-I of the subject SCN) liable for confiscation under Section 111(q) of the Customs Act, 1962. However, I impose a redemption fine of **Rs 3,25,00,000/- (Rupees Three Crore Twenty-Five Lakhs Only)** on M/s Keshav Industries in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

Digitally signed by
Vijay Risi
Date: 06-08-2025
14:48:55

(Vijay Risi)
Commissioner of Customs,
NS-III, JNCH

To,

1. M/s. Keshav Industries (IEC.No- AMQPP9275J
   Pipaliya Hall Road, Plot No. 13, Yashoda Bhuvan,
   Rameshwar Nagar Main Road, Rajkot Gujarat-360004
2. Custom Broker M/s. I M Logistics (PAN No. AAEFI8462LCH001)
   Plot No.-11, Sector-No—18/A, Nerul, Navi Mumbai -400706

Copy to :

1. The Pr. Commissioner of Customs (General), Customs Broker Section, New Custom House, Ballard Estate, Mumbai.
2. AC/DC, concerned Group.
3. The Deputy Director, Directorate of Revenue Intelligence, New Delhi.
4. The Asstt / Dy. Commissioner of Customs, SIIB (Import), JNCH, Nhava Sheva - to upload the OIO in DIGIT.
5. AC/DC, Chief Commissioner's Office, JNCH
6. AC/DC, Centralized Revenue Recovery Cell, JNCH
7. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.

3. Office Copy.