

 <p>BHARAT SARKAR</p>	<p>सीमाशुल्कआयुक्तकाकार्यालय(एनएस-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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DIN:20250978NX00008184E2

F. No: CUS/SHED/OBJ/345/2025Gr. IIG/JNCH
S/10-Adj-255/2025-26/Gr. IIG/JNCH

Date of Order:04.09.2025

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

द्वारापारित : राजकुमारमिश्रा

सहायकआयुक्त, सीमाशुल्क, एनएस-I, जेएनसीएच.

Order No. 882(L)/2025-26/AC/Gr. IIG/NS-I/CAC/JNCH
आदेशसंख्या :/ 882(L)2025-26/AC/Gr. IIG/NS-I/CAC/JNCH

Name of Importer/Party/Noticee: **M/s. Tisha Ship Management Pvt. Ltd. (IEC: AADCT0639G),**

मूलआदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
- इस आदेश के विरुद्ध अपील सीमा शुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की सं सूचना की तारीख से साठ दिनों के भीतर सीमा शुल्क आयुक्त (अपील), जवाहर लाल नेहरू सीमा शुल्क भवन, न्हावा शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र -400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमा शुल्क (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।
- 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

- This copy is granted free of charge for the use of the person to whom it is issued.
- 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. Tisha Ship Management Pvt. Ltd. (IEC: AADCT0639G), hereinafter referred to as *the Importer*, having their office at D No. 62/1389, Adithya House, Warriam Road, Kochi, Ernakulam – 682016, filed Bill of Entry No. 3946529 dated 18.08.2025 (hereinafter referred to as *the said Bill of Entry*) for home consumption through their Customs Broker, M/s. Fortune Logistics India Pvt. Ltd. The said Bill of Entry covered goods having an assessable value of Rs. 27,90,900/- with a total duty liability of Rs. 8,68,934/-. The particulars of the imported goods are tabulated below:

Table – A: Imported Goods

Sr. No.	Item Description	CTH	Quantity	Assessable Value (Rs.)
1	Hose (Oil Hose)	39173300	1000 Nos.	25,69,400/-
2	Hose Accessories (Alloy Plug in Type, Flange Adaptor PN16, Wrench, Sealing Ring)	76090000	5 sets	1,55,050/-
3	Square Tube Reel Stand	73066100	5 sets	66,450/-

2. On examination of the goods, the Docks Officer has reported the following observations:

- Item No. 2 – Hose Accessories (CTH 76090000):
As per DGFT Notification No. 26/2015-20 dated 10.08.2022, such goods require registration under the Non-Ferrous Metal Import Monitoring System (NFMIMS). Importers are required to apply online, obtain a Registration Number on payment of Rs. 500/-, and secure the registration prior to the arrival of the consignment. The registration remains valid for 75 days.
In the present case, the Importer has not adhered to the prescribed timelines. The IGM inward date of the consignment is 20.08.2025, whereas the NFMIMS registration was obtained only on 28.08.2025. It is therefore evident that the

registration was completed after the arrival of the goods.

- Item No. 3 – Square Tube Reel Stand (CTH 73066100):

As per Ministry of Steel Notice dated 13.06.2025, such goods require registration under the Steel Import Monitoring System (SIMS). The application must be filed not earlier than the 60th day and not later than the 7th day prior to the expected arrival of the consignment. The registration, once obtained, is valid for 75 days. This requirement has been effective from 20.06.2025.

In the instant case, the Importer has not complied with these prescribed timelines. The IGM inward date is 20.08.2025, whereas the SIMS registration was obtained only on 02.09.2025. Thus, it is clear that the registration was secured after the arrival of the goods.

3. In view of the above, the said Bill of Entry was referred to Group IIG for further necessary action.
4. From the facts on record, it stands clearly established that the Importer failed to comply with the statutory requirements prescribed under the Foreign Trade Policy and the allied notifications. In particular:
 - a. **DGFT Notification No. 26/2015-20 dated 10.08.2022 (NFMIMS):** This notification mandates compulsory registration under the Non-Ferrous Metal Import Monitoring System (NFMIMS) for certain items including aluminium products covered under Annexure-II. Item No. 2 of the import, namely *Hose Accessories* (CTH 76090000), falls within the ambit of this requirement. The Importer was under a legal obligation to obtain an automatic registration number by furnishing advance online information prior to the arrival of the consignment. Failure to do so amounts to a contravention of the said notification.
 - b. **Ministry of Steel Notice dated 13.06.2025 (SIMS):** This notice, issued under the Steel Import Monitoring System (SIMS), requires importers of specified steel products to obtain a registration number prior to import. Item No. 3 of the import, namely *Square Tube Reel Stand* (CTH 73066100), is covered under this system. The registration must be applied for between the 60th day and the 7th day before the expected arrival of the consignment, and is valid for 75 days. In this case, the Importer failed to secure the mandatory registration, thereby violating the provisions of the said notice.
 - c. Thus, by not obtaining the requisite registrations under both NFMIMS and SIMS, the Importer has contravened the binding conditions laid down by the Directorate General of Foreign Trade (DGFT) and the Ministry of Steel. These lapses amount to import of goods in contravention of law, attracting the provisions of Section 111(d) and penalty under Section 112(a) of the Customs Act, 1962.
6. Since the goods were imported without the requisite registrations, the consignments are deemed to have been imported without authorization and are liable to confiscation under Section 111(d) of the Customs Act, 1962. Further, the Importer is liable to penalty under Section 112(a) of the said Act for acts of omission and commission.
7. The relevant provisions of law are summarized below:
 - 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

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 [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] [Inserted by Act 80 of 1985, Section 9 (w.e.f. 27.12.1985).] 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 (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply:

Provided further that] [Substituted by Finance Act, 2018 (Act No. 13 of 2018), dated 29.3.2018.] without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

8. In view of the above, it appears that the impugned goods were imported without the requisite SIMS and NFMIMS registrations, thereby rendering them liable to confiscation under Section 111(d) of the Customs Act, 1962 and making the Importer liable to penalty under Section 112(a) of the said Act.

RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

9. The Importer, vide letter dated 03.09.2025, stated that they do not wish to avail personal hearing or issuance of show cause notice, as they require early clearance of the consignment.

DISCUSSION AND FINDINGS

10. I have carefully examined the case records and the submissions made by the Importer, M/s. Tisha Ship Management Pvt. Ltd. (IEC: AADCT0639G), having their

office at D No. 62/1389, Adithya House, Warriam Road, Kochi, Ernakulam – 682016. The Importer, through their Customs Broker M/s. Fortune Logistics India Pvt. Ltd., filed Bill of Entry No. 3946529 dated 18.08.2025 for clearance of goods valued at Rs. 27,90,900/-, involving a duty liability of Rs. 8,68,934/-.

11. On detailed scrutiny, Item No. 1 – Hose (Oil Hose) under CTH 39173300, valued at Rs. 25,69,400/-, was found to be in order as per the declared description. However, with respect to Item Nos. 2 and 3, though the description matched the declaration, the Importer failed to obtain the mandatory regulatory registrations required under law. The details are as follows:

a) Item No. 2 – Hose Accessories (CTH 76090000), valued at Rs. 1,55,050/-:

- Requires compulsory registration under the Non-Ferrous Metal Import Monitoring System (NFMIMS) in terms of DGFT Notification No. 26/2015-20 dated 10.08.2022.
- In this case, the IGM inward date of Bill of Entry No. 3946529 is 20.08.2025, whereas the NFMIMS registration was obtained only on 28.08.2025. It is therefore evident that the registration was secured after the arrival of the goods.

b) Item No. 3 – Square Tube Reel Stand (CTH 73066100), valued at Rs. 66,450/-:

- Requires compulsory registration under the Steel Import Monitoring System (SIMS) in terms of DGFT Notification No. 33/2015-20 dated 28.09.2020, read with Ministry of Steel Notice dated 13.06.2025.
- In this case, the IGM inward date of Bill of Entry No. 3946529 is 20.08.2025, whereas the SIMS registration was obtained only on 02.09.2025. Hence, the registration was secured after the arrival of the goods.

12. Import of the aforesaid goods without securing the prescribed NFMIMS and SIMS registrations constitutes a contravention of the conditions notified under the Foreign Trade Policy by DGFT and the Ministry of Steel. Since these registrations are a condition precedent for lawful import, non-compliance renders the goods prohibited for import under Section 111(d) of the Customs Act, 1962. Consequently, the impugned goods are liable to confiscation under Section 111(d) of the Act. Further, by their acts of omission, the Importer has rendered themselves liable to penal action under Section 112(a) of the Customs Act, 1962.

In view of the foregoing findings, I pass the following **Order**:

ORDER

13. I hold the following goods imported by the importer importer M/s. **M/s. Tisha Ship**

Management Pvt. Ltd. (IEC: AADCT0639G), vide Bill of Entry No. 3946529 dated 18.08.2025, liable to confiscation under Section 111(d) of the Customs Act, 1962:

- *Hose Accessories* (CTH 76090000), valued at Rs. 1,55,050/-; and
- *Square Tube Reel Stand* (CTH 73066100), valued at Rs. 66,450/-.

The total assessable value of the confiscated goods comes to Rs. 2,21,500/-.

14. In terms of Section 125(1) of the Customs Act, 1962, I extend to the Importer, M/s. Tisha Ship Management Pvt. Ltd. (IEC: AADCT0639G), the option to redeem the confiscated goods on payment of a redemption fine of **Rs. 20,000/- (Rupees Twenty Thousands only)**.
15. As regards Item No. 1 in Table-A, i.e. *Hose (Oil Hose)* (CTH 39173300), having an assessable value of Rs. 25,69,400/-, the same is found to be in order and is accordingly allowed clearance for home consumption.
16. Further, in terms of Section 112(a) of the Customs Act, 1962, I impose a penalty of **Rs. 10,000/- (Rupees Ten Thousands only)** on M/s. Tisha Ship Management Pvt. Ltd. (IEC: AADCT0639G) for their acts of omission resulting in the attempted import of goods contrary to law.
17. This Order is issued without prejudice to any other action that may be taken against the Importer or the goods under the provisions of the Customs Act, 1962 or any other law for the time being in force.

Digitally signed by
Raj Kumar Mishra
Date: 04-09-2025
(Raj Kumar Mishra)

Asstt. Commissioner of Customs
Gr. IIG, JNCH, Nhava Sheva-I.

To,

M/s. Tisha Ship Management Pvt. Ltd. (IEC: AADCT0639G),
D No. 62/1389, Adithya House, Warriam Road,
Kochi, Ernakulam – 682016

Copy to:

1. The Joint Commissioner of Customs, Gr.IIG, NS-I, JNCH
2. Customs Broker, M/s. Fortune Logistics India Pvt. Ltd. (AAACF6589NCH002)
3. The Deputy Commissioner of Customs, CAC,JNCH
4. The Deputy Commissioner of Customs, CRAC,JNCH
5. The Deputy Commissioner of Customs, Review Cell, JNCH
6. Office Copy
7. Notice Board