



सत्यमेव जयते

सीमाशुल्कआयुक्तकाकार्यालय(एनएस-व)
OFFICE OF COMMISSIONER OF CUSTOMS (NS-V)
जवाहरलालनेहरूकस्टमहाउस, न्हावा-शेवा
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
ताल-उरण, जिला- रायगढ़, महाराष्ट्र-400 707
TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA-400707



F. No.: **CUS/RMS/151/2026/HR-SA/JNCH**
S/10-Adj-7/2026-27/Gr. VA/JNCH

Date of Order: 10.04.2026
Date of issue: 10.04.2026

DIN No.: 20260478MX000069146C

Passed by: Shri MAZID KHAN

Additional Commissioner of Customs , (NS-V), JNCH, Nhava Sheva.

Order No: 39 /2026-27/ADC/Gr.VA/NS-V/CAC/JNCH

Name of Party/Noticee: M/s Allied Engineering Works Ltd (IEC-0511089210)

मूलआदेश

1. यह प्रति जिस व्यक्तिको जारी की जाती है, उसके उपयोग के लिए निः शुल्कदी जाती है।
2. 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 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 फीस के रूपमें 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 इसपर न्यायालय फीस के रूपमें 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसाकि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मदके 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 शास्तिके संबंध में विवाद होने पर शास्तिका 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, 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

The Importer **M/s Allied Engineering Works Ltd(IEC 0511089210)** having registered address at M-11 Industrial Estate, Badli ,Delhi 110042(hereinafter referred to as ‘the Importer’) had filed the Bills of Entry bearing No. 8157751 dtd 18.03.2026 having assessable value of **Rs. 22,67,90,710.27 /-**and Duty of **Rs. 4,08,22,328/-**for import of various items under different CTH.

2. The said Bills of Entry has been forwarded from Docks officer to assessment Group as the goods imported vide aforesaid Bills of entry were found to be non-compliant of REEIMS final registration timeline and EPRA submitted of different entity.

3. Details of REEIMS application particulars are as under:

Sr. No	IEC	Inward date	REE-IMS Registration No. & date
1.	0511089210	21.03.2026	REE2026003728 dtd 17.03.2026

4. In the above-mentioned bills of entry, during scrutiny of Bills of Entry and perusal of the documents attached with bill of entry, it was observed that the Inward date is 21.03.2026 and REEIMS registration date is 17.03.2026. In terms of the DGFT Notification no. **40/2025-26 Dated: 10th October 2025** “*Applications for registration must be submitted at least two days in advance for air cargo, **five days in advance for sea and land route shipments.**”*”

5. In the instant case, the importer has not followed the timelines/guidelines of DGFT Notification no. 40/2025-26 Dated: 10th October 2025 for REEIMS registration for items of Bills of Entry bearing No. 8157751 dtd 18.03.2026. The Inward date is 21.03.2026 whereas REEIMS final submission date is 17.03.2026. Therefore, it is evident that REEIMS registration was obtained **four days** in advance.

6. Thus, there is violation of REEIMS policy as registration date is required to be at least 5 days prior to the expected date of arrival of import consignment. In view of the above, it appeared that there is violation of REEIMS policy and the importer has violated section 46(4) of customs act 1962. Hence, the goods are liable for confiscation under section 111(d) of the customs Act, 1962.

8. LEGAL PROVISIONS

The relevant provisions of Customs law, Rules and Regulations relevant in the instance case are summarized below:

- a. *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 provides for 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. Section 128 of the Customs Act 1962 provides for if any person aggrieved by any decision or order passed under this Act by an officer of Customs lower in rank than a (Principal Commissioner or Commissioner of Customs) may appeal to the [Commissioner of (Appeals)] [within sixty days] from the date of the communication to him of such decision order.*
- e. Section 125 (1) of Customs Acts 1962 provides for 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.*

9. RECORD OF PERSONAL HEARING AND WRITTEN SUBMISSION

The Importer had requested for personal hearing to explain their case in person, which was granted to them on 10.04.2026. During the personal hearing, the importer has requested for the waiver of SCN in the present case and has submitted a copy of the CPCB waste management letter dtd 28.12.2023 issued vide F.No. CP-22/29/2023-WM-III-HO-CPCB-HO wherein it was clarified that registration on the Ewaste portal as a producer is **not** required by the following entities i.e., the importers, other than categories mentioned at Sr No. 1, who submits the following documents :

- i) Copy of agreements with Registered Producers for whom the consignment is being imported.
- ii) Copy of EPR registration certificate of the producer for whom the consignment is being imported.
- iii) Letter from registered producers that importer is importing on behalf of the said registered producer.
- iv) Self declaration that imported EEE items shall be sold to registered producers only and shall not be sold to any individual/consumer/bulk/consumer.

9.1 Accordingly they have submitted the following documents as required here-in-above :

- i) Copy of agreement entered with M/s Bluebird Solar Private Ltd vide Ref No. AEWSS/DL/PO/25-26/009 dtd 31.03.2026.
- ii) Copy of EPRA registration certificate of M/s Bluebird Solar Private Ltd vide Ref No. B-29016(8626)(EPR-Registration)/24/WM-III dtd 25.10.2024.
- iii) Letter from M/s Bluebird Solar Private Ltd that M/s Allied Engineering Works Ltd is importing the subject goods on behalf of M/s Bluebird Solar Private Ltd.
- iv) Self -declaration letter dtd 31.03.2026 that imported EEE items shall be sold to M/s Bluebird Solar Private Ltd who is already registered on EPR Portal and shall not be sold to any individual/consumer/bulk consumer.

9.2 Importer also submitted that the delay in REEIMS registration is due to early arrival of the vessel than the ETA and also that the delay is only for one day. He has requested for lenient view in the case.

DISCUSSION AND FINDINGS

10. I have carefully gone through the facts of the case, available records, Docks officer's report and the written submission made by the importer in the

subject matter. I find that the following issues are required to be decided by me :

- 1) Whether there is a violation of REEIMS policy in the instant case as the registration is required to be at least 5 days prior to the expected dated of arrival of import consignment.
- 2) Whether the importer is required to register on the Ewaste portal as a producer.
- 3) Whether any penal action is required for the above violations.

After having identified the issues to be decided, I proceed to take up the issues in sequential manner for analysis in the light of facts and circumstances of the case.

10.1. I find that **M/s Allied Engineering (IEC 0511089210)** had filed the Bills of Entry bearing No.8157751 dtd 18.03.2026 for import of item under CTH-85414200 through their Customs Broker M/s Kasv Logistic Pvt Ltd. The total declared Assessable Value of imported goods is **RS. 22,67,90,710.27/-** (Twenty Two Crore Sixty Seven Lakh Ninety Thousand Seven Hundred Ten and Twenty seven Paisa.)

10.2 Further I find that impugned Bill of Entry bearing No. 8157751 dated 18.03.2026 has been forwarded from Docks officer on the ground that the importer has not followed the timelines/guidelines of said DGFT Notification no. 40/2025-26 Dated: 10th October 2025 for REEIMS registration and EPRA has been submitted by the importer of different entity.

10.3 Further as per DGFT Notification no. 40/2025-26 Dated: 10th October 2025, it is mandatory for the Importer to apply for the REEIMS registration **five days in advance for sea** and land route shipments.

10.4 I find that goods imported vide said bill of entry required compulsory REEIMS registration in terms of DGFT Notification no. 40/2025-26 Dated: 10th October 2025. The importer has to apply for the REEIMS registration **five days in advance for sea** from the expected date of arrival of import consignment

and the automatic 'Registration Number' thus generated shall remain valid for a period of 3 months. However, in the instant case, the importer has not followed the timelines/guidelines of said DGFT Notification and registration was not completed before the date of IGM inward i.e ., 21.03.2026.

10.5 As seen from the facts of the case, inward date of said Bills of Entry is 21.03.2026 whereas REEIMS final submission date is 17.03.2026. Thus there was a delay in REEIMS registration by one day. However, the importer has submitted that the goods have arrived earlier than the ETA which has resulted in the delay which appears to be a plausible reason. However, it is evident that REEIMS registration has not been done 5 days prior to arrival of goods which is in contravention of the provisions cited above. For the said reason, I find that the goods imported vide said Bill of Entry are liable for confiscation under Section 111(d) of the Customs Act, 1962, and for this act of omission and commission the importer is liable for penal action under Section 112(a) of the Customs Act. However, I take a lenient view while imposing the penalty. Since the Importer has submitted REEIMS registration now, therefore, the goods can be cleared for home consumption under the provision of Section 125 (1) of the Customs Act, 1962.

11. Now, I take up the issue with regard to the applicability of EPRA in the instant case. I find that in terms of the CPCB waste management letter dtd 28.12.2023 issued vide F.No. CP-22/29/2023-WM-III-HO-CPCB-HO the registration on the Ewaste portal as a producer is **not** required by the the importers subject to the four conditions mentioned therein and I find that the importer has fulfilled all the criteria required therein and therefore I am convinced that the compliance of EPRA is adequately fulfilled. Hence the objection of the Docks officers is not sustainable on this count.

12. Accordingly, I pass the following order:

ORDER

(i) I order for confiscation of the impugned goods imported vide Bills of Entry No. 8157751 dated 18.03.2026 having assessable value of **Rs. 226790710.27** /- under Section 111(d) of the Customs Act, 1962.

(ii) However, I give the importer an option to redeem the said goods upon payment of redemption fine of **Rs 1,50,000/- (Rupees One lakh Fifty thousand only)** in terms of Section 125(1) of the Customs Act, 1962 and subject to production of REEIMS/NOC at the time of clearance.

(iii) I impose a penalty of Rs **10,000/- (Rupees Ten thousand only)** on **M/s Allied Engineering Works (IEC-0511089210)** under Section 112(a)(i) of the Customs Act, 1962, for their act of omission and commission.

12. This order is issued without prejudice to any other action that may be taken against the Noticee or persons or imported goods under the provisions of the Customs Act, 1962 or any other law for the time being in force in India.

Wg 10.07.26
(MAZID KHAN)

Additional Commissioner of Customs
Group VA, NS-V, JNCH

To,

M/Allied Engineering Works Ltd. (IEC-0511089210)

-11 Industrial Estate, Badli,
Delhi 110042

Copy to:

1. The AC/DC, CAC, JNCH.
2. The AC/DC, CRAC, JNCH.
3. The AC/DC, EDI, JNCH
4. Notice Board
5. Office Copy.

Recd on behalf of Importer
for
10/4/26
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