

	<p style="text-align: center;">सीमाशुल्कआयुक्तकाकार्यालय,(एन.एस-.III)/Office of the Commissioner Of Customs (NS-III), जवाहरलालनेहरूसीमाशुल्कभवन, न्हावा-शेवा/ Jawaharlal Nehru Custom House, Nhava-Sheva, ता . उरण,जिला-रायगड,महाराष्ट्र/400707- Tal-Uran, District- Raigad, Maharashtra – 400 707.</p>
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DIN. No. 20260378NV000000A196
S/10-Adj-173/2025-26/Group III/JNCH

Date of order: 04.03.2026
Date of issue:04.03.2026

Passed by: Shri Venkatesh S.
Additional Commissioner of Customs,
Gr.-III JNCH, Nhava Sheva.

Order No. 1721(L)/2025-26/ADC/NS-III/GR.III/CAC/JNCH.

Name of Party/Noticee/Importer: M/s. Vega Auto Accessories Limited (IEC:
0793012872/0)

मूल आदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
- इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962की 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 - रायगड, महाराष्ट्र -400707को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 1982के अनुसार फॉर्म सी.ए. 1संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस केरूप में1.50रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदिइस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 1.50रुपये का स्टॉप भी लगायाजायेगा जैसा कि न्यायालय फीस अधिनियम 1970की अनुसूची 1, मद 6के अंतर्गत निर्धारित किया गया है।
- 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

- 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 (Appeals), 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 appended to the Customs (Appeals) Rules, 1982. The appeal should bear a Court Fee stamp of Rs.5.00 only and should be accompanied by this order or a copy thereof. If a copy of this order is attached, it should also bear a Court Fee Stamp of Rs. 5.00 only as prescribed under Schedule 1, items 6 of the Court Fees Act, 1870.

3. Any person desirous of appealing against this decision or order shall 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. Vega Auto Accessories Limited (IEC: 0793012872/0) (hereinafter referred to as 'the importer') having registered address at Plot No. 12B, Sy. No. 342 Old 690, Bemciel Industrial Estate, Udyambag, Belgaum - 590008, imported goods declared as Motorcycle Gloves, Biking Shoes and Biking Jacket vide bill of entry no. 6655058 dated 01.01.2026, through their Customs Broker M/s. Global Ocean Clearing Pvt. Ltd. The said goods were procured from overseas supplier Multilines General Trading LLC, Sharjah, U.A.E. through Invoice No. HQI/13/25 dated 24.11.2025.

2. The Bill of Entry (B/E) was selected for assessment in FAG. Initially, a query was raised by FAG Officer regarding the BIS certificate and PSIC/Test reports. In reply, Importer replied that they are arranging required documents. Thereafter, the Bill of entry was pushed to the Port Assessment Group for further necessary action.

3. Item no. 4 of the bill of entry was declared as 661 pairs of biking shoes and classified under CTI 64031990 with assessable value Rs. 980139/-. The Details of Item no. 4 is as table below:

Sr. No. of B/E	Bill of Entry Details	Description of Goods	CTI	QTY (Pairs)	Unit Price (USD) (1 USD=91.25 INR)	Total Assessable Value (INR)
4.	6655058 dated 01.01.2026	Biking Shoes Model Slicks	64031990	336	16.25	980139/-

4. As per the Gazette of India Notification issued by the Ministry of Commerce and Industry (Department for Promotion of Industry and Internal Trade, DPIIT), under Footwear made from Leather and other Material (Quality Control), Order, 2024, S.O. 1421(E) dated 15.03.2024, it has been mandated that all sports footwear shall conform to the Indian Standard IS 15844 (Part-1/2):2023 and IS 15844 (Part 3):2024 Sports Footwear Part 1 General Purpose, Part 2 Performance Sports Footwear, Part 3 Professional Sports Footwear. As the goods in the instant case i.e. biking shoes are covered under the scope of IS 15844 and are required to bear the Standard Mark. However, the importer could not produce any BIS Certificate for the biking shoes. Thereafter, examination of the goods was conducted on first check basis. During examination no BIS markings were found on the Biking Shoes even though the goods were required to conform to IS standard mentioned above. Therefore, the imported goods contravened the BIS ACT, 2016 and General Note 2 of the Import Policy. Since, the goods did not conform to BIS provisions, the goods are liable to confiscation under Section 111 (d) of the Customs Act, 1962 and for the above act of omission and commission the Importer is liable to penalty under Section 112(a) of the Customs Act, 1962.

5. RELEVANT LEGAL PROVISIONS

The relevant legal provisions, in so far as they relate to the facts and circumstances of the subject imports, are as under:

5.1 *Foreign Trade (Development and Regulations) Rules, 1993-*

As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993, owner of the imported goods shall in the Bill of Entry or any other documents prescribed under the Customs Act, 1962 state the value, quality and description of such goods to the best of his knowledge and belief and certify to its truthfulness which was not done by the importer.

As per Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992: "No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy (now termed as Foreign Trade Policy) for the time being in force".

5.2 *Section 46: 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 electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

(4) 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, and such other documents relating to the imported goods as may be prescribed.

(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.

5.3 *Section 111 of the Customs Act, 1962, provides for Confiscation of improperly imported goods, etc. – The following goods brought from a place outside India shall be liable to confiscation: -*

(d) 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;

5.4 *Section 112 of the Customs Act, 1962 Penalty for improper importation of goods, etc.- Any person, -*

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111, shall be liable,

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of Section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher:

5.5 Section 125: - Option to pay fine in lieu of confiscation

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 1[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, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon. 2[(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1) the owner of such goods or the person referred to in sub-section (1) shall, in addition, be liable to any duty and charges payable in respect of such goods.

WAIVER OF PERSONAL HEARING AND SCN

6. The importer, vide their letter dated 20.02.2026, informed that item no. 4 of bill of entry no. 6655058 dated 01.01.2026 i.e. Biking Shoes require mandatory BIS certificate, however, their supplier could not provide BIS Certificate. Accordingly, importer have requested for re-exporting the item no. 4 i.e. Biking Shoes and release other items for home consumption. Further, they informed that they are ready to pay fine and penalty and requested for waiver of issuance of Show Cause Notice as well as Personal Hearing in the matter. As they are incurring demurrage/detention charges for this shipment, importer requested for early finalization and clearance of the consignment.

DISCUSSION & FINDING

7. I have carefully examined the facts of the case and all documents and evidences placed before me. It is observed that, as mentioned in paragraph 6 above, the importer has voluntarily waived the requirement of issuance of a Show Cause Notice (SCN) as well as Personal Hearing (PH). Accordingly, I find that the principles of natural justice, as stipulated under Section 122A of the Customs Act, 1962, stand duly complied with in this case. Accordingly, I proceed to decide the case on merit.

8. I find that as per the Gazette of India Notification issued by the Ministry of

Commerce and Industry (Department for Promotion of Industry and Internal Trade, DPIIT), under Footwear made from Leather and other Material (Quality Control), Order, 2024, S.O. 1421(E) dated 15.03.2024, it has been mandated that all sports footwear shall conform to the Indian Standard IS 15844 (Part-1/2):2023 and IS 15844 (Part 3):2024 Sports Footwear Part 1 General Purpose, Part 2 Performance Sports Footwear, Part 3 Professional Sports Footwear. As the goods in the instant case i.e. biking shoes were covered under the scope of IS 15844 and were required to bear the Standard Mark. However, the importer could not produce any BIS Certificate for the Biking shoes. Thereafter, examination of the goods was conducted on first check basis. During examination no BIS markings were found on the Biking Shoes even though the goods were required to conform to IS standard mentioned above. Therefore, the imported goods contravened the BIS ACT, 2016 and General Note 2 of the Import Policy. Since, the goods did not conform to BIS provisions, the goods are liable to confiscation under Section 111 (d) of the Customs Act, 1962 and for the above act of omission and commission the Importer is liable to penalty under Section 112(a) of the Customs Act, 1962.

9. In view of the foregoing discussion, findings, and legal analysis, and after careful consideration of all records, evidence, and submissions on record, I hereby pass the following Order under the provisions of the Customs Act, 1962:

ORDER

- i. I order for confiscation of Item no. 4 of the bill of entry no. 6655058 dated 01.01.2026 having assessable value of Rs. 9,80,139/- (Rupees Nine Lakh Eighty Thousand One Hundred and Thirty-Nine only) under Section 111(d) of the Customs Act, 1962. However, I hereby grant the Importer an option to redeem the confiscated goods for the purpose of re-export only, subject to the condition that the goods shall be re-exported solely to the original supplier, upon payment of a Redemption Fine of Rs. 1,00,000/- (Rupees One Lakh only) under the provisions of Section 125(1) of the Customs Act, 1962. The re-export must be completed within a period of 90 days from the date of receipt of this order.
- ii. I impose a penalty of Rs. 2,00,000/- (Rupees Two Lakh Only) on the Importer under section 112(a)(i) of the Customs Act, 1962 for their acts relating to import of prohibited goods.

10. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

(Venkatesh S.)
Additional Commissioner of Customs
Group-III, JNCH, Nhava Sheva

To,

Vega Auto Accessories Limited (IEC: 0793012872/0)
Plot No. 12B, Sy. No. 342 Old 690, Bemciel Industrial Estate,
Udyambag, Belgaum - 590008.

Copy to: - For information and necessary action, if any.

- i. The Asstt./Dy. Commissioner of Customs, CAC, JNCH.
- ii. The Asstt./Dy. Commissioner of Customs, CRAC(I), JNCH.
- iii. The Asstt./Dy. Commissioner of Customs, EDI JNCH.
- iv. Office copy.