

 BHARAT SARKAR	सीमाशुल्क आयुक्तकाकार्यालय (एनएस-1) OFFICE OF COMMISSIONER OF CUSTOMS (NS-1) जवाहरलालनेहरूस्टमहाउस, न्हावा-शेवा JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA ताल-उरण, जिला- रायगढ़, महाराष्ट्र-400 707 TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA- 400707	 INDIAN CUSTOMS
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DIN:20250978NX0000999A83

F. No: S/26-Misc-181/2023-24 /Gr. IIG/JNCH
S/10-Adj-261/2025-26/Gr. IIG/JNCH

Date of Order: 10.09.2025
Date of Issue: 10.09.2025

SCN No.: 1053/2024-25/AC/GR.IIG/NS-I/CAC/JNCH

Date of SCN: 12.09.2024

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-I, जेएनसीएच

Order No. 900/2025-26/AC/Gr.IIG/NS-I/CAC/JNCH
आदेशसंख्या-900 /2025-26/AC/Gr.IIG/NS-I/CAC/JNCH

Name of Importer/Party/Noticee: M/s MSQ International (IEC: 317524224)

मूल आदेश

- 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 सूचना की तारीख से साठ दिनों के भीतर, सीमा शुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमा शुल्क भवन, 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 शुल्क के रूप में ₹1.50 मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगाई जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है, तो इस पर न्यायालय शुल्क के रूप में ₹1.50 का स्टॉप भी लगाया जायेगा, जैसा कि न्यायालय शुल्क 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 मांगे गए 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, 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. MSQ INTERNATIONAL (IEC-317524224) having address RNO 719 PLOT NO 11 LOTUS COLONY, ABDUL HAMID MARG GOVINDI, Mumbai, Maharashtra-400043 (hereinafter referred to as importer) had filed Bills of Entry (having assessable value Rs.60680.26/-) as per **Table-A** below for the clearance of imported goods 'Parts of of heading 9608".

Table-A

BE No. and Date	IEC Code	Importer Name	Item Description	Item Code	Item No.	AV	BCD	Duty Paid @12% IGST (in Rs.)	Duty Payable @18% IGST (in Rs.)	Short paid IGST (in Rs.)
4902480 Dt. 09.14.2019	3175 2422 4	MSQ Internati onal	Pen Refill 625 kgs	96086 090	18	60680.26	6068.0	8082.6	12123.9	4041.3

2. During the course of Post Clearance Audit based on the Analytical Report No. 39/2021-22 dated 08.09.2021 issued by Additional Director General, National Customs Targeting Centre, DGARM, Mumbai on the above subject, it has been observed that M/s. MSQ INTERNATIONAL (IEC-317524224), have imported Parts of pens of heading 9608 through Bill of Entry enclosed herewith as Table A and cleared at a lower rate of IGST @ 12% under Sr. No. 232 and Sr. No. 233 of Schedule II of the IGST Notification No. 01/2017 dated 28.06.2017.

3. The Sr. No. 232 and Sr. No. 233 of the Schedule II of the Notification No. 01/2017 dated 28.06.2017 covers the goods viz., "*Pens [other than Fountain pens, stylograph pens and Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk*" respectively. It is observed that the parts of Pens and Pencils of heading 9608 and 9609 are not covered by the Sr. No. 232 and Sr. No. 233 of Schedule II of the said notification. The parts of Pens and Pencils of heading 9608 and 9609, having not been covered in any other schedule of the said notification, are classifiable under residual entry at Sr. No. 453 of Schedule III of the said notification which covers "Goods which are not specified in Schedule I, II, IV, V or VI". The goods classifiable under Schedule III of the said notification attracts IGST @ 18%, hence, IGST should have been levied @ 18% on the subject goods.

4. In addition, the relevant extracts of the HS Explanatory Notes for "Parts" under CTH 9608 are transcribed below:

"The heading also covers identifiable parts not more specifically included elsewhere in the Nomenclature. For example: Pen ribs of any design including unfinished nibs roughly cut to shape; clips; refills for ball point pens, comprising the ball point and the ink reservoir, holders for the ball points or felts of marking stylographs; ink-flow regulators; barrels for pens or pencils of this heading; filling or propelling mechanisms; ink sacs of rubber or other materials; point protectors; interchangeable renew nib units comprising nib, feed and collar, nib points (or pen points) which are small balls made from platinum alloys or from certain tungsten alloys used for pointing the tips of pen nibs to prevent premature wear."

5. From the above Customs Tariff Headings and the associated HS Explanatory Notes, it can be inferred that parts of pen and pencils include, inter alia, "refills", "nibs", "pencil leads", and "barrels", as well as items like "tungsten carbide balls", "clips", falling under CTIs 960860 10 to 9608 99 90 and CTI 9609 20 00; such items are within the purview of the description "Parts of Writing Instruments".

6. Given this context, reference is drawn to the relevant entries of Notification No.01/2017-Integrated Tax (Rate) dated 28.06.2017 i.e. serial nos. 232 and 233 of Schedule II as well as serial nos. 447 and 453 of Schedule III of this Notification, which are outlined below:

232.	9608	Pens [other than Fountain pens, stylograph pens	II	12%
233.	9609,	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk	II	12%
447.	9608	Fountain pens, stylograph pens	III	18%
453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI	III	18%

7. From the above, it is apparent that Sr. Nos. 232 and 233 of Schedule II of the said Notification, is very specific, inasmuch as they cover only pens other than fountain/stylograph pens) and pencils, crayons, pastels, drawing charcoals and tailor's chalk, whereas serial no. 447 covers fountain pens and stylograph pens.

8. Since there is no specific serial number in the said Notification that covers different descriptions of goods, which can be collectively clubbed as Parts of Writing Instruments", all the parts of writing instruments like pens and pencils and pencil leads would be covered under the residual serial no. 453 of Schedule III of the said Notification. Accordingly, the rate of IGST applicable on the same would be @18% and not @12%.

9. West Bengal Authority for Advance Ruling in the case of M/s Shiva Writing Co Pvt Ltd ruled that "Tips and Balls" of Ball Point Pens are to be classified under GST

Tariff Heading 9608 99 90 and included under SI No. 453 of Schedule III of Notification No. 01/2017- Central Tax (Rate) dated 28.06.2017. The relevant portion of the ruling is extracted below-

"In the Rate Notification ball point pens, classified under HSN 9608, are included under Sl. No. 232 of Schedule II under the description: "pens other than fountain pens, stylograph pens". The same Notification also mentions "fountain pens, stylograph pens" under Sl. No. 447 of Schedule III. However, parts of pen, including "tips and balls of pens", classifiable under HSN 9608 as discussed above, are not exempted or specifically included under entries of any other schedules. They are, therefore, to be included under St No. 453 of Schedule III and taxable @ 9% CGST and 9% SGST."

The above ruling was also subsequently upheld by the West Bengal Appellate Authority for Advance Ruling, dismissing the appeal filed by M/s. Shiva Writing Co Pvt Ltd. The reference to the advance ruling is to highlight the fact parts of writing instruments like pens and pencils that are not specifically included under entries of any other schedules are to be included under Sr. No. 453 of Schedule III of Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017.

11. Based on the Analytical Report No. 39/2021-22 dated 08.09.2021 issued by Additional Director General, National Customs Targeting Centre, DGARM, Mumbai on the above subject, it has been observed that importer, M/s. MSQ INTERNATIONAL (IEC-317524224), have imported parts of pens and pencils of heading 9608 vide Bill of Entry as mentioned in the Table A to this notice by paying IGST paid at a lower rate of IGST @ 12% under Sr. No. 232 and Sr. No. 233 of Schedule II of the IGST Notification No. 01/2017 dated 28.06.2017. As the subject goods were not pens of heading 9608, rather, the goods are parts of pens and pencils of heading 9608, and as the specific Sr. No. 232 and 233 of the Notification does not cover the parts of the pens of heading 9608, the same attract higher rate of IGST @ 18% under residual entry at Sr. No. 453 of Schedule III of the said notification. Thus, there is short payment of IGST on clearance of parts of pens of heading 9608. Based on the Bill of entry as shown in the Table A to this notice, the differential duties of customs (IGST) short paid by the importer has been calculated at Rs. 4041/-.

12. In the instant case, the importer imported parts of pens of heading 9608 and paid IGST @ 12% in terms of Sr. No. 232 and Sr. No. 233 of Schedule II of the said notification. As the subject goods were the parts of pens of heading 9608, the specific Sl. No. 232 and Sr. No. 233 of the Notification does not applicable for the same as the said entry covers only the complete pens of heading 9608. The entry at Sl. No.453 of the Notification No.1/2017-IGST covers the Goods which are not specified in Schedule 1, II, IV, V or VI and attracts IGST @18%. As the impugned goods in the instant case are not complete pens and pencils but parts of the pens of heading 9608 and no other entry of the Notification No.1/2017-IGST or any other Notification cover the parts of the pens and pencils, the residual entry of the Notification vide Sl. No.453 under Schedule-III is

applicable to the impugned goods. As per the entry at Sl. 453 under Schedule III of the said notification, the impugned goods attract IGST @ 18%. Thus, it appears that there is short payment of IGST on clearance of parts of the pens of heading 9608. Based on the Bills of entry, the differential duties of customs (IGST) short paid by the importer has been calculated Rs. 4041/-.

Thus, the importer has short paid the IGST @ 12% instead of 18% on the impugned goods imported the same is recoverable from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA and penalty under Section 112(a)/114A of the Customs Act, 1962 read with Section 28 of the Customs Act, 1962.

13. In view of the above, Consultative Letter No. 408/2023-24 dated 31.08.2023 was issued to the importer wherein the importer was advised to pay the differential duty along with applicable interest and penalty if agree with the view of the department on the subject issue. However, the importer neither paid the differential duty nor submitted any clarification in the subject matter till date.

14. 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 centre, 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 more specifically in the RMS facilitated Bill of Entry, to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods. In other words, the onus on the importer in order to prove that they have classified the Goods and claimed the notification correctly by giving the complete description of the goods. Knowing the facts that the goods are parts of pens and pencils instead of pens and pencils itself, the importer wrongly claimed the lower rate of IGST

@ 12% under Sr. No. 232 and Sr. No. 233 of Schedule II of the Notification No. 01/2017 dated 28.06.2017 instead of its residual entry at S. No. 453 of Schedule III of the said notification as the serial number 232 and 233 of schedule II only covers the pens of heading 9608, it doesn't cover the parts of the pens of heading 9608, is nothing but suppression of information with an intent to get financial benefit from the said notification. The parts of the pens of heading 9608, having not been covered in any other schedule of the Notification No. 01/2017 dated 28.06.2017, are classifiable under residual entry at Sr. No. 453 of Schedule III of the said notification which covers "*Goods which are not specified in Schedule I, II, IV, V or VI*". The goods are thus classifiable under Schedule III of the said notification attracts IGST @ 18%.

15. In the instant case, the importer knew that the impugned goods are not pens of heading 9608, rather parts of pens of heading 9608 and hence the impugned goods fall under Sr. No. 453 of Schedule III of the IGST Notification No. 01/2017 dated 28.06.2017. However, the importer wrongly claimed the IGST @ 12% under Sr. No. 232 and 233 of Schedule II of IGST Notification No. 01/2017 and thus short paid the IGST by 6%. In view of this fact, the importer deliberately mis-declared the goods with an intention to evade IGST by paying at lower rate in order to get financial benefits and thus suppressed the facts with intention to evade duties of customs. Therefore, the matter falls under the purview of Section 28(4) of the Customs Act, 1962 and the subject goods are liable for confiscation under Section 111(m) of the Customs Act, 1962.

16. The Importer for the acts of omission and commissions mentioned above has rendered themselves liable for penal action under section 112(a) of the Customs Act, 1962. As the short levy has occurred due to willful mis- statement, suppression of fact to evade duty, the importer is also liable for penalty under section 114A of the Customs Act, 1962.

17. From the above, it is clear that:-

- a) The importer failed to assess and discharge the customs duty (IGST) correctly on parts of pens of heading 9608, imported by them under Bills of entry as shown in the Table A to this Notice, under correct entry of the Notification No.1/2017-IGST by suppressing the facts and thereby contravened the provisions of Section 46 the Customs Act, 1962.
- b) The importer failed to differentiate between the complete pens and the parts of pens of heading 9608; and thus failed to avail appropriate serial number of the Notification No.1/2017-IGST and assess the impugned goods viz., parts of pens of heading 9608 correctly and properly under self- assessment system resulting in short payment of IGST amounting to Rs. 4041/-, with an intention to pay the customs duty with lower rate of IGST and thereby contravened the provisions of Section 17(1) of the Customs Act, 1962.

- c) In view of the above, there is mens rea on the part of the importer to evade customs duty by wrong availment of relevant serial number of the Notification No.1/2017-IGST and thereby payment of duty with lower rate of customs duty (IGST). This act of the importer rendered the impugned goods liable for confiscation under Section 111(m) of the Customs Act, 1962 and importer is liable for penal action under Section 114(A) and and/or 112(a) of Customs Act, 1962.

18. In view of the above, the importer, M/s. MSQ INTERNATIONAL (IEC- 317524224) having address RNO 719 PLOT NO 11 LOTUS COLONY, AB DUL HAMID MARG GOVINDI, Mumbai, Maharashtra-400043 was issued Show Cause Notice asking them as to why:-

- (a) The subject goods should not be confiscated under Section 111(m) and/or 111(o) of the Customs Act, 1962;
- (b) The IGST should not be rejected @ 12% and the IGST should not be assessed @ 18% in terms of Sr. No. 453 of Schedule III of the IGST Notification No. 01/2017 dated 28.06.2017;
- (c) The differential IGST amounting to Rs. **4,041/- (Four Thousand Forty-One only)** should not be demanded and recovered from the importer under section 28(4) of the Customs Act, 1962;
- (d) The applicable interest on the amount specified above should not be recovered from them in terms of section 28AA of the Customs Act, 1962.
- (e) Penalty should not be imposed on him under Section 112(a)/114A of the Customs Act, 1962.

PERSONAL HEARING AND WRITTEN SUBMISSIONS

19. The noticee was given opportunities for Personal Hearing on 30.04.2025, 15.05.2025, and 10.06.2025 with prior intimation. However, the importer neither submitted any reply to the SCN nor any one appeared for the personal hearing on the scheduled dates. However, the importer had been given sufficient opportunities in compliance of principle of natural justice however the importer did not avail the same. I, therefore, in terms of Section 122A of the Customs Act, 1962 proceed to decide the case ex-parte on the basis of available record.

DISCUSSION AND FINDINGS

20. I have carefully gone through the facts of the case. I have carefully gone through the records of the case as filed Bills of Entry mentioned in Table -A for the clearance of "PEN REFILL 625 kgs" under **ITCHS Code** 96086090. The Assessable value of the goods is Rs. 60680.25/- and paid IGST @12% as per Sr. No. 232 and Sr. No. 233 of Schedule II of Notification No. 01/2017 on these items.

21. I find that the issue involved in the case is as to whether the importer has correctly classified the subject goods under CTH 96086090 and claimed IGST @12%,

or, as proposed by the impugned notice, the goods having description "PEN REFILL 625 kgs" merit classification under 96086090 attracting IGST at the rate of 18% under Sl. No. 453 of the Schedule III of the IGST notification No. 1/2017-Integrated Tax (Rate) dated 01.07.2017 as amended. I find that CTH 960860 covers "*Goods which are not specified in Schedule I, II, IV, V or VI*". As is evident from the declared description the imported goods are not pen and pencils and are, therefore, the goods do not eligible for lower rate of IGST i.e., 12%. I find that the impugned goods attract IGST rate @ 18% under Sl. No. 453 of the Schedule III of the IGST notification No. 1/2017-Integrated Tax (Rate) dated 01.07.2017 as amended. Consequently, I hold that the importer has evaded payment of IGST amounting to **Rs. 4041.3/-** as indicated in Table-A.

22. For the clarity of the matter I find it relevant to reproduce the HSN Explanatory Notes for 'parts' under heading 9608 here.

"The heading also covers identifiable parts not more specifically included elsewhere in the Nomenclature. For example: Pen nibs of any design including unfinished nibs roughly cut to shape; clips; refills for ballpoint pens, comprising the ball point and the ink reservoir; holders for the ball points or felts of marking stylographs; ink-flow regulators; barrels for pens or pencils of this heading; filling or propelling mechanisms; inks and of rubber or other materials; point protectors; interchangeable renew nib units comprising nib, feed and collar; nib points (or pen points) which are small balls made from platinum alloys or from certain tungsten alloys used for pointing the tips of pen nibs to prevent premature wear."

From the above, it is clear that the parts of Pens and Pencils of heading 9608 and 9609, having not been covered in any other schedule of the said notification, are classifiable under residual entry at Sr. No. 453 of Schedule III of the said notification which covers "*Goods which are not specified in Schedule I, II, IV, V or VI*". Therefore, the subject goods are rightly classifiable under Schedule III of the said notification attracts IGST @ 18%, hence, IGST should have been levied @ 18% on the subject goods. I hold that the importer has evaded payment of differential duty amounting to **Rs. 4041/-** as indicated in Table-A.

23. Consequent upon amendment to the section 17 of the Customs Act, 1962 vide Finance Act, 2011; 'Self-assessment' has been introduced in Customs clearance. 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.

24. In view of the facts as stated above, I hold that the importer has willfully mis-declared, mis-stated and mis-classified the impugned goods, thereby evading payment of applicable IGST resulting in a loss of Government revenue of **Rs. 4041/-** and in turn

accruing monetary benefit to the importer. Since the importer has willfully mis-stated, mis-represented and suppressed the facts with an intention to evade applicable duty, provisions of Section 28(4) are invokable in this case. As the IGST, as applicable, so evaded, is recoverable under section 28(4) of the Customs Act, 1962. Interest on delayed payment of the same is also recoverable from the importer under the provisions of section 28AA of the Customs Act, 1962. In addition, the importer has rendered himself liable for penalty under section 114A of the Customs Act, 1962.

25. I find that by willfully stating an incorrect classification for claiming a lower rate of IGST, the importer has rendered the impugned goods liable for confiscation under section 111(m) of the Customs Act, 1962, and therefore also have rendered themselves liable for penalty under section 114A of the Customs Act, 1962. Further, I find that the said goods are not available for confiscation. However, I rely on the ratio laid by the Hon'ble Madras High court decision in the case of M/s Visteon Automotive System India Limited [2018(9) G.S.T.L. 142 (Mad.)] wherein Hon'ble High Court held that physical availability does not have any significance for imposition of redemption fine under Section 125 of the Customs Act, 1962. I am, therefore, inclined to impose a redemption fine in lieu of confiscation under Section 125 of the Act.

26. In view of the factual details of the case as discussed above, I pass the following order:

ORDER

- i. I order to reject the self-assessment done by the importer, M/s MSQ INTERNATIONAL(IEC-317524224) for the imported goods mentioned of the Bill of Entry as detailed in Table -A and order to re-assess the goods with IGST @ 18% as per Sr. No. 453 of Schedule III of Notification No. 01/2017.
- ii. I confirm the demand of differential duty of **Rs. 4,041/- (Rupees Four thousand Forty One Only)** on M/s. MSQ INTERNATIONAL (IEC-317524224) 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. 60,680/- (Rupees Sixty Thousand Six Hundred Eighty 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. 6,000 /- (Rupees Six 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. 4,041/- (Rupees Four Thousand Forty One Only)** and applicable interest on the importer, M/s. MSQ INTERNATIONAL (IEC-317524224) 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 112 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.

27. 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.

(Signature)
10.09.2025
(Raj Kumar Mishra)
Assistant Commissioner of Customs,
Group 2(G), NS-I, JNCH

To,

M/s. MSQ INTERNATIONAL (IEC-317524224) EM 986087023IN, 4.10/9/2025
Address: RNO 719 PLOT NO 11 LOTUS COLONY, ABDUL HAMID MARG
GOVINDI, Mumbai, Maharashtra-400043.

Copy to:

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

