



भारतसरकार

भारतसरकार/ Government of India

• वित्तमंत्रालय / Ministry of Finance

सीमाशुल्क प्रधानआयुक्तआयुक्त का कार्यालय, न्हावाशेवा-I, मुंबई सीमाशुल्क जोन-II

जवाहर लाल नेहरू कस्टम हाउस, पोस्ट: शेवा, तालुका: उरण, जिला: रायगढ़, महाराष्ट्र-4007007

OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS, NS-I, MUMBAI CUSTOMS ZONE-II

JAWAHAR LAL NEHRU CUSTOM HOUSE, Post: Sheva, Taluka: Uran,

Dist: Raigad, Maharashtra-400707.

F. No. CUS/RMSF/OBJ/294/2025

Date of order: 26.08.2025

F. No. S/10-Adj-64/2025-26 Group ITH-K

Date of issue: 28.08.2025

Passed by: Kilaru Mahendranadh

Asst. Commissioner of Customs,

Order No. 806 (L)2025-26/AC/GR. ITH-K/NS-I/CAC/JNCH

DIN. No. 806

20250878 NW0000310969

Name of Party/Noticee/Importer: M/s Hanon Automotive Systems India Pvt Ltd.
(IEC- 497005964)

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र -400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपीलनियमावली, 1982 के अनुसार फॉर्म सी.ए.1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 1.50 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

ORDER-IN-ORIGINAL

1. This copy is granted free of charge for the use of the person to whom it is issued.
2. An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Sheva, Tal : Uran, Dist : Raigad, Maharashtra - 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.1.50 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 1.50 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.
3. Any person desirous of appealing against this decision or order shall, pending the appeal, make payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

M/s Hanon Automotive Systems India Pvt Ltd. (IEC- 497005964), having their office at GAT NO 895 896 899/1 900 & 901 SANASWADI VILLAGE SHIRUR TALUK PUNE 412208 (hereinafter referred to as the 'Importer'), through their authorized representative M/s. Varma & Sons., Customs Broker, has filed a Bill of Entry No. **3743078 dated 07.08.2025** (here-in-after referred to as the 'said Bill of Entry'), for clearance of goods declared as BOLT-WRENCH HEX W/SPACER (SA10011P), under Section 46(1) of the Customs Act, 1962 and self-assessed the duty under Section 17(1) thereon. The goods covered under said Bill of Entry have been declared to be purchased from M/s. Hanon Systems, Korea vide Invoice No. covered under Bill of Lading No MARENHA25070004 dated 20.07.2025. The self-assessed value and duty of the goods covered under said Bill of Entry are **Rs.39,44,243/- and Rs. 11,10,240/-**.

2. The said Bill of Entry was facilitated through RMS and during scrutiny of said Bill of Entry, it was observed by the RMS Facilitation Centre that there were total Twelve (12) items declared in the said Bill of Entry under different CTI. Upon a detailed scrutiny of the documents, submitted along with the Bill of Entry, it was observed that the item viz. " Bolt-Stud, Bolt Wrench, Spring Nut", declared at Sr. No. 7,8,9,10 of the said Bill of Entry, as detailed in Table-A below, require SIMS Registration Certificate. However, upon perusal of the documents attached with Bill of Entry, it was observed that the IGM inward date is 08.08.2025 and the SIMS reg date is 04.08.2025. Thereafter, the said Bill of Entry has been forwarded to Appraising Group for initiating necessary action in the matter:-

Table-A

Sr. No	CTH	Description	Unit Price	Quantity	UQC	Amount (USD)	Amount (INR)
1	73181500	BOLT-STUD (SA0908201P) (SA-090-8201)	0.07	32000	PCS	2240	₹ 1,94,432.00
2	73181500	BOLT-WRENCH HEX W/SPACER (SA10011P) (SA10011)	0.05	20000	PCS	1000	₹ 86,800.00
3	73181500	BOLT-WRENCH HEX W/SPACER (SA10016P) (SA-100-16)	0.03	27000	PCS	810	₹ 70,308.00
4	73181500	SPRING NUT-THREAD U TYPE (D131BBJAA03P) (DM1S5BBJAA03)	0.07	40000	PCS	2800	₹ 2,43,040.00
							5,94,580

3. WHEREAS, DGFT vide Notification No. 17/2015-2020 dated 05.09.2019, as amended vide Notification No. 33/2015-2020 dated 28.09.2020, read with Public Notice No. 19/2015-2020 28 September 2020, 19/2015-20 dated 07.07.2022 Notification No. 28/2023-DGFT dated 28.08.2023, No. S-21022/9 /2025-TRADE-TAX dated 13.06.2025 inter-alia provides as follows:-

"The Steel Import Monitoring System (SIMS) shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment. The Automatic Registration Number thus generated shall remain valid for a period of 75 days."

3.1 In the present case, it is observed that the Import General Manifest (IGM) inward date is 08.08.2025. Accordingly, as per the aforementioned DGFT notifications, the earliest permissible date for obtaining registration would be 01.08.2025. However, it is noted that the SIMS Registration No. MOSSIMS040825199335 dated 04.08.2025 was obtained after the permissible date.

3.2 The details of particulars declared in the said Bill of Entry are as follows:-

Bill of Lading Date	: 20.07.2025
IGM Inward Date	: 08.08.2025
SIMS Registration Date	: 04.08.2025
Bill of Entry Date	: 07.08.2025

4. From the foregoing, it is evident that the importer has not complied with the timelines and procedural requirements laid down under Notification No. 17/2015-2020 dated 05.09.2019, as amended by Notification No. 33/2015-2020 dated 28.09.2020, and read with Public Notice No. 19/2015-2020 dated 28.09.2020, Public Notice No. 19/2015-2020 dated 07.07.2022, and Notification No. 28/2023-DGFT dated 28.08.2023. In this case, the IGM inward date for Bill of Entry No **3743078 dated 07.08.2025** is 08.08.2025, whereas the SIMS registration was obtained on 04.08.2025. This clearly violation of the policy conditions prescribed by the DGFT. As the goods were imported into India without a valid SIMS certificate, they are in contravention of the import policy. Consequently, the imported goods, as detailed in Table-A supra, are liable for confiscation under Section 111(d) of the Customs Act, 1962. Furthermore, for the importer's acts of omission and commission, they are liable to penal action under Sections 112(a)(i) of the Customs Act, 1962.

SUBMISSION OF IMPORTER

5. The importer vide letter dated 21.08.2025 requested for finalisation of the matter without any Show Cause Notice or Personal Hearing in the instant case. And assured that this was their mistake, and we will try their best to avoid such delays in the future.

DISCUSSION AND FINDINGS

6. I have carefully gone through the facts of the case as well as written submission made by the importer. I accept the importer's request for waiver of Show Cause Notice and Personal Hearing in the matter; therefore, I do not issue any show cause notice and personal hearing in the matter and proceed to adjudicate the case accordingly on the facts available on records.

7. In the case on hand, the following issues are before me to decide:-

- (i) whether the imported goods "Bolt-Stud, Bolt Wrench, Spring Nut " are imported in violation of Policy Condition issued by DGFT vide Notification No. 17/2015-2020 dated 05.09.2019, as amended vide Notification No. 33/2015-2020 dated 28.09.2020, read with Public Notice No. 19/2015-2020 28 September 2020, 19/2015-20 dated 07.07.2022 and Notification No. 28/2023-DGFT dated 28.08.2023 ?
- (ii) whether the goods, as detailed in Table-A supra, imported vide said Bill of Entry are liable to confiscation under Section 111(d) of the Customs Act, 1962 and penalty be imposed on importer under Section 112(a)(i) of the Custom Act, 1962.

8. I refer to DGFT Notification No. 17/2015-2020 dated 05.09.2019, as amended vide Notification No. 33/2015-2020 dated 28.09.2020, read with Public Notice No. 19/2015-2020 28 September 2020, 19/2015-20 dated

07.07.2022, and Notification No.28/2023-DGFT dated 28.08.2023, No. S-21022/9 /2025-TRADE-TAX dated 13.06.2025 which inter-alia provides as follows:-

“c. The Steel Import Monitoring System (SIMS) shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment. The Automatic Registration Number thus generated shall remain valid for a period of 75 days.”

8.1 On perusal of above, it is evident that under the Steel Import Monitoring System (SIMS), importers must submit advance online information for importing specified items and pay a registration fee of ₹500 to obtain an automatic Registration Number. The Steel Import Monitoring System (SIMS) shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment.

8.2 In the case at hand, I note that the Import General Manifest (IGM) inward date is 08.08.2025. Accordingly, as per the aforementioned DGFT notifications, the earliest permissible date for obtaining registration would be 01.08.2025. However, it is noted that the SIMS Registration No. MOSSIMS040825199335 dated 04.08.2025 was obtained after the permissible date.

Accordingly, I pass the following order:

ORDER

- (i) I order for confiscation of offending goods valued at **Rs. 5,94,580/-**, as detailed in Table-A supra, imported vides Bill of Entry No. 3743078 dated 07.08.2025, under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods for Home Consumption on payment of redemption fine of **Rs.30,000/- (Rupees Thirty Thousand only)**.
- (ii) I impose a penalty of **Rs. 5,000/- (Rupees Five Thousand only)** on M/s. M/s Hanon Automotive Systems India Pvt Ltd. (IEC-497005964) under Section 112(a)(i) of the Customs Act, 1962, for their act of omission and commission.
- (iii) This Order is issued without prejudice to any other action that may be taken against the importer or any other person or imported goods under the provisions of the Customs Act, 1962 and rules / regulations made there under or any other law for the time being in force in India.


(Kilaru Mahendranadh)

**Asst. Commissioner of Customs
Group-II(H-K), NS-I, JNCH**

Regd. AD/Speed Post

To,

M/s Hanon Automotive Systems India Pvt Ltd. (IEC- 497005964)

GAT NO 895 896 899/1 900 & 901

SANASWADI VILLAGE SHIRUR TALUK PUNE 412208

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cell) (Import), JNCH.
2. The Asst./Dy. Commissioner of Customs (CAC), JNCH.
3. Office Copy.
4. EDI.