
 <p>BHARAT SARKAR</p>	<p>सीमाशुल्क आयुक्त का कार्यालय (एन एस-1) OFFICE OF COMMISSIONER OF CUSTOMS (NS-1) जवाहरलालनेहरूकस्टमहाउस, न्हावा-शेवा JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA ताल-उरण, जिला- रायगढ़, महाराष्ट्र-400 707 TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA-400707</p>	 <p>INDIAN CUSTOMS</p>
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F. No: S/26-Misc-124/2024-25/ Gr. IIG/JNCH
S/10-Adj-248/2025-26/Gr. IIG/JNCH
SCN No.: 994/2024-25/AC/Gr. IIG/CAC/JNCH

Date of Order: 28.08.2025
Date of issue: 28.08.2025
Date of SCN: 30.08.2024

Passed by: Rajkumar Mishra,
Assistant Commissioner of Customs (NS-I),
JNCH, Nhava Sheva.

द्वारा पारि : राज कुमार मिश्रा
सहायक आयुक्त, सीमाशुल्क, एनएस-I, जेएनसीएच.

Order No. 807/2025-26/AC/Gr. IIG/NS-I/CAC/JNCH

आदेश संख्या-. 807/2025-26/AC/Gr. IIG/NS-I/CAC/JNCH

Name of Importer/Party/Noticee: M/s UNIQUE COLLECTION (IEC No. AMKPP5280D)

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 सूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र - 400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 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, Nhava Sheva, Taluka: 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. UNIQUE COLLECTION (IEC: AMKPP5280D) having address at 16 SWAMI CHAWL ASALFA GHATKOPAR WEST CONTACT NO.: 91982179 MUMBAI 400084 have imported goods having description such as LCD WRITING BOARD under CTH 85312000 (as detailed mentioned in TABLE-A) and importer has availed BCD exemption vide Notification no. 24/2005-customs dated 01.03.2005. However, on scrutiny it appears that the impugned goods imported were the parts for electrical sound or visual signalling and not Complete Apparatus which falls under CTH 85319000 and attracts 10% duty.

2. The relevant extract of CTH 8531 of the Custom Tariff is reproduced herein below:

8531 ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 8512 OR 8530

853110- Burglar or fire alarms and similar apparatus:

85311010---Burglar alarm u..... 10%

85311020---Fire alarm u..... 10%

85311090---Other u..... 10%-

85312000- Indicator panels incorporating liquid crystal u

Free-devices (LCD) or light-emitting diodes (LED)

**8531..... 8000-Other
apparatus u..... 10%**

8531 9000-Parts kg..... 10%

- 2.1 Relevant Explanatory Notes to the Harmonized System of nomenclature reads as below:

"With the exception of signaling apparatus used on cycles or motor vehicles (heading 85.12) and that for traffic control on roads, railways, etc. (heading 85.30), this heading covers all electrical apparatus used for signaling purposes, whether using sound for the transmission of the signal (bells, buzzers, hooters, etc.) or using visual indication (lamps, lamps, illuminated numbers, etc.),

Static signs, even if lit electrically (e.g., lamps, lanterns, illuminated panels, etc.) are not regarded as signaling apparatus. They are therefore not covered by this heading but are classified in their own appropriate headings (headings 83.10, 94.05, etc.). Indicator panels and the like. These are used (e.g., in offices, hotels and factories) for calling personnel, indicating where a certain person or service is required, indicating whether a room is free or not. They include:

(1) Room indicators. These are large panels with numbers corresponding to a number of rooms. When a button is pressed in the room concerned the corresponding number is either lit up or exposed by the falling away of a shutter or flap.

(2) Number indicators. The signals appear as illuminated figures on the face of a small box; in some apparatus of this kind the calling mechanism is operated by the dial of a telephone. Also clock type indicators in which the numbers are indicated by a hand moving round a dial.

- (3) Office indicators, for example, those used to indicate whether the occupant of a particular office is free or not. Some types are merely a simple "come in "or "engaged "sign illuminant at will by the occupant of the office.
- (4) Lift indicators. These indicate, on an illuminated board, where the lift is and whether it is going up or down.
- (5) Engine room telegraph apparatus for ships.
- (6) Station indicating panels for showing the times and platforms of trains.
- (7) Indicators for race courses, football stadiums, bowling alleys, etc. The heading also excludes:
- Switches and switch panels, whether or not incorporating simple indicating lights (heading 85.36 or 85.37).
 - Fire alarms incorporating smoke detectors containing a radioactive substance (heading 90.22).
 - LCD displays are only classified under this heading when they do not meet the criteria for a monitor (heading 84.71), video monitor (heading 85.28) or a television receiver (heading 85.28)"

2.2 On conjoint reading of the above notes, it appears that only the complete apparatus used for electrical sound or visual signaling are to be classified under CTH 8531. Parts of these apparatus are covered under CTI 85319000. Those signaling apparatus incorporating LCD/LED displays merits classification under CTH 85312000 with the BCD exemption to the said goods. Other Parts, other apparatus, Monitors/displays used as inputs for further processing are to be classified in their respective headings.

2.3 In the instant case, the importer has availed BCD exemption vide Notification no. 24/2005-customs dated 01.03.2005 by claiming the goods under CTH85312000 which is for the complete apparatus used for electrical sound or visual signalling. However, the goods imported were the parts for electrical sound or visual signalling and not Complete Apparatus are covered under CTH 85319000 which attracts 10% duty. From the above, it appears that the said exemption Notification is applicable to complete apparatus used for electrical sound or visual signalling, whereas the goods imported were the parts of electrical sound or visual signalling. Therefore, they were ineligible of benefit of Notification No. 24/2005-customs dated 01.03.2005.

3. In view of the above, **Consultative letter No 2324 dated 01/02/2023** was issued for the Bills of Entry (detailed mentioned in TABLE-A) of valued of ₹ 4,252/- to the Importer advising for payment of the same along with applicable interest and penalty. However, no reply or submission is given by importer in this regard.

Table-A

BE No.	BE Date	Item no	Description	Assessable Value Amount	Total Duty Amount	Duty applicable @ 30.98	Differential duty
4834318	09.09.2019	29	LCD WRITING BOARD(500 PCS)	32,760	5896.8	10149.04	4252.24
Total				32,760			4252.24

4. The total assessable value of the BE items so imported is ₹ 32,760/-

and it appears that a short levy of BCD amounting to ₹ 4,252/- (**as detailed mentioned in TABLE 'A'**) is recoverable from the Importer along with applicable interest and penalty.

5. Relevant legal provisions for recovery of duty that appears to be evaded are reproduced here for the sake of brevity which are applicable in this instant case:

After the introduction of self-assessment vide Finance Act, 2011, the onus is on the importer to make true and correct declaration in all aspects including classification and calculation of duty. but in the instant case the subject goods have been mis-classified and duty amount has not been paid correctly. Section 17 (Assessment of duty), subsection (1) reads as:

"An importer entering any imported goods under section 46, or an exporter entering any export goods under section 30, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods."

5.1 Section 28 (Recovery of duties not levied or not paid or short-levied or short- paid or erroneously refunded) reads as:

'(4) Where any duty has not been levied or not paid or has been short-levied or short- paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of

- (a) collusion; or*
- (a) any willful mis-statement; or*
- (b) suppression of facts.*

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any willful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.'

5.2 Section 46 (Entry of goods on importation), subsection (4) reads as:

'(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.'

5.3 Section 111 (Confiscation of improperly imported goods etc.) reads as:

'The following goods brought from a place outside India shall be liable to confiscation:

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;;

5.4 Section 112 (Penalty for improper importation of goods etc.) reads as:

Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher.

5.5 Section 114A (Penalty for short-levy or non-levy of duty in certain cases):-

'Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any willful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined.'

6. Whereas, consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-assessment' has been introduced in customs clearance. Section 17 of the Customs Act, effective from 08.04.2011 [CBEC's (now CBIC) Circular No 17/2011 dated 08.04.2011] provides for self-assessment of duty on imported goods by the Importer himself by filing a bill of entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the Importer to make entry for the imported goods by presenting a bill of entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962), the bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service center, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the Importer who has to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the bill of entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 08.04.2011, it is the added and enhanced responsibility of the Importer to declare the correct description, value, notification, etc. and to

correctly classify, determine and pay the duty applicable in respect of the imported goods

7. Therefore, in view of the above facts, it appears that the importer has deliberately not paid the duty by willful mis-statement as it was his duty to declare correct CTH in the entry made under Section 46 of the Customs Act, 1962, and thereby has attempted to take undue benefit amounting to ₹ 4,252/- (Rs. Four Thousand Two Hundred Fifty Two Only) (as detailed mentioned in TABLE-'A'). Therefore, the differential duty, so not paid, is liable for recovery from the Importer under Section 28 (4) of the Customs Act, 1962 by invoking extended period of limitation, along with applicable interest at the applicable rate under section 28AA of the Customs Act, 1962 and for their acts of omission/commission.

8. Section 111(0) of Customs Act, 1962 provides for confiscation of the goods if any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which condition is not observed unless the non-observance of the condition was sanctioned by the proper officer.

9. The Importer has failed to comply with the conditions mentioned above; therefore, it also appears that the imported goods are liable for confiscation under Section 111(0) of the Customs Act, 1962.

10. The Importer for the acts of omission and commissions mentioned above has rendered themselves liable for penal action under section 112(a) and 114A of the Customs Act. 1962.

11. In view of the above, the importer, **M/s. UNIQUE COLLECTION (IEC-AMKPP5280D)**, having address at 16 Swami Chawl, Asalfa, Ghatkopar (West), Mumbai - 400084, Contact No.: 91982179, was issued a Show Cause Notice asking them as to why:

(i) The imported goods should not be classified with the machine of which the imported good is a part, or CTH 8531 9000.

(ii) Differential/short paid Duty amounting to **4,252/- (Rs. Four Thousand Two Hundred Fifty Two Only)** for the subject goods imported vide Bills of Entry as detailed mentioned above should not be demanded under Section 28(4) of the Custom Act, 1962.

(iii) In addition to the duty short paid, interest on delayed payment of Custom Duty should not be recovered from the Importer under section 28AA of the Customs Act. 1962.

(iv) The said subject goods imported vide Bills of Entry as detailed mentioned above having assessable value of ₹ 32,760/- (Rs. Thirty-Two Thousand Seven Hundred Sixty Only) should not be held liable for confiscation under Section 111(0) of the Customs Act, 1962.

(v) Penalty should not be imposed on them under Section 112(a) of the Customs Act. 1962 for their acts of omission and commission, in rendering the goods liable for confiscation, as stated above.

(vi) Penalty should not be imposed under Section 114A of Customs Act, 1962 for short levy of duty.

Personal Hearing & Written Submissions:

12. The noticee was given opportunity of being heard personally on 30.04.2025, 15.05.2025& 10.06.2025 vide letter dated 15.04.2025, 01.05.2025& 26.05.2025 respectively. However, the importer neither attended

the scheduled personal hearing nor submitted any written reply to the show cause notice in their defence. I find that the importer had been given sufficient opportunities in compliance of principle of natural justice however the importer did not avail the same. Therefore, I proceed further on the basis of the documentary evidence available in the file.

Discussion and Findings

13. I have carefully gone through facts and records of the case. I find that the main issue before me is to determine the classification of the imported goods. The SCN has alleged that M/s. UNIQUE COLLECTION (IEC: AMKPP5280D) have imported goods having description such as LCD WRITING BOARD under CTH 85312000 (as detailed mentioned in TABLE-A) and importer has availed BCD exemption vide Notification no. 24/2005-customs dated 01.03.2005. However, on scrutiny it appears that the impugned goods imported were the parts for electrical sound or visual signalling and not Complete Apparatus which falls under CTH 85319000 and attracts 10% duty.

14. I note that on conjoint reading of the explanatory Notes mentioned in above paras, I find that only the complete apparatus used for electrical sound or visual signaling are to be classified under CTH 8531. Parts of these apparatus are covered under CTH 85319000. Those signaling apparatus incorporating LCD/LED displays merits classification under CTH 85312000 with the BCD exemption to the said goods. Other Parts, other apparatus, Monitors/displays used as inputs for further processing are to be classified in their respective headings.

15. I further note that, in the instant case, the importer has availed BCD exemption vide Notification no. 24/2005-customs dated 01.03.2005 by claiming the goods under CTH 85312000 which is for the complete apparatus used for electrical sound or visual signalling. However, it appears that the goods imported were the parts for electrical sound or visual signalling and not Complete Apparatus are covered under CTH 85319000 which attracts 10% duty. From the above, it appears that the said exemption Notification is applicable to complete apparatus used for electrical sound or visual signalling, whereas the goods imported were the parts of electrical sound or visual signalling. Therefore, they were ineligible of benefit of Notification No. 24/2005-customs dated 01.03.2005.

The importer has not given any submission regarding rightfulness of their classification. Therefore, on the basis of above discussion, I find that the impugned goods imported were the parts for electrical sound or visual signalling and not Complete Apparatus which falls under CTH 85319000 and attracts 10% duty.

16. I observe that after introduction of self-assessment vide Finance Act, 2011, the onus lies on the importer for making true and correct declaration in all aspects in the Bills of Entry and to pay the correct amount of duty. In the instant case, the importer failed to correctly classify the goods in the Bill of entry mentioned in Table B at the time clearance of the goods. This has resulted in short payment amounting to **Rs.4,252/- (Rs. Four Thousand Two Hundred Fifty Two Only)** and hence has caused loss to the public exchequer and accrued monetary benefit. Therefore, it is evident that the importer has suppressed the facts and willfully mis-declared the exact nature of the goods with an intent to evade the custom duty. Hence, the provisions Section 28 (4) is invocable in the case and the same is recoverable under the provisions of the

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

17. Further, the Importer has submitted a false declaration, by suppressing the facts as stated in above para, under Section 46(4) of the Act as much as the importer has availed benefit by not declaring the applicable CTH and BCD thereof at the time clearance of the goods. Thus, the imported goods in question are liable for confiscation under Section 111 (m) of the Customs Act. For the above act of deliberate omission and commission that rendered the subject goods liable to confiscation makes the Importer, M/s. UNIQUE COLLECTION (IEC: AMKPP5280D) liable to penal action u/s 112(a) and/or 114A and/or 114AA of the Customs Act, 1962 read with the section 28 of the Customs Act, 1962.

18. On the aspect of redemption fine, I find that the importer had availed BCD exemption by declaring the goods under CTH 85312000 in terms of Notification No. 24/2005-Customs dated 01.03.2005. However, the goods imported were actually parts meant for electrical sound or visual signaling apparatus, and not complete apparatus. Accordingly, the correct classification is under CTH 85319000, which attracts Basic Customs Duty at the rate of 10%. Therefore, by not paying the correct duty by misclassifying the goods, the importer has availed undue benefit in the instant case and therefore, the liability of the goods for confiscation would definitely be there under Section 111(m) of the Customs Act, 1962. I find that however, the goods imported vide bill of entry as mentioned in Table - Bare not available for confiscation. In this regard, I rely upon the order of Hon'ble Madras High Court in the case of Visteon Automotive Systems India Pvt Ltd Vs CC Chennai [C.M.A. No. 2857 of 2011 & M. P. No. 1 of 2011] wherein it has been held that:

"The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularised, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorised by this Act", brings out the point clearly. The power to impose redemption fine springs from the authorisation of confiscation of goods provided for under Section 111 of the Act. When once power of authorisation for confiscation of goods gets traced to the said Section 111 of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing from Section 111 only. Hence, the payment of redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act"

19. Now coming to the issue of penalties I find that the impugned notice proposes penalty under Section 112(a)/114A of the Customs Act, 1962. In this regard, I find that the importer willfully mis-classified the goods with mala fide intention to evade duty. Hence, the duty difference amounting to **Rs. 4,252/- (Rs. Four Thousand Two Hundred Fifty Two Only)** was short paid. I find that

in the self-assessment regime, it is the bounden duty of the Importer to correctly assess the duty on the imported goods. In the instant case, the Importer has short paid applicable duty which tantamount to suppression of material facts and willful mis-statements. The "mens rea" can be deciphered only from "actusreus" and in the instant case, I find that the Importer is an entity of repute having access to all kinds of legal aid. Thus, providing wrong declaration and claiming undue benefit on account of short-payment IGST by the said Importer in the various documents filed with the Customs amply points towards their "mens rea" to evade the payment of duty. Thus, I find that the extended period of limitation under Section 28(4) of the Customs Act, 1962 for demand of duty is rightly invoked in the present case. Upon the same findings, I find that the Importer is also liable for penalty under Section 114A of the Act. Further, as penalty under Section 114A is imposable, penalty under Section 112(a) is avoided.

20. In view of the discussion and findings as above, I pass the following order:

ORDER

- (i) I order to reject the classification of the imported goods under CTH 85312000 done by the Importer **M/s. UNIQUE COLLECTION (IEC: AMKPP5280D)** for the imported goods covered under Bill of Entry as detailed in Table -A, and order to classify the goods under **CTH 85319000**.
- (ii) I confirm the demand of differential duty of **Rs. 4,252/- (Rs. Four Thousand Two Hundred Fifty Two Only)** along with applicable interest on the impugned goods imported vide for Bill of Entry No as detailed in Table -A under Section 28(4) of the Customs Act, 1962, and order to recover it along with applicable interest under Section 28AA of the Customs Act, 1962.
- (iii) I order to confiscate the impugned goods covered under Bill of Entry as detailed in Table -A having declared assessable value of **Rs. 32,760/- (Rs. Thirty-Two Thousand Seven Hundred Sixty Only)** under Section 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem these goods on payment of a redemption fine of **Rs 3,000/- (Rs Three Thousand only)** under section 125(1) of Customs Act, 1962.
- (iv) I impose a penalty of equal **Rs. 4,252/- (Rupees Four Thousand Two Hundred Fifty-Two only)** plus applicable interest under Section 114A of Customs Act. 1962 on the importer **M/s. UNIQUE COLLECTION (IEC: AMKPP5280D)**.
- (v) I refrain from imposing penalty under Section 112 (a) & 114AA as the penalty is imposed under section 114A of the Customs Act, 1962 on **M/s. HEJAL INTERNATIONAL (IEC: 5206068748)**.

21. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the persons concerned or any other person, if found involved under the provisions of the

Customs Act,1962, and/or any other law for the time being in force in the Republic of India.


(Raj Kumar Mishra)

Assistant Commissioner of Customs,
Group-2G, JNCH, Nhava Sheva

To,

M/s. UNIQUE COLLECTION (IEC-AMKPP5280D),
16 SWAMI CHAWL ASALFA,
GHATKOPAR WEST MUMBAI 400084.

Copy to;

1. The Deputy Commissioner of Customs, CAC, JNCH.
2. The Deputy Commissioner of Customs, CRAC, JNCH.
3. The Deputy Commissioner of Customs, EDI, JNCH.
4. Notice Board
5. Office Copy