



BHARAT  
SARKAR

भारतसरकार/ Government of India  
वित्तमंत्रालय / Ministry of Finance  
कार्यालय/ Office of

**आयुक्त सीमाशुल्क-(एनएस-1)**

**Commissioner of Customs-(NS-I)**

Jawaharlal Nehru Custom House (JNCH)

NhavaSheva, Tal: Uran, Dist: Raigad, Maharashtra-400 707



INDIAN  
CUSTOMS

**DIN No- 20250878NX000000D361**

F. No: CUS/SHED/OBJ/327/2025/Gr.IIG/JNCH Dt. of Order: **28.08.2025**  
S/10-Adj-250/2025-26/Gr. IIG/JNCH

**Passed by: Raj Kumar Mishra**

Asstt. Commissioner of Customs, Gr.II-G (NS-I), JNCH, Nhava Sheva.

द्वारा पारित : **राजकुमारमिश्रा**

सहायक आयुक्त, सीमाशुल्क, ग्रुप IIG, एनएस-1, जेएनसीएच

Order No.813(L)/2025-26/AC/Gr. IIG/NS-I/CAC/JNCH

Name of Party/Noticee: **M/s. Ask Automotive Limited (IEC:0588145033)**

### मूलआदेश

- 1) यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निशुल्क 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, ताउरण, जिला रायगढ़, महाराष्ट्र -400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क नियमावली (अपील), 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 Table 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. Ask Automotive Limited (IEC: 0588145033) having address at Plot No. 13-14 Sector-5 IMT Manesar Gurgaon Haryana, Pin-122050 has filed Bill of Entry No. 3441632 dated 23.07.2025 through their Custom Broker, M/s. Tracklink Logistics India Private Limited for clearance of goods declared as - “FERS F907 (Epoxy Modified Resin) 1002350” under CTH 39073010 having total Assessable Value of Rs. 8,50,336.35/- and Declared Duty of Rs. 2,35,841/-.

Details of the shipment are as under-

**Table-I**

BE No. & BE Date	BE No: 3441632 dated 23.07.2025
Group	2G
Importer Name	M/s. Ask Automotive Limited
IEC	0588145033
Customs Broker (CHA)	M/s. Tracklink Logistics India Private Limited
Supplier Name	M/s. Sumitomo Bakelite Europe (Barcelona)
Impugned Item Description /HSN Code	FERS F907 (Epoxy Modified Resin) 1002350/39073010
Total Assessable Value	Rs. 8,50,336.35/-
Total Duty	Rs. 2,35,841/-
Country of Origin	Spain

2. The Docks Officer examined the goods and submitted a report stating: “Inspected the lot, verified marks and numbers, opened and examined 10% as per sampling, checked description, quantity, and marked weight, followed RMS instructions, and complied with the rest of the examination order wherever applicable.”

Further, the Docks Officer recorded in the file vide F. No. Cus/Shed/Obj/327/2025 that during the course of physical examination, the markings found on the packages were “Type – FERS F1019P” and “Lot No. – 0000182084.” However, as per the Bill of Entry (BOE), Invoice No. 1825000295 dated 28.05.2025, and the Certificate of Analysis (COA) submitted by the importer, the declared description of the goods was “FERS F907” with Lot No. – 0000182086. The discrepancy between the actual markings observed on the



goods and the particulars declared in the BOE/COA clearly establishes that the importer has mis-declared the goods.

3. In view of the above findings, the Bill of Entry was forwarded to **Group IIG** from the Docks section for further necessary action.

4. It is pertinent to mention that the importer had declared the impugned goods as "FERS F907 (Epoxy Modified Resin)" under HSN Code 39073010. However, on examination, the actual markings found on the goods were "Type – FERS F1019P" and "Lot No. – 0000182084", which do not correspond to the declared description.

5. Since the goods under import have been mis-declared, they are rendered liable for confiscation under Section 111(d) of the Customs Act, 1962. Further, for the acts of omission and commission leading to such mis-declaration, the importer is also liable for penalty under Section 112(a) & 114(AA) of the Customs Act, 1962.

#### **LEGAL PROVISIONS**

6. The relevant provisions of Customs law relevant in the instant case are reproduced below for early reference: -

a . **As per Section 46(4)** of the Customs Act, 1962, 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, relating to the imported goods.

b . **Section 111(d)** of the Customs Act, 1962 provides for confiscation of any goods which are imported or attempted to be imported or are brought within the Indian Customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force.

c . **Section 112(a)** of the Customs Acts 1962: penalty for any person. 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.

d. **114AA.** Penalty for use of false and incorrect material:- If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

e. **SECTION 125:** Option to pay fine in lieu of confiscation—

(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging



it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 4[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit: Provided that where the proceedings are deemed to be concluded under the proviso to sub-section.

### **RECORD OF PERSONAL HEARING AND WRITTEN SUBMISSION**

7. The importer was issued a letter for PH/VH on 18.08.2025. In this connection, a virtual hearing was attended on behalf of the importer by Shri L.B. Singh, Chief Manager (Exim). During the proceedings, the importer submitted that the goods ordered were different from those received, and the discrepancy had occurred due to an error on the part of the supplier. Accordingly, the importer has requested permission for re-export of the goods vide their letter dated 07.08.2025 submitted to Customs.

### **DISCUSSIONS AND FINDINGS**

8. I have carefully examined the case records and the submissions made by the importer. M/s. Ask Automotive Limited (IEC: 0588145033) having address at Plot No. 13-14 Sector-5 IMT Manesar Gurgaon Haryana, Pin-122050 has filed Bill of Entry No. 3441632 dated 23.07.2025 through their Custom Broker, M/s. Tracklink Logistics India Private Limited for clearance of goods declared as - "FERS F907 (Epoxy Modified Resin) 1002350" under CTH 39073010 against the invoice no. 1825000295 dt. 28.05.2025 having total Assessable Value of Rs. 8,50,336.35/- and Declared Duty of Rs. 2,35,841/-.

9. I find that the goods declared are entirely different from those actually found during examination. Furthermore, the importer did not come forward suo-moto to disclose the mistake of dispatch of different goods by the supplier. Therefore, the possibility of a nexus between the supplier and the importer cannot be ruled out. Based on the evidence available and corroborated in this case, it is evident that the goods have been mis-declared and are thus liable for confiscation under Section 111(d) of the Customs Act, 1962.

10. I find that the goods imported under Bill of Entry No. 3441632 dated 23.07.2025 have been mis-declared the goods found were "**Type – FERS F1019P**" and "**Lot No. – 0000182084**", However, the declared goods are "FERS F907 (Epoxy Modified Resin)" under HSN Code 39073010. I, therefore, hold that the goods are liable for confiscation under Section 111(d) of the Customs Act, 1962 and the importer is also liable to penal action under Section 112(a) & 114(AA) of the Customs Act, 1962.

11. Accordingly, I pass the following order:

### **ORDER**



- i. I order for the confiscation of the offending goods Type – FERS F1019P” and “Lot No. – 0000182084”, of the Bill of Entry—valued at ₹ 8,50,336.35/-, imported under Bill of Entry No. 3441632 dated 23.07.2025, under Section 111(d) of the Customs Act, 1962. However, I offer **M/s. Ask Automotive Limited (IEC: 0588145033)** an option to redeem the confiscated goods under Section 125 of the Customs Act, 1962, upon payment of a redemption fine of **₹85,000/- (Rupees Eighty Five Thousands only)**, solely for the purpose of re-export within a period of 120 days after 100% examination of the goods by the docks officer to ensure that the goods are not restricted or prohibited.
- ii. I impose a penalty of **Rs 50,000/- (Rupees Fifty Thousand Only)** on the importer **M/s. Ask Automotive Limited (IEC: 0588145033)** under Section 112(a) of the Customs Act, 1962, for the act of omission and commission as mentioned in this order.
- iii. I impose a penalty of **Rs 1,00,000/- (Rupees One Lakh Only)** on the importer **M/s. Ask Automotive Limited (IEC: 0588145033)** under Section 114(AA) of the Customs Act, 1962, for the act of omission and commission as mentioned in this order.
12. This order is issued without prejudice to any other action 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 other law for the time being in force in the Republic of India.

Digitally signed by  
Raj Kumar Mishra  
(Raj Kumar Mishra)  
Date: 28-08-2025  
12:28:17  
Assistant Commissioner of Customs,  
Appraising Group- IIG, JNCH, NS-I

To,

**M/s. Ask Automotive Limited (IEC: 0588145033)**

Plot No. 13-14 Sector-5 IMT Manesar Gurgaon Haryana, Pin-122050

Copy to:-

1. The Commissioner of Customs(I), NS- I, JNCH.
2. The Dy. Commissioner of Customs, Centralised Adjudication Cell, JNCH.
3. Office Copy.