



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-I
सीमाशुल्कआयुक्तकार्यालय, एनएस-1
**CENTRALIZED ADJUDICATION CELL(NS-V), JAWAHARLAL
NEHRU CUSTOM HOUSE,**
केंद्रीकृतअधिनिर्णयनप्रकोष्ठ, जवाहरलालनेहरूसीमाशुल्कभवन,
**NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD,
MAHARASHTRA 400707**
न्हावाशेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707

F.No.S/10-08/2025-26/Gr.I&IA/ NS-I /CAC/JNCH

Date: 24.05.2026

Order-in-Original No. 07/26-27/Pr. Commr./NS-I/CAC/JNCH dated 13-04-2026

DIN- 20260578NW0000999DB3

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 07/26-27/Pr. Commr./NS-I/CAC/JNCH dated 13-04-2026 issued by the Principal Commissioner of Customs, NS-I, JNCH in the case of M/s Dugar Overseas Private Limited (IEC: 0597071853) – reg

Attention is invited to the above-mentioned order dated 13.04.2026 issued by the Principal Commissioner of Customs, NS-I, CAC, JNCH. In the above-mentioned order:-

At page number 66, Para 5.4:

“ I impose a penalty equal to the differential duty of Rs. 2,16,21,390/- (Rupees Two Crores Sixteen Lakhs Twenty-One Thousand Three Hundred and Ninety only) on the Noticee, M/s Dugar Overseas Private Limited [IEC: 0597071853], under Section 114A of the Customs Act, 1962. However, in terms of the first proviso to Section 114A, where the duty so determined along with applicable interest under Section 28AA and a penalty equal to 25% of such duty is paid within thirty days from the date of communication of this order, the penalty shall stand reduced to 25% of the duty so determined, i.e., Rs. 54,05,347/- (Rupees Fifty-Four Lakhs Five Thousand Three Hundred and Forty-Seven only), subject to the condition that such reduced penalty is also paid within the said period of thirty days.”

may be read as

“ I impose a penalty equal to the differential duty of Rs. 2,16,21,390/- (Rupees Two Crores Sixteen Lakhs Twenty-One Thousand Three Hundred and Ninety only) and applicable interest on the Noticee, M/s Dugar Overseas Private Limited [IEC: 0597071853], under Section 114A of the Customs Act, 1962. However, in terms of the first proviso to Section 114A, where the duty so determined along with applicable interest under Section 28AA and a penalty equal to 25% of such duty and interest, is paid within thirty days from the date of communication of this order, the penalty shall stand reduced to 25% of the penalty imposed, subject to the condition that such reduced penalty is also paid within the said period of thirty days.”

(यशोधनवनगे /Yashodhan Wanage)

प्रधानआयुक्तसीमाशुल्क / Pr. Commissioner of Customs

एनएस-1, जेएनसीएच / NS-I, JNCH

To,
M/s DUGAR OVERSEAS PRIVATE LIMITED (IEC: 0597071853)
Plot No. G- 120, 121, 122 Industrial Area EPIP, Neemrana,
Alwar, Rajasthan – 301705.

Copy to:

- 1.AC/DC, Chief Commissioner's Office, JNCH.
- 2.AC/DC, Centralized Revenue Recovery Cell, JNCH.
- 3.Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
- 4.ADG, DRI, Indore Zonal Unit.
- 5.AC/DC, Group I & IA, JNCH.
- 6.Office Copy.