	<p>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V सीमा शुल्क आयुक्त का कार्यालय, एनएस-V CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन, NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA 400707 न्हावा शेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707</p>
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F. No. S/10-178/2023-24/COMMR/N.S-V/CAC/JNCH

Date 26.05.2026

SCN No. 1376/2022-23/COMMR/NS-V/CAC/JNCH

DIN: 2 0 2 6 0 5 7 8 N X 0 0 0 0 0 0 0 A 9 5

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 401/2025-26/COMMR/GR.VB/NS-V/CAC/JNCH dated 27.02.2026 issued by the Commissioner of Customs, NS-V, JNCH in the case of Mr. Kye Chun Yong and others- reg.

Attention is invited to the above-mentioned Order-in-Original No. 401/2025-26/COMMR/GR.VB/NS-V/CAC/JNCH dated 27.02.2026 issued by the Commissioner of Customs, NS-V, JNCH.

2. In **Discussion and Findings** Part of Para 4.22 and 4.52 of the Order-in-Original No. 401/2025-26/COMMR/GR.VB/NS-V/CAC/JNCH dated 27.02.2026, it has been mentioned below: -

4.22 Further, I find that the Foreign Privileged Persons (Regulation of Customs Privileges) Rules, 1957 read with DGFT Notification No. 39 (RE-2010)/2009-2014 dated 31.03.2011 allows for disposing of vehicles imported by foreign diplomats to non-privileged persons but the same can be done only after payment of due Customs duty. In view of the afore discussed legal provisions and findings, I find that Mr. Kye Chun Yong is liable to pay the due Customs duty along with applicable interest as per the provisions of the Customs Act, 1962 and the rules made thereunder. Therefore, I hold that the Customs duty amounting to Rs.62,77,080/- is recoverable from **Mr. Kye Chun Yong**, the then Ambassador of Embassy of Democratic People's Republic of Korea as per provisions prescribed under Exemption Certificate Serial No. KEY/08/2016 dated 08.09.2016 read with the Customs Act, 1962 and Foreign Privileged Persons (Regulation of Customs Privileges) Rules, 1957 read with Notification No. 03/1957-Cus dated 08.01.1957. The calculation of the said Customs duty is tabulated as under:-

(Amount in Rs.)

Assessable value of the car	BCD@125%	CVD @30%	Cess 3%(2%+1%) @	ACD @ 4%	Total Duty
(a)	(b)	(c)	(d)	(e)	(f)
54,09,374/-	a*125%	(a+b)*30%	3%(2%+1%)	(a+b+c+d)*4%	b+c+d+e
	67,61,718/-	36,51,327/-	3,12,391/-	6,45,392/-	1,13,70,828/-

4.52 In view of the above, I find that all the above mentioned acts of omission and commission on part of Shri Nipun Miglani have rendered the impugned car liable for confiscation under Section 111(j) and Section 111(o) of the Customs Act, 1962. As such, I hold that Shri Rajeev Sood and Shri Manjeet Maurya are liable to penalty under the provisions of Section 112(b) of the Customs Act, 1962.


Shall be read as

4.22 Further, I find that the Foreign Privileged Persons (Regulation of Customs Privileges) Rules, 1957 read with DGFT Notification No. 39 (RE-2010)/2009-2014 dated 31.03.2011 allows for disposing of vehicles imported by foreign diplomats to non-privileged persons but the same can be done only after payment of due Customs duty. In view of the afore discussed legal provisions and findings, I find that Mr. Kye Chun Yong is liable to pay the due Customs duty along with applicable interest as per the provisions of the Customs Act, 1962 and the rules made thereunder. Therefore, I hold that the Customs duty amounting to Rs. 1,13,70,828 /- is recoverable from **Mr. Kye Chun Yong**, the then Ambassador of Embassy of Democratic People's Republic of Korea as per provisions prescribed under Exemption Certificate Serial No. KEY/08/2016 dated 08.09.2016 read with the Customs Act, 1962 and Foreign Privileged Persons (Regulation of Customs Privileges) Rules, 1957 read with Notification No. 03/1957-Cus dated 08.01.1957. The calculation of the said Customs duty is tabulated as under:-

(Amount in Rs.)

Assessable value of the car	BCD@125%	CVD @30%	Cess 3%(2%+1%) @	ACD @ 4%	Total Duty
(a)	(b)	(c)	(d)	(e)	(f)
	a*125%	(a+b)*30%	3%(2%+1%)	(a+b+c+d)*4%	b+c+d+e
54,09,374/-	67,61,718/-	36,51,327/-	3,12,391/-	6,45,392/-	1,13,70,828/-

4.52 In view of the above, I find that all the above mentioned acts of omission and commission on part of Shri Nipun Miglani have rendered the impugned car liable for confiscation under Section 111(j) and Section 111(o) of the Customs Act, 1962. As such, I hold Shri Nipun Miglani liable to penalty under the provisions of Section 112(b) of the Customs Act, 1962.


 (अनिल रामटेके / ANIL RAMTEKE)
 सीमा शुल्क आयुक्त / Commissioner of Customs,
 एनएस-V, जेएनसीएच / NS-V, JNCH

To,

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Copy to:

1. The Additional Director, DRI, MZU
2. The Additional Commissioner of Customs, Group VB, JNCH
3. AC/DC, Chief Commissioner's Office, JNCH

4. AC/DC, Centralized Revenue Recovery Cell, JNCH

5. Superintendent (P), CHS Section, JNCH - For display on JNCH Notice Board.

6. EDI Section.

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