



ऑफिस ऑफ द कमिश्नर ऑफ कस्टम्स
**OFFICE OF THE COMMISSIONER OF
CUSTOMS, NS-V**
जवाहरलाल नेहरू कस्टम हाउस, न्हावा-शेवा,
**JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA-SHEVA,**
ताल-ऊरण, डिस्ट-राइगड, महाराष्ट्र-४००७०७.
**TAL. URAN, DIST. RAIGAD, MAHARASHTRA -
400 707.**

F. No.: S/10-10/2025-26/ADC/GR. VB/NS-V/CAC/JNCH

Date of Order: 21.01.2026

Date of issue: 22.01.2026

Passed By: **Shri Satish Kumar**

Commissioner of Customs(In-situ), Gr-V B, NS-V

DIN: 20260178NX0000373810

Order-In-Original No. 1501/2025-26/ADC-NS-V/CAC/JNCH

(Arising out of SCN No.46/2025-26/ADC/NS-V/GR.VB/CAC/JNCH dated 16.04.2025)

Noticee: **M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400)**

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः शुल्क दी 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 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 1.50 रुपये मात्र कास्टांप 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 स्टाम्प भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
3. इस निर्णय या आदेश के विरुद्ध अपील करनेवाला 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

1. This copy is granted free of charge for the use of the person to whom it is issued.
 - 1.1. 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.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.
 - 1.2. 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.

1.3. The adjudication proceedings in the present case are drawn to adjudicate the Show Cause Notice No. **46/2025-26/ADC/GR. VB/NS-V/CAC/JNCH** dated 16.04.2025 [herein after referred to as 'the SCN'] issued vide group-VB file no. S/26-Misc-17/2025-26/Gr. VB/JNCH issued to Noticee M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400). The brief facts of the case extracted from SCN are as under:

BRIEF FACTS OF THE CASE

2. M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400) (hereinafter referred to as importer) having address at B-19, Ranjangaon MIDC Industrial Area, Ranjangaon, Taluka - Shirur, Pune - 412210 had presented Bills of Entry, as mentioned in the annexure-A to the SCN, at Air Cargo Complex, Sahar, Andheri(E), Mumbai-400099 and NHAVA SHEVA PORT (INNSA1) for clearance of goods having description as "EGR Module, Assy, Covers, Sealing Plug, Bumper, Handle Asst, Bezel Lamp, Dust Shied, Starter/Shock Absorber, Vent Assy, RDM, Lables" etc. (herein referred to as impugned goods) and classified the same under different Chapters 39,40,73,84,85 etc. attracting Customs duty BCD@10% and IGST@18%. The total Assessable Value of the impugned goods is Rs. 62,41,640 /-(Rs. Sixty Two Lakh Forty One Thousand Six Hundred Thirty Four only).

2.1. During post clearance audit (PCA), conducted in accordance with the provisions of Section 99A of the Customs Act, 1962 read with Section 157(k) of the Customs Act, 1962 and Customs Audit Regulation, 2018, it is found that Importer had imported impugned goods describing them as "auto parts".

2.2. It appears that Impugned goods have been found to be manufactured as per specific requirement of the particular automobile and solely and principally to be used with automobile of heading 8703. They are of specific size, design, property like elasticity, diameter, material composition etc. specific part no./ model no. is also mentioned on the goods. Also, it appears that, they are not specifically classified in the CTIs claimed as mentioned above, which are discussed in next para and reproduced as under: -

3.1 EGR Module Assy - The Importer imported EGR Module Assy under CTI viz. 84818090. The same has been imported by the importer under its correct CTI 87089900 as well. These items are described as "Auto Parts" in bill of entry. EGR is an efficient method to reduce Nitrogen oxide emission from the engine. There is no specific entry for EGR in Heading 8481. The EGR module as a whole should not be considered as a valve due to specific function and specially designed to meet BS VI norms. These goods are solely and principally used with the motor vehicle heading 8703. These are not excluded as per note 2 of section XVII. Therefore 87089900 appears to be the proper classification and applicable duty should have been BCD@15% and IGST@ 28%.

3.2 Cover - The Importer has imported various types of cover eg. Protective cover, loose cover, profile end cover etc. under various description and misclassified the same under various CTI viz. 3923, 4016 and also under heading 8708. Protective cover is a durable cover used to protect the vehicle or specific parts (like body, seats or steering) from external elements such as dust, rain, and UV rays and Loose cover is a removable fabric cover, mainly for interior components like seats and steering, protecting the vehicle from dirt and wear while being easy to clean or replace. There is no specific entry for cover in Heading 39235010,4016990. The cover as a whole should not be considered as a plastics due to specific function and specially designed for using in motor vehicles. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. These are not excluded as per note 2 of section XVII and also these are not general use items as described in note 2 to section XV. Further as per chapter note 2(t) of chapter 39, these parts are specifically excluded from chapter 39. Therefore, it appears that these goods are correctly classifiable under CTI 87089900 where applicable BCD is payable at @15% and IGST@28%.

3.3 Plug: - The Importer has imported “plugs” under descriptions viz. sealing plug under CTI 39269099 and also under CTH 8708. Sealing Plug is used to close off unused openings or ports to prevent the leakage of fluids, gases or contaminants and protect internal components in motor vehicles. It ensures motor vehicle system integrity by maintaining pressure and preventing dirt, moisture and debris from entering sensitive areas. There is no specific entry for plug in CTI 39269099. The plug should not be considered as other articles of plastics due to specific function and specially designed for using in motor vehicles. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Further, these parts are not general use item as given vide section note 2(b) of Section XVII, read with section note 2 of section XVII and there is no specific entry of these items in tariff. Further as per chapter note 2 (t) of chapter 39. Therefore, it appears that these goods are correctly classifiable under CTI 87089900 where applicable BCD@15% and IGST@28%.

3.4 Bumper Parts: - The Importer has imported goods having description as “Bumper (FRT Suspension/RR) and in CTH 40169990 and 83023090. A Bumper (FRT- Front Suspension/ RR- Rear Suspension) is a component used in both the front (FRT) and rear (RR) suspensions systems to absorb impact and protect the suspension and chassis from damage during compression and rebound. The importer has also imported goods under its correct CTH 8708. There is no specific entry for Bumper parts in Heading 4016 and 8302. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, these goods are not excluded as per note 2 of section XVII and also these are not general use items as described in note 2B to section XVII read with note 2 of section XV. These impugned goods are not specifically mentioned at other places in nomenclature. These are used solely and principally with the vehicles of heading 8703. It appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

3.5 Handle Assist: - The Importer has imported goods having description as handle assist under CTI 84148011 and also under CTH 2708. A handle assist also known as an assist handle or grab handle, helps passenger enter, exit, and stabilize themselves while the motor vehicle is in motion. It's typically mounted on the A-pillar, B-pillar, or above the doors and provides support, especially for elderly passengers or during sudden movements of motor vehicles. There is no specific entry for handle assist in CTI 84148011. The handle assist serves a specific function in a motor vehicles. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, these goods are not excluded as per note 2 of section XVII and also these are not general use items as described in note 2 of section XV. These impugned goods are not specifically mentioned at other places in nomenclature. These are used solely and principally with the vehicles of heading 8703. It appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

3.6 Bezel/applique: - The Importer has imported goods having description as Bezel-dome lamp under CTI 85122020. A bezel-dome lamp is the outer frame that surrounds and secures the interior dome light, protecting it and enhancing the vehicle's interior appearance. It also helps diffuse light for even illumination. There is no specific entry for bezel/applique in CTI 85122020. The bezel is the outer frame not lighting equipment so it should not be classified under CTI 85122020. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, Note 1(l) of section XVI excludes article of Section XVII. These are not excluded as per note 2 of section XVII and also these are not general use items as described in note 2 of section XV. These impugned goods are not specifically mentioned at other places in nomenclature. These are used solely and principally with the vehicles of heading 8703. It appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

3.7 Dust Shield: - The importer has imported goods having description as "Dust shield-shock absorber/trans/starter under 4009 and 4016. A dust shield protects the shock absorber, transmission, and starter from dust, dirt and debris, preventing wear and ensuring smooth operation of motor vehicle. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, these impugned goods are not excluded as per note 2 of section XVII and also these are not general use items as described in note 2 of section XV. These impugned goods are not specifically mentioned at other places in nomenclature. These are used solely and principally with the vehicles of heading 8703. It appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

3.8 Vent Assy RDM: - The Importer has imported having description as Vent Assy RDM under CTI 40069090. A vent assy RDM in motor vehicles allows excess pressure to escape from the rear differential module (RDM), preventing damage and blocking contaminants from entering. There is no specific entry for RDM in Heading 4006. The RDM module as a whole should have specific function and specially designed to meet BS VI norms. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, These goods are not excluded as per note 2 of section XVII. These are used solely and principally with the vehicles of heading 8703. These goods are not specifically mentioned under CTH 4006. Therefore, it appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

3.9 Labels: - the importer has imported various types of stickers/labels under 39199010,392690099. Stickers/labels in motor vehicles provide safety warnings, identification details (like VIN) and maintenance guidelines. They are typically located on the door frame, engine bay, fuel cap, and dashboard for easy reference. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, these goods are not excluded as per note 2 of section XVII and also there are not general use items as described in note 2b to section XVII read with section note 2 of XV. As per chapter note 2(t) of chapter 39, parts of motor vehicle of section XVII are specifically excluded from chapter 39. These are used solely and principally with the vehicles of heading 8703. These goods are specifically made as per the vehicle. It appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

3.10 Ferrule: - the importer has imported ferrule under CTI 73181500 and also under CTI 87089900. A ferrule in motor vehicles reinforces and protects the ends of wires, cables and hoses, preventing fraying, leaks and wear. It's commonly used in fuel systems. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, these goods are not excluded as per note 2 of section XVII. These are used solely and principally with the vehicles of heading 8703. These goods are not specifically mentioned under CTH 4006. Therefore, it appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

3.11 STRIP/STRAP: - The importer has imported strip/strap etc. under various descriptions under 3916,3919 etc. A strip/ strap in motor vehicles secures and supports components like batteries, fuel tanks, and wiring, preventing movement and reducing vibrations. It's commonly used in the engine bay, undercarriage, and interior. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, these goods are not excluded as per note 2 of section XVII and also these are not general use items as described in note 2 to section XV. These goods are not specifically mentioned at another place in Tariff. These goods are used with the vehicles of heading 8703. As per chapter note 2 (t) of chapter 39, parts of motor vehicle of section XVII are specifically excluded from chapter 39. Therefore, it appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

3.12 CLIPS: - The importer has imported clips a pillar/clip de fixacao de plastic under 39263090, 39269099 etc. clips a pillar/clip de fixacao de plastic provide structural support between the windshield and front doors. They prevent panel movement, manage wiring, support airbag housing, and allow easy installation and removal in motor vehicles. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, these goods are not excluded as per note2 of section XVII and also there are not general use items as described in note 2b to section XVII read with section note 2 of XV. As per chapter note 2(t) of chapter 39, parts of motor vehicle of section XVII are specifically excluded from chapter 39. These are used solely and principally with the vehicles of heading 8703. These goods are specifically made as per the vehicle. It appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

3.13 PINS: - the importer imported PIN/PUSH In under 39263090 and also under CTI 87089900 etc. A Pin/Push is a fastener used to secure panels and trim by pushing it into place of motor vehicle. It ensures stability, reduces vibrations, and allows for easy installation and removal. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, these goods are not excluded as per note2 of section XVII and also there are not general use items as described in note 2b to section XVII read with section note 2 of XV. As per chapter note 2(t) of chapter 39, parts of motor vehicle of section XVII are specifically excluded from chapter 39. These are used solely and principally with the vehicles of heading 8703. These goods are specifically made as per the vehicle. It appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

3.14 ISOLATOR: - the importer has imported ISOLATOR None etc under 40170090 etc. An isolator in motor vehicles, minimizes vibrations, noise, and electrical interference, enhancing comfort and performance. It's used in engine mounts, suspension systems, exhaust systems, and electrical circuits to protect components and improve ride quality of motor vehicles. Hence, it appears that these goods are solely and principally used with the motor vehicle heading 8703. Furthermore, these goods are not excluded as per note2 of section XVII and also there are not general use items as described in note 2b to section XVII read with section note 2 of XV. It appears that these parts are classifiable under 87089990 and duty payable is BCD @15% and IGST @28%.

4. The analysis in paragraphs 3.1 to 3.14 indicates that the impugned goods are correctly classified under CTI 87089900. Consequently, the applicable duties should have been BCD@15% + SWS@1.5% + IGST@28%, as outlined in Schedule IV, Serial No. 170 of Notification 01/2017 dated 28.06.2017. For clarity, an excerpt of Sr. No. IV-170 is provided below.

Schedule IV-28%

Sr. No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods
170	8708	- "Parts and accessories of the motor vehicles of heading 8701 to 8705 (other than specified parts of tractors)

5. Analysis of above paragraphs reveals that the Importer intentionally mis-classified the impugned goods in the relevant Bills of entry. These goods imported through NHAVA SHEVA PORT and AIR CARGO COMPLEX were cleared under chapters 39,40,73,84,85. Upon scrutiny, it is evident that the correct classification for these goods is CTI 87089900 attracting BCD@15% + SWS@1.5% + IGST@28%. This deliberate misclassification in the Bills of Entry by the Importer appears to be an attempt to evade legitimate Customs duties. Consequently, the Importer's actions of wilful misstatement and suppression of facts to evade applicable BCD and IGST render them liable for payment of the short-paid duty as per Section 28(4) of the Customs Act, 1962, and also subject to penal action under the same Act.

6. A consultative letter 1178/2024 dated 29.08.2024 was issued to the Importer for voluntary payment of applicable dues. However, the Importer vide letter dated 04.12.2024 submitted their reply to said consultative letter, wherein they denied all the allegations made in the CL and did not accept for payment of applicable dues.

7. Relevant Legal Provisions are as under: -

7.1 SECTION 46 OF CUSTOMS ACT, 1962: Entry of goods on importation-

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting ¹ [electronically] ² [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing ³ [in such form and manner as may be prescribed]

⁴ [**Provided** that the ⁵ [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically ⁶ [on the customs automated system], allow an entry to be presented in any other manner:

Provided further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

⁷ [(3) The importer shall present the bill of entry under sub-section (1) ⁸ [before the end of the day (including holidays) preceding the day] on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

⁹ [**Provided** that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:

Provided further that] a bill of entry may be presented ¹⁰ [at any time not exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

¹¹ [**Provided** also that] where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.

(4) The importer while presenting a bill of entry shall ¹² [* * *] 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, ¹³ [and such other documents relating to the imported goods as may be prescribed].

¹² [(4A) The importer who presents a bill of entry 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.]

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

7.2. SECTION 111 OF CUSTOMS ACT, 1962: Confiscation of improperly imported goods, etc. - The following goods brought from a place outside India shall be liable to confiscation: -

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.

7.3 SECTION 28 OF CUSTOMS ACT, 1962: Recovery of duties not levied or short levied or erroneously refunded. -

(4) "Where any duty has not been levied or not paid or has been short-levied or short paid 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 not paid 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".

7.4. SECTION 28AA OF CUSTOMS ACT, 1962: 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 thereunder, 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.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where, - (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

7.5 SECTION 114A OF CUSTOMS ACT, 1962: 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.

7.6 SECTION 117 OF CUSTOMS ACT, 1962: Penalties for contravention, etc., not expressly mentioned. - Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding [one lakh rupees].

PERSONAL HEARING and WRITTEN SUBMISSION

8. In order to comply the principal of natural justice, opportunity of personal hearing in the matter were provided to the noticee vide letters F. No. S/10-10/2025-26/ADC/GR. VB/NS-V/CAC/JNCH dated 12.06.2025, 08.07.2025, 17.07.2025 & 28.11.2025 to appear before the adjudicating authority on 18.06.2025, 16.07.2025, 23.07.2025 & 08.12.2025. The importer M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC:

0398020400) neither did reply nor attended any of personal hearings as detailed above. The importer informed vide their letter dated 10.12.2025 that they want to attend personal hearing and accordingly they were given personal hearing letter for attending hearing on 26.12.2025. The importer authorized Adv. Sandeep Kumar Sachdeva to act, appear, and plead for them in the present matter. The authorized representative Shri Sandeep Sachdeva Kumar T attended the personal hearing virtually on 26.12.2025 and argued that there are duplication of demand and for the same, he submitted the Annexure A of Show Cause Notice mentioning the duplicate Bill of entries. He mentioned that extended period cannot be invoked in the case and on this count, the Show Cause Notice may be dropped. He further stated during the personal hearing that on merit, the classification proposed in the SCN is also not proper and elaborate replies has been made in their written reply which may be considered. The department cannot demand IGST as customs is barred from the same. He stated that in view of the above, the instant notice may be dropped. He also submitted the relevant provisions and referred to various judgments.

DISCUSSIONS AND FINDINGS

10. I have gone through the facts of the case, material on case records, including the import documents and the submissions made by the Importer during personal hearings, I find that the following facts emerge:

11. With the introduction of Self-Assessment, faith is bestowed on the Auditee as the practice of routine assessment, concurrent audit etc., have been dispensed with and the Auditee has been entrusted with the responsibility to correctly self-assess the duty. However, in the instant case, the Auditee intentionally abused the faith placed upon it by the law of the land. It is submitted by the importer during personal hearing held on 26.12.2025 in Para 9 above that in the present Show Cause Notice there is duplication of demand with respect to SCN NO. 2240/2022-23/(NS-V)/Gr V/JNCH dated 17.02.2023. In this regard, I find that in the Annexure A enclosed with the SCN, it was already mentioned in the last (Remark) column that 'this bill of entry already covered in the SCN issued by JNCH' against certain bills and therefore, I find that the Department was already seized of the fact that there should not be any overlapping in the Bills of entry taken for duty calculation. However, the total duty demanded in the SCN was not reduced on account of amount already covered in Bills of entry incorporated in SCN NO. 2240/2022-23/(NS-V)/Gr V/JNCH dated 17.02.2023, therefore, considering the fact of the case and submission of the Importer, I have got those bills of entries segregated and detailed in **Annexure I to this order.**

12. It also appears that such evasion of payment of applicable duty of impugned goods, on the part of the Auditee has resulted in short levy of duty amounting to **Rs.6,30,858/- (Rs. Six Lakhs Thirty Thousand Eight hundred and fifty eight Only) (as detailed in Annexure I)** which is recoverable from the Auditee under the provisions of 28(4) of the Customs Act 1962 along with the interest as applicable under section 28AA of the Act. In view of the wilful evasion of payment of applicable duty during self-assessment by the Auditee in respect of the impugned goods, resulting into short/non-levy of duty, it appears that the Auditee has rendered the subject goods liable for confiscation under section 111(m) of the Customs Act 1962. For Such acts/omission on the part of the Auditee and the said deliberate wrong self-assessment of duty, the Auditee also appears to have rendered themselves liable to penalty under section 114A *ibid*.

13. M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400) imported multiple consignments as detailed in Annexure A of the subject Show Cause Notice (SCN) dated 16.04.2025 under CTHs 39269099, 40169990, 40069090, 84148011, 85122020, 40170090, 39199010, 39263090, 73181500, 3916,3919 8703, and 83023090 attracting Customs duty BCD @10% and IGST @18% instead classifying under CTH 87089900

attracting Customs duty BCD @15% + SWS @1.5% + IGST@28%, under Schedule IV – Sr. No. 170. **The details of the Bills of Entry are enclosed in Annexure-I. (Annexure -I is prepared as per the submission made by the importer that some bill of entries in Annexure A are duplicate as per SCN issued by the department previously.)**

14. Now, on a careful perusal of the Show Cause Notice and case records, I find that following main issues are involved in this case which are required to be decided:

(i) **Whether classification of the impugned goods covered under Bill of Entry mentioned as per Annexure-A, under CTHs 39269099, 40169990, 40069090, 84148011, 85122020, 40170090, 39199010, 39263090, 73181500, 3916,3919 8703, and 83023090 attracting Customs duty BCD @10% and IGST @18% should not be rejected and should not be re-classified under CTH 87089900 attracting Customs duty BCD @15% + SWS @1.5% + IGST@28%, under Schedule IV – Sr. No. 170.**

(ii) **Whether the goods imported vide Bills of Entry as detailed in Annexure I having assessable value of Rs. 34,84,739/- (Rupees Thirty-Four Lakhs Eighty Four Thousands Seven hundred and thirty nine Only) should not be held liable for confiscation under Section 111(m) and 111(o) of the Customs Act, 1962.**

(iii) **Whether the differential duty amounting to Rs.6,30,858/- (Rs. Six Lakhs Thirty Thousands Eight hundred and fifty eight Only) for the subject goods imported vide Bills of Entry as detailed in Annexure I is recoverable under Section 28(4) of the Customs Act, 1962.**

(i) **Whether interest is payable under Section 28AA of the Customs Act,1962.**

(ii) **Whether penalty under Sections 112(a) and/or 114A and/or 114AA of the Customs Act. 1962 for their acts of omission and commission, in rendering the goods liable for confiscation, as stated above.**

15. After having identified and framed the main issues to be decided, I now proceed to examine each of the issues individually for detailed analysis based on the facts and circumstances mentioned in the SCN; provision of the Customs Act, 1962, as well as Noticee' written submissions and documents / evidences available on record.

15.1. Classification of the impugned goods covered under Bill of Entry mentioned as per Annexure-A of SCN and Annexure-I of this order, under CTHs 39269099, 40169990, 40069090, 84148011, 85122020, 40170090, 39199010, 39263090, 73181500, 3916,3919 8703, and 83023090 vs CTH 87089900.

15.2 I find that the SCN proposes re-classification of goods under CTH 8708 as against the declared classification under several tariff items by the importer. I find that the proposed classification of the impugned goods is on the basis that the impugned goods are automobile parts which are specifically, solely and principally used in the manufacturing of the automobile vehicles under CTH 8703.

15.3. I find that the impugned goods were parts which were specifically designed and suitable for use solely and principally with the automotive vehicles manufactured by the importer. The classification of goods is governed by the general rules for the interpretation of import tariff (GRI). As per Rule 1 of GRI, the titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the Rules 2 to 6.

15.4.The relevant Section Note to Section XVII {covering Chapters 86 to 89) are reproduced below:

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) *joints, washers or the like of any material (classified according to their*

constitue1. - material or in heading 8484} or other articles of vulcanised rubber other than hard rubber (heading 4016);

(b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV),

or similar goods of plastics (Chapter 39);

(c) articles of Chapter 82 (tools);

(d) articles of heading 8306;

(e) machines and apparatus of headings 8401 to 8479, or parts thereof, other than the radiators for the articles of this Section, articles of heading 8481 or 8482 or, provided they constitute integral parts of engines and motors, articles of heading 8483;

(f) electrical machinery or equipment (Chapter 85);

(g) articles of Chapter 90; (h) articles of Chapter 91;

{i} arms (Chapter 93);

(k) luminaries and lighting fittings and parts thereof heading 9405; or

(l) brushes of a kind used as parts of vehicles (heading 9603).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part of accessory.

15.5. Further, the relevant explanatory notes to Section XVII regarding "Parts and Accessories" are reproduced below:

It should be noted that Chapter 89 makes no provision for parts (other than hulls) or accessories of ships, boats or floating structures. Such parts and accessories, even if identifiable as being for ships etc., are therefore classified in other Chapters in their respective headings. The other Chapters of this Section each provide for the classification of parts and accessories of the vehicles, aircraft or equipment concerned.

It should, however, be noted that these headings apply only to those parts or accessories which comply with all three of the following conditions:

(a) *they must not be excluded by the terms of Note 2 to this Section.*

(b) *they must be suitable for use solely or principally with the articles of Chapters 86 to 88.*

(c) *they must not be more specifically included elsewhere in the Nomenclature.*

15.6. Moreover, the relevant explanatory notes to CTH 8708 are reproduced below:

This heading covers parts and accessories of the motor vehicles of headings 87.01 to 87.05, provided the parts and accessories fulfil both the following conditions:

i. They must be identifiable as being suitable for use solely or principally with the above-mentioned vehicles; and

ii. They must not be excluded by the provisions of the Notes to Section XVII.

15.7. From the conjoint reading of the relevant Chapter and Explanatory Notes to section XVII regarding "Parts and Accessories", I find that the goods that are suitable for use solely or principally with the articles of Chapters 86 to 88 and not more specifically covered elsewhere in the Nomenclature are correctly classifiable as parts of headings falling under Chapters 86 to 88 unless they are excluded by the terms of Note 2 to Section XVII. Also, it is clear that the impugned goods are imported for use in motor vehicles as the Importer being a reputed manufacturer of motor vehicles/cars.

15.8. In respect of 'EGR Module' I find that the Exhaust Gas Recirculation (EGR) module is a critical component in reducing nitrogen oxide (NOx) emissions in internal combustion engines. It works by recirculating a portion of the exhaust gases back into the engine's intake manifold, which helps lower combustion temperatures and reduce harmful emissions. The assembly typically includes EGR Valve (which controls the flow of exhaust

gases), EGR Cooler (which cools the exhaust gases before they are reintroduced into the engine), Bypass Valve (which allows gases to bypass the cooler when necessary), Actuators and Sensors (which ensures precise operation and monitoring).

15.9. I find that the importer has submitted the 'EGR Module Assembly' is essentially a 'valve' and, therefore, has been rightly classified under CTI 8481 80 90 as 'valve'. I find that an EGR module is a larger assembly that include multiple components, such as the EGR valve, EGR cooler, bypass valve, and associated sensors or actuators. The EGR valve is just one part of the EGR module, and it specifically controls the flow of exhaust gases into the intake manifold. So, while the EGR valve is a component of the EGR module, the module as a whole encompasses much more than just a valve. Accordingly, I find that EGR module cannot be considered as a valve for determining its classification.

15.10. Accordingly, I find that since 'EGR Module Assembly' is specifically designed for use solely and principally with the automotive vehicles, falling under CTH 8702 to 8704, and is not covered more specifically covered elsewhere in the Nomenclature, they are correctly classifiable as "parts and accessories of the motor vehicles of headings 8701 to 8705" of under CTH 8708. I, thus, find that 'EGR Module Assembly' are correctly classifiable under CTI 8708 99 00.

15.11. With respect to other components, I find that the importer has classified them under various chapter headings bases on their constituent material. However, I note that goods are neither excluded by the terms of Note 2 to Section XVII nor specifically covered elsewhere in the Nomenclature. I, thus, find that the subject goods are correctly classifiable under CTH 8708. The item-wise classification is as below:

Item Description	Correct CTI
Cover	8708 99 00
Plug	8708 99 00
Bumper Parts	8708 10 90
Handle Assist	8708 29 00
Bezel/Applique	8708 29 00
Dust Shield	8708 99 00
Vent Assy RDM	8708 50 00
Labels	8708 99 00
Ferrule	8708 99 00
Strip/Strap	8708 99 00
Clips	8708 99 00
Pins	8708 99 00
Isolator	8708 99 00

15.12. In view of the above I find that the impugned goods are correctly classified under CTI 87089900. Consequently, the applicable duties should have been BCD@15% + SWS@1.5% + IGST@28%, as outlined in Schedule IV, Serial No. 170 of Notification 01/2017 dated 28.06.2017. For clarity, an excerpt of Sr. No. IV-170 is provided below.

II Schedule IV-28%

Sr. No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods
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170	8708	- "Parts and accessories of the motor vehicles of heading 8701 to 8705 (other than specified parts of tractors)
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16. Confiscation under Section 111(m) and 111(o) of the Customs Act, 1962.

16.1. Section 111 of the Customs Act, 1962 prescribes confiscation of improperly imported goods. Clause (m) thereof provides that "any goods which do not correspond in respect of value or in any other particular with the entry made under this Act" shall be liable to confiscation. The legislative intent behind Section 111(m) is to ensure veracity and accuracy of the particulars declared in the Bill of Entry, including value, quantity, description, classification and rate of duty. Section 111(o) of the Customs Act, 1962 prescribes confiscation of improperly imported goods, etc. Any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer.

16.2. In the instant case, I find that M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400) imported various items under the self-assessment procedure but misdeclared the classification headings (CTHs) in respect of EGR Module, Assy, Covers, Plug, Bumper, Handle Asst, Bezel, Dust Shield, Vent Assy, RDM, Labels etc) and classified the same under different Chapters 39,40,73,84,85 etc. attracting Customs duty BCD@10% and IGST@18%. The total Assessable Value of the impugned goods is **Rs. 34,84,739/- (Rupees Thirty Four Lakhs Eighty Four Thousands Seven hundred and thirty nine Only)** thereby applying incorrect rates of Basic Customs Duty and IGST. Also, it appears that Impugned goods have been found to be manufactured as per specific requirements of the particular automobile and solely and principally to be used with automobile of heading 8703. They are of specific size, design, property like elasticity, diameter, material composition etc. specific part no./ model no. is also mentioned on the goods. Also, it appears that, they are not specifically classified in the CTIs claimed as mentioned above, which are discussed in Para supra.

16.3. This conscious and deliberate misdeclaration of classification and duty rate constitutes a material misstatement attracting the provisions of Section 111(m) and 111(o) of the Act. Hence, the goods imported under the Bills of Entry enumerated in Annexure A of the Show Cause Notice are held liable to confiscation under Section 111(m) and 111(o).

17. However, it is noted that the subject goods have already been cleared and are not physically available for seizure. On the issue whether redemption fine can still be imposed in such circumstances, I rely upon the ratio of the Hon'ble Madras High Court in the case of M/s Visteon Automotive Systems India Ltd. [2018 (9) G.S.T.L. 142 (Mad.)], wherein it was held as under: "The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields... The availability of the goods is not necessary for imposing the redemption fine. The power to impose redemption fine springs from the authorization of confiscation of goods provided for under Section 111 of the Act... Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act."

18. The above legal view was subsequently followed by the Hon'ble Gujarat High Court in M/s Synergy Fertichem Pvt. Ltd. [2020 (33) G.S.T.L. 513 (Guj.)], reaffirming that redemption fine may be imposed even where the goods are no longer physically available, provided that confiscation is otherwise authorized under the Act. These decisions remain unchallenged and are therefore good law.

19. I further note that the judgment of the Hon'ble Madras High Court in Visteon Automotive Systems India Ltd. (supra) relied upon the earlier decision of the Hon'ble Bombay High Court in Finesse Creations Inc. [2009 (248) E.L.T. 122 (Bom.)], affirmed by the Hon'ble Supreme Court [2010 (255)

E.L.T. A120 (S.C.)), which held that the power to impose redemption fine flows from the authority to confiscate under Section 111 and does not depend on physical custody of the goods.

20. In view of the above judicial pronouncements, I hold that though the goods imported by M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400) are not available for confiscation, the act of misdeclaration has rendered them liable for confiscation under Section 111(m) and 111(o) of the Customs Act 1962. Therefore, a redemption fine is imposable under Section 125 of the Customs Act, 1962, as the importer's misdeclaration of classification and IGST applicability constitutes a material variance "in any other particular" within the meaning of Section 111(m).

21. Differential duty amounting to Rs.6,30,858/- (Rs. Six Lakhs Thirty Thousands Eight hundred and fifty eight Only) for the subject goods imported vide Bills of Entry as detailed in Annexure A of the SCN and Annexure-I of this order is recoverable under Section 28(4) of the Customs Act, 1962.

21.1. I find that a consultative letter 1178/2024 dated 29.08.2024 has been issued to the Importer for voluntary payment of applicable dues. However, the Importer vide letter dated 04.12.2024 submitted their reply to said Consultative letter, wherein they denied all the allegations made in the CL and did not accept for payment of applicable dues. In response the importer, in their defense, presented certain points as discussed in the SCN. As per the submission made by importer, the importers reliance on Northern plastic vs. CC (1998) and Midas Fertchem Impex vs. Principal CC (2023) is misplaced in the current case. Both these judgements pertain to instances where a bona fide belief and complete disclosure were evident. However, in the present case, the importer has misclassified goods under a lower duty heading, leading to revenue loss. This misclassification and failure to suppression under Section 28(4) of the Customs Act, 1962, justifying the extended limitation period of five years. The cited cases do not apply here, as they involved genuine mistakes, whereas the importers actions show negligence or intent to evade duty. It appears that the differential duty demand is valid and enforceable under Section 28(4) of the Customs Act.

22. Interest under Section 28AA of the Customs Act, 1962.

22.1. As per the provisions of Section 28AA of the Customs Act, 1962, any person who is liable to pay duty in accordance with Section 28 shall, in addition to such duty, be liable to pay interest at the rate specified under sub-section (2) of Section 28AA, irrespective of whether such payment is made voluntarily or after determination of the duty.

22.2. The statutory intent of Section 28AA is clear and mandatory — whenever there is a short-levy or short-payment of duty, the interest liability arises automatically as a consequence of such non-payment or delayed payment. The provision does not require any independent mens rea or separate adjudication.

22.3. In the present case, I have already held in the preceding paragraphs that the differential customs duty amounting to Rs.6,30,858/- (Rs. Six Lakhs Thirty Thousands Eight hundred and fifty eight Only) is recoverable from M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400) under Section 28(4) of the Customs Act, 1962. Accordingly, in terms of Section 28AA, interest on the aforesaid amount of differential duty is also recoverable from the importer, calculated from the date of short-payment till the date of actual payment.

23 Penalty under Sections 112(a) and/or 114A and/or 114AA of the Customs Act, 1962:

23.1 I find that the importer has, themselves, classified some of the impugned goods under their correct classification in some bills of entry. Thus, it is evident that the importer was aware about the correct classification of the impugned goods based on their end-use. Moreover, JNCH had issued a Public Notice No. 72/2019 dated 22.08.2019 regarding "Incomplete description and misclassification in automobile parts and accessories" vide which various stakeholders, including importer, wherein it

has been informed that parts specifically meant for use as automobile parts and accessories were appropriately classifiable under 8708.

24. From the above it is evident that the intent of importer was amounting to fraud on exchequer/revenue by way of mis-classification of impugned goods. The mis-declaration with respect to classification of the impugned goods is a fact in this case and the same lead to the evasion of duty. I find that the Importer who is in business for long and must be having a broad resource of the technical and legal team at their disposal should have done everything correct to classify their goods appropriately to levy correct duty. Yet, the importer chose not to exercise due diligence while classifying the impugned goods. The said act was very much deliberate with the sole intent to evade customs duty. Accordingly, I find that the provision of Section 28(4) of the Customs Act, 1964 is rightly invoked in the present case.

25. I find that the importer, in the instant case, has wilfully misdeclared the classification of imported goods under incorrect Customs Tariff Headings (CTHs) with the intention to evade payment of appropriate customs duty. The importer classified intentionally mis-classified the impugned goods in the relevant Bills of entry. These goods imported through NHAVA SHEVA PORT and AIR CARGO COMPLEX were cleared under chapters 39,40,73,84,85. As detailed above, it is evident that the correct classification for these goods is CTI 87089900 attracting BCD@15% + SWS@1.5% + IGST@28%. This deliberate misclassification in the Bills of Entry by the Importer appears to be an attempt to evade legitimate Customs duties and thereby claiming lower rates of duty than those actually applicable.

26. It is pertinent to note that the scheme of self-assessment, introduced vide the Finance Act, 2011 and codified under Section 17(1) of the Customs Act, 1962, casts an obligation on every importer to correctly assess the duty leviable on imported goods. Further, under Section 46(4) of the Act, the importer must declare truthfully the description, classification, value, and other particulars of the imported goods in the Bill of Entry, and subscribe to a declaration as to the accuracy and completeness of such particulars.

27. In the present case, the importer has failed to fulfil these obligations. They have misclassified goods under multiple CTHs. This clearly demonstrates a deliberate and conscious misstatement with an intent to pay lesser duty. By such acts of omission and commission, M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400) has rendered the impugned goods liable for confiscation under Section 111(m) of the Customs Act, 1962, and thereby made themselves liable to penalty under Section 112(a) for improper importation of dutiable goods.

28. Since the improper importation of goods has also resulted in short levy of customs duty, which has been demanded under Section 28(4) of the Customs Act, 1962, the importer is further liable to penalty under Section 114A of the Act. However, it is observed that penalties under Sections 112(a)/112(b) and 114A are mutually exclusive. The fifth proviso to Section 114A specifically provides that where a penalty is imposed under Section 114A, no penalty shall be imposed under Section 112 or Section 114 in respect of the same act or omission.

29. Penalty under Section 114AA:

29.1. Section 114AA penalizes any person who knowingly makes or uses false documents. The importer made false declarations of CTHs to secure lower duty rates. This constitutes use of false statements within the meaning of Section 114AA. Accordingly, penalty under Section 114AA is also justified.

29.2. Section 114AA of the Customs Act, 1962 provides that "if a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, such person shall be liable to a penalty not exceeding five times the value of the goods."

29.3. In the present case, it is established that M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400) intentionally misdeclared the classification of imported goods across multiple Bills of

Entry. The importer deliberately described the goods which are solely and principally used with the motor vehicle under multiple CTHs in order to avail lower duty rates under incorrect CTHs. This conduct demonstrates that the importer did not make an inadvertent or technical error; rather, the misclassification was systematic, repeated, and deliberate, which squarely falls within the ambit of "knowingly making or using false statements" as envisaged under Section 114AA.

29.4. I find that M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400) knowingly submitted Bills of Entry containing false CTHs and inaccurate product descriptions, thereby making and using false documents within the meaning of Section 114AA. The said acts were not borne out of negligence but were the result of deliberate suppression intended to obtain a financial advantage in the form of duty evasion. In view of the above, I hold that the importer is liable to penalty under Section 114AA of the Customs Act, 1962.

30. In view of the above facts, I pass the following order:

ORDER

(i) I order to reject the declared classification of the imported goods covered under Bill of Entry mentioned as per Annexure-A of the SCN, under CTHs 39269099, 40169990, 40069090, 84148011, 85122020, 40170090, 39199010, 39263090, 73181500, 3916,3919 8703, and 83023090 attracting Customs duty BCD @10% and IGST @18% and order to reclassify and reassess these goods under the appropriate CTH 87089900 attracting Customs duty BCD @15% + SWS @1.5% + IGST@28%, under Schedule IV – Sr. No. 170.

(ii) I order to recover differential Duty amounting of Rs.6,30,858/- (Rs. Six Lakhs Thirty Thousands Eight hundred and fifty eight Only) with respect to the items covered under Bill of entry as mentioned in Annexure A to the SCN and Annexure-I to this order under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962;

(iii) I order to confiscate the imported goods detailed in Annexure A to the SCN and Annexure-I to this order having assessable value of Rs. 34,84,739/- (Rupees Thirty Four Lakhs Eighty Four Thousands Seven hundred and thirty nine Only) under Section 111(m) and 111(o) of the Customs Act 1962, but since the same stand released, I impose redemption fine of Rs. 3,48,474/- (Rupees Three Lakh Forty Eight Thousand Four Hundred Seventy Four Only) under Section 125 of the Customs Act, 1962 upon M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400).

(iv) I impose penalty equal to differential BCD amount of Rs.6,30,858/- (Rs. Six Lakhs Thirty Thousands Eight Hundred And Fifty Eight Only) and applicable interest, under Section 114A of Customs Act, 1962 on M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400). 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 reduced penalty is paid within 30 (thirty) days of communication of this Order, in terms of the first proviso to Section 114A of the Customs Act, 1962.

(v) I impose a penalty of Rs. 3,48,474/- (Rupees Three Lakh Forty Eight Thousand Four Hundred Seventy Four Only) on M/s FIAT INDIA AUTOMOBILES PRIVATE LIMITED (IEC: 0398020400) under section 114AA of the Customs Act, 1962.

(vi) I do not impose any penalty under Section 112 (a) of Customs Act, 1962 since penalty under Section 114A of the Customs Act, 1962 imposed.

31. This order is issued without prejudice to any other action which may be taken in respect of the goods in question and/or against the persons concerned or any other persons, if found involved under the provisions of the

Customs Act, 1962 and/or other law for the time being in force in the Republic of India.

(डॉ. सतीश कुमार / Dr. Satish Kumar)
Commissioner of Customs(In-situ)
ग्रुप-VB, एनएस-V, जेएनसीएच / Gr.VB, NS-V, JNCH

Encl: - Annexure-I

To,
M/s. Fiat India Automobiles Private Limited.,
B-19, Ranjangaon MIDC Industrial Area,
Ranjangaon, Taluka - Shirur,
Pune, Maharashtra - 412210. EM 781368551W

Copy to:

1. The Deputy/Assistant Commissioner of Customs, CAC, JNCH
2. The Additional Commissioner of Customs, Audit, NCH, Mumbai.
3. The Deputy/Assistant Commissioner, CRRC, JNCH.
4. The Deputy/Assistant Commissioner, Review Cell-Import, JNCH.
5. The Deputy/Assistant Commissioner, EDI ~~विभाग~~ ^{uploading on website}
6. Notice Board (CHS Section for display).
7. Office Copy.

