



भारत सरकार/GOVERNMENT OF INDIA
आयुक्त सीमाशुल्क (निर्यात), एनएस - II का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT), NS-II,
केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA-SHEVA,
ता. उरण, जिला- रायगड, महाराष्ट्र 400 707,
TALUKA - URAN DIST.: RAIGAD, MAHARASHTRA - 400 707
06.11.2025

F.No.: GEN/4016/2025-Exp(Docks)

Date of Order: 06.11.2025

द.प.सं./DIN: 2025 1178 NT 0000004065

Date of Issue: 06.11.2025

पारित कर्ता /Passed By: Mr. Sachin S Pagre

उपआयुक्त, सीमाशुल्क/Dy. Commissioner of Customs
एनएस-II, जेएनसीएच /NS-II, JNCH

मूल-आदेश संख्या : 1344/(L)/2025-26/ सहायक आयुक्त/सीईसी/एनएस-II/सीएसी/जेएनसीएच

Order-in-Original No.: 1344/(L)/2025-26/AC/CEAC/NS-II/CAC/JNCH

निर्यातक का नाम / Exporter's Name: M/s. JMF Performance Materials Private Limited (IEC - 0505091658)

मूलआदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः शुल्क दी जाती है।
- इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, 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 2.00 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 2.00 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 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, 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. 2.00 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. 2.00 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.



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निर्यातक का नाम / Exporter's Name: M/s. JMF Performance Materials Private Limited (IEC - 0505091658)

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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. JMF Performance Materials Private Limited (hereinafter referred to as 'the exporter'), having IEC - 0505091658 and its office located at Godown 10-15, Building No D-6, Ground Floor, Bhagwan Sheth Estate, Purna filed Shipping Bill No. 5649215 dt. 25.09.2025 through their Customs Broker, M/s Yuvraj Logistics (CB No. ARXP8672LCH001) for exporting the goods i.e. Thinner 1000, Cotton Woven Cloth and Methyl Ethyl Ketone etc. having total declared FOB of Rs. 10,04,709/-. The goods were destined to Consignee M/s Technical Rubber LLC, Sohar.

2. The net weight of the consignment is 3496.10 Kgs. The shipping bill was filed under scheme code 19 and Reward as "Yes" and hence, Drawback and RoDTEP were claimed. The goods were carted in JWR CFS for clearance through Nhava Sheva Port.

3. On scrutiny of the shipping bill, it was observed by the examining officer that the subject goods covered under the aforesaid Shipping Bill contains a controlled substance, i.e. Methyl Ethyl Ketone having FOB Rs 7625/- claiming Drawback Rs. 91.50/- and RODTEP Rs. 53.37/-, which falls under Schedule B of the Narcotic Drugs and Psychotropic Substances (Regulation of Controlled Substances) Order, 2013. The Methyl Ethyl Ketone, also known as MEK, 2-Butanone or Butanone, is a narcotic substance and falls under restricted items per DGFT Notification No. 60/2023 dated 13.02.2024, which mandates a No Objection Certificate (NOC) from the Narcotics Commissioner of India, Gwalior, for its export purposes.

4. As a result, the docks officer requested a No Objection Certificate (NOC) from the exporter to proceed with the necessary formalities. However, the exporter failed to submit the mandatory NOC, issued from the Narcotics Commissioner of India, Gwalior. In a letter dated 09.10.2025, the exporter explained their failure to comply with the initial requirements was due to their unawareness of the restriction placed on the export of Methyl Ethyl Ketone (MEK) and requested the initiation of the 'Back to Town' (BTT) procedure.

5. In view of the above, it appears that the exporter has attempted to export the prohibited goods, as defined under section 2(33) of Customs Act, 1962, in contravention to provisions of section 50(3) of Customs Act, 1962 read with section 11 of Foreign Trade (Development and Regulation) Act, 1992. Thus, the goods appear liable to confiscation under Section 113(d) of the Customs Act, 1962, due to attempted export without proper authorization. Moreover, the exporter is also liable for penalties under Section 114(i) of the same Act for attempting to export restricted goods without valid documents.

6. THE RELEVANT LEGAL PROVISIONS IN THIS CASE ARE;

A. Customs Act, 1962

(i) **Section 2(33) in the Customs Act, 1962** "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported, have been complied with.

(ii) **Section 50: Entry of goods for exportation. -**

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely: -

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(iii) **SECTION 113(d):** any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(iv) **Section 114(i):** 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 113, or abets the doing or omission of such an act, shall be liable, 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 ¹[²[not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act]], whichever is the greater.

B. Narcotic Drugs and Psychotropic Substances (Regulation of Controlled Substances) Order, 2013:

10. Export of controlled substance in Schedule-B.-(1) No person shall export any controlled substance in Schedule-B except in accordance with the conditions of the No Objection Certificate issued by the Narcotics Commissioner. (2) Anyone who intends to export a controlled substance in Schedule-B shall apply to the Narcotics Commissioner in Form-.1 for a No Objection Certificate. (3) The Narcotics Commissioner shall issue or deny the No Objection Certificate within a period of twenty-one working days from the date of receipt of application and in case the No Objection Certificate is not issued within the stipulated time period or denied, the Narcotics Commissioner or any other officer authorised by him in this regard shall inform the applicant the reasons thereof. (4) The No Objection Certificate for export issued by Narcotics Commissioner shall be valid for a single consignment only. (5) Every exporter shall submit the details and documents relating to the export, such as invoice, cargo manifests, customs, transport and shipping documents relating to the export of the controlled substance in Schedule-B which shall contain the details such

as name of the controlled substance, quantity, name and address of the consignee, exporter and the importer, to the Narcotics Commissioner within a period of seven days of export.

WRITTEN SUBMISSION

7. The exporter vide their letter dated 27.10.2025 stated that they do not want personal hearing and show cause notice in the matter and further requested for BTT of goods covered under subject shipping Bill. The exporter also accepted his mistake and submitted that they were not aware of requirement of NOC from CBN, Gwalior for export of impugned goods.

DISCUSSION AND FINDINGS

8. I have gone through the records of the case and I find that the exporter has requested to waive the required Show Cause Notice and Personal Hearing. The legal provisions as applicable in the case have been explained orally to the exporter. Hence, I take up the case and proceed to adjudicate on merits based on evidence and submissions available on records.

9. I find that the exporter M/s. JMF Performance Materials Private Limited filed the live shipping bill No. 5649215 dt. 25.09.2025 through their Customs Broker, M/s Yuvraj Logistics (CB No. ARXPK8672LCH001) for exporting the goods i.e. Thinner 1000, Cotton Woven Cloth and Methyl Ethyl Ketone etc. having total declared FOB of Rs. 10,04,709/- which contains Methyl Ethyl Ketone, having FOB of Rs. 7625/-claiming Drawback Rs. 91.50/- and RODTEP Rs. 53.37/-, which falls under Schedule B of the Narcotic Drugs and Psychotropic Substances (Regulation of Controlled Substances) Order, 2013. The Methyl Ethyl Ketone also known as MEK, 2-Butanone or Butanone is a narcotic substance and falls under restricted items per DGFT Notification No. 60/2023 dated 13.02.2024, which mandates a No Objection Certificate (NOC) from the Narcotics Commissioner of India, Gwalior, for its export purposes.

10. I find that the exporter had not obtained the mandatory No Objection Certificate (NOC) from the Narcotics Commissioner of India, Gwalior, for export of impugned goods containing 'Methyl Ethyl Ketone'

11. In view of the above, I find that by the act of omission and commission, the exporter has contravened the provisions of the Export Policy as stipulated by DGFT. It is well-settled law that any restriction on import or export is to an extent a 'prohibition' and therefore, the expression 'any prohibition' in Section 113(d) of the Act includes restrictions. Restriction is one type of prohibition if a policy condition is not fulfilled or complied with. In the self-assessment era, it is the responsibility of the exporter to ensure compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force, thus by attempting to export the restricted goods without export Authorisation, the exporter has also violated the provisions of Section 50 (3) of the Customs Act, 1962 and provisions of Section 11 of Foreign Trade (Development and Regulation) Act, 1992. Hence, goods i.e. Methyl Ethyl Ketone, having FOB of Rs. 7625/- covered under Shipping Bill No. 5649215 dt. 25.09.2025 are therefore liable to be confiscated under Section 113(d) of the Customs Act, 1962. Since the goods became liable

for confiscation, I hold that the exporter is liable for penalty under Section 114(i) of the Customs Act 1962.

12. In view of the above, I pass the following Order-

ORDER


13. In view of the above, I pass the following order: -

(i) I confiscate the goods Methyl Ethyl Ketone, having FOB of Rs. 7625/- covered under Shipping Bill No. 5649215 dt. 25.09.2025 under Section 113(d) of the Customs Act, 1962. However, I allow redemption of the said goods on payment of Redemption fine of Rs 5,000/- (Rupees Five Thousand only) under Section 125 of the Customs Act 1962 for the limited purpose of back to town only.

(ii) I impose a penalty of Rs. 5,000/- (Rupees Five Thousand only) on the exporter M/s. JMF Performance Materials Private Limited under Section 114(i) of the Customs Act, 1962;

(iii) I reject Drawback and RODTEP claim as goods are being given redemption under Section 125 for the purpose of back to town.

14. This order is issued without prejudice to any other action that may be taken against the Noticee(s) or any other person(s) concerned with the said goods under the Customs Act, 1962 or any other law for the time being in force in India.


Sachin S Pagare
Dy. Commissioner of Customs
CEAC, NS-II, JNCH

F. No.: GEN/4016/2025-Exp(Docks)

Place: Nhava Sheva.

To,

- (i) M/s. JMF Performance Materials Private Limited,
Godown 10-15, Building No D-6, Ground Floor,
Bhagwan Sheth Estate, Purna

Copy to:

1. The Addl. Commissioner of Customs, NS-II, JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, CRAC, JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CRRC, JNCH, Nhava Sheva.
4. The Dy. Commissioner of Customs, JWR CFS, Export, NS-II, JNCH.
5. Notice Board.
6. Office copy.