



BHARAT  
SARKAR

## सीमाशुल्क आयुक्तकाकार्यालय (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



INDIAN  
CUSTOMS

DIN:20250978NX000000E5D3

F. No: S/26-Misc-55/2024-25 /Gr. IIG/JNCH  
S/10-Adj-259/2025-26/Gr. IIG/JNCH

Date of Order: 09.09.2025  
Date of Issue: 09.09.2025

SCN No.: 1064/2024-25/AC/GR.IIG/NS-I/CAC/JNCH

Date of SCN: 10.09.2024

Passed by: Raj Kumar Mishra

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

द्वारा पारित: राज कुमार मिश्रा

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

Order No. 894/2025-26/AC/Gr.IIG/NS-I/CAC/JNCH

आदेशसंख्या 894/2025-26/AC/Gr.IIG/NS-I/CAC/JNCH

Name of Importer/Party/Noticee: M/s ADITYA SALES ENTERPRISES (IEC:  
JBNPS5451J)

### 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.
- 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 ADITYA SALES ENTERPRISES (IEC: JBNPS5451J) having their registered address at 3RD FLOOR T/4 SHIVSHANKAR CHS, BHUSARALI KALWA WEST, THANE-400 605 had imported "**Tape Dispenser, Water Dispenser, Milk Powder Dispenser**" etc. The import of goods viz. "**Tape Dispenser, Water Dispenser, Milk Powder Dispenser**" were mis-classified under CTH 3926 as article of Plastic with BCD @15%. However, the subject goods are rightly classifiable under CTH 9616 as "Scent spray and similar toilet spray and mounts and head therefor" with BCD @20%.

2. The relevant parts of CTH 9616 are tabulated below:

**TABLE-A**

| <b>Chapter or Heading or sub- heading or tariff item</b> | <b>Description of goods</b>   | <b>BCD rate</b> |
|--|---|-----------------|
| 96161010   | Scent sprays and similar toilet sprays  | 20%             |
| 96161020   | Mounts and heads  | 20%             |
| 96162000   | Powder-puffs and pads for the application of cosmetics or toilet preparations | 20%             |

3. The explanatory note to Tariff Head 9616 reads as follows:

**"Scent sprays and similar toilet sprays, and mounts and heads thereof, powder-puffs and pads for the application of cosmetics or toilet preparations."**

This heading covers:

(i) Scent, brilliantine and similar toilet sprays, whether of the table or pocket type, and whether for personal or professional use. They consist of a reservoir, generally in the form of a bottle (of glass, plastic, metal or other material), to which fixed the mount; this mount incorporates the dead (which its spray forming mechanism) and a pneumatic pressure bulb (sometimes enclosed in as textile net) or a piston device.

(ii) Mounts for toilet sprays.

(iii) Head-pieces for toilet sprays,

4. During the course of Post clearance Audit of Bills of Entry, it has been prima facie noticed that the importer has imported are "Micro Pumps for Lotion dispenser, Soap dispenser, Lotion pumps, Spray Pumps, Scent Sprays and Similar Toilet Sprays and Mounts and Heads there for etc." However, these items are correctly classifiable under CTH 9616. The details of description of goods, Bills of Entry, applicability of corrected BCD amount, are as per **Table-B**.



**Table B**

| Sr. No.      | BE Number | BE date  | Item Description               | CTH as claimed in BOE | Total Assesable Value Assessed | Total Duty - Assessed | Total Duty Payable (in RS) | Duty Difference (in Rs) |
|--------------|-----------|----------|--------------------------------|-----------------------|--------------------------------|-----------------------|----------------------------|-------------------------|
| 1            | 2042937   | 21.12.20 | Tape Dispenser DMS0501         | 39269099              | 8889.99                        | 3331.00               | 3908.04                    | 577.04                  |
| 2            | 2246956   | 06.01.21 | Tape Dispenser_6002M           | 39269099              | 2646.72                        | 991.70                | 1163.50                    | 171.80                  |
| 3            | 2246956   | 06.01.21 | Tape Dispenser_6002L           | 39269099              | 3735.39                        | 1399.60               | 1642.08                    | 242.48                  |
| 4            | 5635552   | 11.11.19 | Tape Dispenser DMA-501         | 39269099              | 6970.17                        | 2611.80               | 3064.09                    | 452.29                  |
| 5            | 5871194   | 29.11.19 | Water Dispenser Set 3802 3.8L  | 39269099              | 19575.4                        | 7334.90               | 8605.33                    | 1270.43                 |
| 6            | 5871194   | 29.11.19 | Water Dispenser Set 3800       | 39269099              | 19511.7                        | 7311.10               | 8577.35                    | 1266.25                 |
| 7            | 5871194   | 29.11.19 | Water Dispenser Set 3801 3.8 L | 39269099              | 19421.6                        | 7277.20               | 8537.75                    | 1260.55                 |
| 8            | 6506292   | 17.01.20 | Milk Powder Dispenser 801#     | 39269099              | 3566.04                        | 1336.20               | 1567.63                    | 231.43                  |
| 9            | 8552116   | 21.08.20 | Milk Powder Dispenser 801      | 39269099              | 7379.5                         | 2765.10               | 3244.03                    | 478.93                  |
| 10           | 9003670   | 30.09.20 | Water Dispenser Set 3800       | 39269099              | 2109.84                        | 790.50                | 927.49                     | 136.99                  |
| 11           | 9003678   | 30.09.20 | Water Dispenser JY-2500HFY     | 39269099              | 7370.85                        | 2761.90               | 3240.23                    | 478.33                  |
| 12           | 9696812   | 25.11.20 | Water Dispenser Set 3802 3.8L  | 39269099              | 7138.8                         | 2674.90               | 3138.22                    | 463.32                  |
| 13           | 9941230   | 14.12.20 | Milk Powder Dispenser 801      | 39269099              | 8273.11                        | 3100.00               | 3636.86                    | 536.86                  |
| <b>Total</b> |           |          |                                |                       |                                |                       |                            | <b>7566.68</b>          |

5. Accordingly, consultative letter was issued to the importer for payment of short levied duty along with applicable interest and penalty, the Importer was advised to pay the Differential BCD amounting as per **Table-B** along with interest and penalty within 15 days of the receipt of the consultative letter in terms of Section 28(4) of the Customs Act 1962. The importer was further advised to avail the benefit of lower penalty in terms of Section 28(5) of the Customs Act 1962, by early payment of short paid duty along with applicable interest and penalty. The Consultative Letter was issued in terms of the Pre-Notice Consultation Regulations, 2018. However, the importer has not responded till date.

6. This mis-classification has led to loss to the Government exchequer amounting to and accrued monetary benefits to the Importer. Therefore, it appears that importer has intentionally mis-classified the imported goods under CTH as declared in Table-B with sole purpose to evade legitimate Customs duty whereas it should have been



rightly classifiable under Tariff Head 96161020 and thus the provisions of Section 28 (4) are invokable in this case.

7. Hence Importer is liable to pay applicable interest under section 28 AA of Customs Act, 1962 and penalty under 114A of Customs Act, 1962 as detailed in Table-B to this notice.

**8.1 Relevant Legal Provisions pertaining to import and importer:**

**(i) SECTION 111. Confiscation of improperly imported goods, etc.**

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

*(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54.*

**(ii) SECTION 112. Penalty for improper importation of goods, etc.** 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) 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, to a penalty [not exceeding the duty sought to be evaded on such goods or five thousand rupees,] [ Substituted by Act 14 of 2001, Section 107, for certain words (w.e.f. 11.5.2001).] whichever is the greater;*

**(iii) 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:*

**8.2. SECTION 28: Recovery of duties not levied or short-levied or erroneously refunded. -**

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



- (a) Collusion; or
- (b) Any willful mis-statement; or
- (c) 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 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.

### **8.3. SECTION 28AA: Interest on delayed payment of duty**

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section

(2), whether such payment is made voluntarily or after determination of the duty under that section.

9. With the introduction of the Self-Assessment scheme, the onus is on the importer to comply with the various laws, determine his tax liability correctly and discharge the same. The importers are required to declare the correct description, value, classification, notification number, if any, on the imported goods. Self-assessment is supported by section 17, 18 and 46 of the Customs Act, 1962 and the bills of entry (Electronic Declaration) Regulation, 2011. The importer is squarely responsible for self-assessment of duty on imported goods and filing all declaration and related documents and confirming these are true, correct and complete. Self-Assessment can result in assured facilitation for compliant importers. However, delinquent importers would face penal action on account of wrong self-assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade Policy or any other provisions under the Customs Act, 1962 or the Allied Acts.

10. The Importer has wilfully mis-classification of the imported goods under CTH as declared in Table-B, to evade the payment of legitimate custom duty on the imported goods. Therefore, it appears that importer has intentionally mis-classified the imported goods under CTH as declared in Table-B instead of Correct CTH 96161020 with sole purpose to evade legitimate Customs duty is required to be demanded by invoking the extended period clause under section 28 (4) of the Customs Act, 1962 along with applicable interest under section 28AA of Custom Act, 1962 and penalty as applicable.

11. The Importer has cleared the said goods by mis-classifying the same under CTH as detailed in Table-B instead of classifying the goods under correct CTH 96161020



resulting in short levy of legitimate Customs duty amounting to **Rs 7567/- (Seven thousand five hundred sixty-seven Only)** therefore, the said goods having the total assessable value of **Rs. 116589/- (One lakh sixteen thousand five hundred eighty-nine Only)** therefore, the said goods having the total as detailed in Table-B appear to be liable for confiscation under section 111(m) of the Customs Act 1962.

12. The acts of omission and commission mentioned above, which rendered the said goods liable for confiscation under Section 111(m) of the Customs Act, 1962, has rendered the importer liable for penal action under Section 112(a) & 114A of the Customs Act, 1962.

13. Therefore, in terms of Section 124 read with Sections 28(4) of the Customs Act, 1962 M/s ADITYA SALES ENTERPRISES was issued a show cause no. 1064/2024-25/AC/GR.IIG/NS-I/CAC/JNCH dated 10.9.2024 asking them as to why:

- (i) The classification of subject goods claimed under CTH as detailed in Table-B of this notice should not be rejected and the same should not be re-assessed under CTH 96161020.
- (ii) The imported goods having assessable value of **Rs. 116589/- (One lakh sixteen thousand five hundred eighty-nine Only)** under Bills of entry as detailed in Table-B should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
- (iii) The differential duty amounting of **Rs. 7567/- (Seven thousand five hundred sixty seven only)** as detailed in Table-B should not demanded and recovered from them in terms of Section 28(4) of the Custom Act, 1962.
- (iv) Applicable interest on Differential Duty for non-payment of Differential Duty should not be demanded for the Bills of entry as detailed in Table-B under Section 28AA of the Customs Act, 1962.
- (v) Penalty should not be imposed under Section 112(a) and/or 114A of the Customs Act, 1962.

#### **PERSONAL HEARING AND WRITTEN SUBMISSIONS**

14. The noticee was given opportunities for Personal Hearing on 30.04.2025, 15.05.2025, and 10.06.2025 with prior intimation. Shri Aditya Rajendra Surve Prop. Attended the PH on behalf of the Importer on 10.06.2025 and stated that the goods are plastic dispensers and should be classified under the HSN code 39269099.

#### **DISCUSSION AND FINDINGS**

15. I have carefully gone through the facts and records of the case. I find that the importer **M/s. ADITYA SALES ENTERPRISES (IEC JBNPS5451J)** has filed Bills of Entry (BE) as mentioned in Table B, for the clearance of the goods mentioned in Table - B under CTH 39269099. The Assessable Value of the impugned goods is Rs. **1,16,589/-**. The importer has not filed any reply against SCN. However, during the PH, they submitted that their goods are correctly classifiable under HSN 39269099.



**16.** I find that the issue involved in the case is whether the importer has mis classified the subject goods under **CTH 39269099** and claimed BCD @15%. I find that the Importer has imported goods mentioned in the Table-B with BCD @15%. For the clarity of the matter I find it relevant to reproduce HSN Explanatory Notes to heading 9616 here in under

96.16 - Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.

9616.10 - Scent sprays and similar toilet sprays, and mounts and heads therefor

9616.20 - Powder-puffs and pads for the application of cosmetics or toilet preparations

This heading covers:

(1) Scent, brilliantine and similar toilet sprays, whether of the table or pocket type, and whether for personal or professional use. They consist of a reservoir, generally in the form of a bottle (of glass, plastics, metal or other material), to which is fixed the mount; this mount incorporates the head (with its spray-forming mechanism) and a pneumatic pressure bulb (sometimes enclosed in a textile net) or a piston device.

(2) Mounts for toilet sprays.

(3) Head-pieces for toilet sprays.

(4) Powder-puffs and pads for applying any kind of cosmetic or toilet preparation(face-powder, rouge, talcum-powder, etc.). They may be made of any material (swan's or eider-down, skin, animal hair, pile fabrics, foam rubber, etc.), and they remain in this heading whether or not they have handles or trimmings of ivory, tortoise-shell, bone, plastics, base metal, precious metal or metal clad with precious metal.

The heading does not apply to : (a) Reservoirs (bottles, flasks, etc.) for scent sprays, presented separately (classified according to constituent material).

(b) Rubber bulbs (heading 40.14).

(c) Dispersing or spraying appliances of heading 84.24.

(d) Scent spraying machines of heading 84.76.

**16.2** From the above, it is clear that the imported Tape Dispenser, Water Dispenser & Milk Powder Dispenser are more specifically covered under 9616.10 at Sr. No. 1 & 2 of the notes. These types of sprays consist of a reservoir which generally in the form of a bottle (of glass, plastics, metal or other material), to which is fixed the mount and this mount incorporates the head (with its spray-forming mechanism) and a pneumatic pressure bulb (sometimes enclosed in a textile net) or a piston device. Therefore, the subject goods are rightly classifiable under CTH 9616 as "Scent spray and similar toilet spray and mounts and head where the BCD is liable @20%. Consequently, I hold that the importer has evaded payment of differential duty amounting to **Rs. 7567/- (Rupees Seven Thousand Five Hundred Sixty-Seven Only)** as indicated in Table-B.

**17.** 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 Bill of Entry and to pay the correct amount of duty. In the instant case, the subject goods were cleared under CTH3926 with BCD @15% instead of applicable CTH 9616 with BCD @20%. This has resulted in short payment amounting to **Rs. 7567/-** and hence, has caused loss to the public exchequer and accrued monetary benefit to the importer. 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.

**18.** 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 of lower rate of duty under CTH 3926 instead of applicable CTH 9616 and paid BCD @ 15% instead of applicable BCD @20%. Thus, the imported goods in question are liable for confiscation under Section 111 (m) of the Customs Act, 1962. For the above act of deliberate omission and commission that rendered the subject goods liable to



confiscation makes the Importer, **M/s. Aditya Sales Enterprises** liable to penal action u/s 112(a) and/or 114A of the Customs Act, 1962 read with the section 28 of the Customs Act, 1962. Regarding imposition of penalty under Section 114AA, I find that the Audit has not brought any document and evidence on record which was found false or incorrect. As such the penalty under Section 114AA is not imposable in the present case.

**19.** On the aspect of redemption fine, I find since, the imported goods are leviable to higher duty @20% and by not paying the same 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. However, the goods imported vide bill of entry as mentioned in table B are not available for confiscation. Even the redemption fine is applicable in lieu of 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"*

Thus for the imposition of fine under Section 125 of the Customs Act, 1962, the non-availability of the goods is immaterial.

**20.** 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 suppressed the exact nature of goods by classifying the same under CTH 3926 instead of CTH 9616 in the Bills of Entry as mentioned in table B with malafide intention to evade duty. Hence, the differential duty amounting to Rs. 7567/- 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 duty which tantamount to suppression of material facts and willful mis-statements. The "mens rea" can be deciphered only from "actus reus" 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.

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

#### **ORDER**


- i. I order to reject the self-assessment done by the Importer M/s ADITYA SALES ENTERPRISES (IEC: JBNPS5451J) for the imported goods covered under Bills of Entry as detailed in Table -B, and order to re-assess the goods under CTH 96161020.
- ii. I confirm the demand of differential duty of **Rs. 7567/- (Rupees Seven Thousand Five Hundred Sixty-Seven Only)** on M/s. ADITYA SALES ENTERPRISES (IEC: JBNPS5451J) under section 28(4) of the Customs Act, 1962 along with applicable interest under section 28AA ibid.
- iii. I hold the goods valued at Rs. **1,16,589/- (Rupees One Lakh Sixteen Thousand Five Hundred Eighty-Nine only)** liable for confiscation under Section 111(m) of the



Customs Act, 1962. However, as the goods are not available for such confiscation, I impose a redemption fine of **Rs. 12,000/- (Rupees Twelve Thousand Only)** which shall be recovered from the importer under section 125 of the Customs Act, 1962 in lieu of confiscation.

- iv. I impose a penalty of **Rs. 7,567/- (Rupees Seven Thousand Five Hundred Sixty-Seven Only)** and applicable interest on the importer, M/s ADITYA SALES ENTERPRISES (IEC: JBNPS5451J) under section 114A of the Customs Act, 1962. However, such penalty would be reduced to 25% of the total penalty imposed under section 114A of the Customs Act, 1962 if the amount of duty as confirmed above, the interest and the penalty is paid within 30 (thirty) days of communication of this order, in terms of first proviso to Section 114A of the Customs Act, 1962. Since penalty has been imposed under section 114A.
- v. I refrain from imposing penalty under Section 112a as the penalty is imposed under section 114A of the Customs Act, 1962. I also refrain from imposing penalty under Section 114AA on the importer.

**22.** 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/ firms concerned, or any other person, if found involved under the provisions of 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 2(G), NS-I, JNCH

To,

**M/s. Aditya Sales Enterprises (IEC: JBNPS5451J)** EM986087111IN, dt. 09/09/2025  
3<sup>RD</sup> FLOOR SHIVSHANKAR CHS BHUSARALI KALWA WEST THANE, THANE,  
MAHARASHTRA - 400605

Copy to:

1. The Deputy Commissioner of Customs, CRAC, JNCH, NhavaSheva).
2. The Deputy Commissioner of Customs, Central Adjudication Cell, JNCH.
3. Notice Board
4. Office Copy

