



भारत सरकार/ GOVERNMENT OF INDIA

वित्त मंत्रालय, राजस्व विभाग/ MINISTRY OF FINANCE, DEPTT. OF REVENUE

सीमाशुल्क आयुक्त कार्यालय (NS-III) /OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III),

जवाहरलाल नेहरू कस्टम हाउस /JAWAHARLAL NEHRU CUSTOM HOUSE,

न्हवा शेवा, तालुका- उरण / TALUKA-URAN, NHAVA SHEVA,

जिला रायगड, महाराष्ट्र - 400 707 / DISTRICT-RAIGAD, MAHARASHTRA- 400707

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Date: 01.2026

DIN: 20260178NV000000AA79

**SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 READ WITH SECTION 28
OF CUSTOMS ACT, 1962**

Intelligence received by the Directorate of Revenue Intelligence, Mumbai Zonal Unit (hereinafter referred to as '*the DRI-MZU*') indicated that **M/s JMB Impex (IEC: GLIPB0829M)**, the IEC holder/Importer was importing '*Cold Rolled stainless-steel in coil form under CTI '72193590'*', in the guise of '*Architectural Designer Decorative Article for Stainless Steel Wall Panel under CTH 73269060*'. It was ascertained that two (02) consignments were imported by the importer, the details which are as under:-

TABLE - 'A'

Sr. No.	Bill of Entry No. & Date	Container No.	Description of goods
01	8037570 dated 28.01.2025	TCKU1339406 TCLU2232765	Architectural Designer Decorative Article for Stainless Steel wall panel
02	8102673 dated 31.01.2025	FTAU2262186 FTAU2266279	Architectural Designer Decorative Article for Stainless Steel wall panel

1.1. Acting on the said intelligence, the containers mentioned in **Table 'A'** above were placed on hold at the JWC Logistics Park Private Limited,

CFS. The examination of these consignments were conducted on 04.02.2025 and details are discussed in subsequent paragraphs.

1.2. Additional input was received that two (02) more consignments imported by M/s JMB Impex with similar description were examined by the Docks customs authorities. Thereafter, DRI-MZU informed the customs authorities vide email dated 26.03.2025 that the said B/E will also be included in the present investigation being carried out against M/s JMB Impex. Furthermore, the customs authorities were requested to forward all the relevant documents in respect of the said consignments, which were subsequently received vide email dated 27.03.2025, from the Assistant Commissioner of Customs (Docks), incharge of JWC - CFS. The details of the said consignments are as under:-

TABLE - 'B'

Sr. No.	Bill of Entry No. & Date	Container No.	Description of goods
01	8607179// 28.02.25	REGU1258385 REGU1304048	Architectural Designer Decorative Article for Stainless Steel wall panel
02	8607197// 28.02.25	BEAU2934837 TEMU5028808	Architectural Designer Decorative Article for Stainless Steel wall panel

1.3 During the course of investigation, it was further learnt that four (04) more consignments have been imported by M/s JMB Impex which were cleared by them. The details of the said consignments are as under:-

TABLE - 'C'

Sr. No.	Bill of Entry No. & Date	Container No.	Description of goods
01	8390572 dated 17.02.2025	TEMU3553392 TLLU2626725	Architectural Designer Decorative Article for Stainless Steel wall panel
02	8497498 dated 22.02.2025	CAIU6061643 IAAU2907802	Architectural Designer Decorative Article for Stainless Steel wall panel
03	8497506 dated 22.02.2025	IAAU2960617 IAAU2966298	Architectural Designer Decorative Article for Stainless Steel wall panel
04	8497510 dated 22.02.2025	WHSU012254 0 WHSU017576 7	Architectural Designer Decorative Article for Stainless Steel wall panel

2. **EXAMINATION OF CONTAINERS:** -

2.1. The examination of the four (04) containers as mentioned at **Table 'A'** above was conducted under Panchanama dated 04.02.2025 **[RUD No. 1]** in the presence of the Power of Attorney and G-Card holder of M/s Bhagvati Impex, a Custom Broker firm, a Government empanelled Chartered Engineer and a Positive Material Identification [PMI] Machine Operator. The said examination revealed that, similar looking packages were placed in all four (04) containers wrapped in some covering material and then placed on wooden pallets. On tearing the wrapper, the material appeared to be metal in coil form. The Chartered Engineer and the PMI Machine Operator present at the time of examination, after conducting the physical inspection, informed that the goods in the said containers appeared to be *cold rolled stainless steel in coil form of 200 series which are non-magnetic in nature*. The PMI Machine Operator submitted his report after conducting on-site test **which indicated that they are CR Coils and gave the alloy content weight percent [RUD No. 2]**. Some photos/images of the goods taken from each container are appended below:-





Images in respect of Container No. TCLU2232765



Images in respect of Container No. FTAU2262186



Images in respect of Container No. FTAU2266279

2.2. Further, as per the examination conducted by the Docks Custom authorities, in the presence of a PMI Machine Operator and the Chartered Engineer, of the four (04) containers imported under B/E No. 8607179 dated 28.02.2025 and 8607197 dated 28.02.2025, as mentioned at **Table 'B'** above, it appeared that the consignments of CR Coils have been mis-declared as '*Architectural Designer Decorative Article for Stainless Steel wall panel*'. They had also forwarded the documents viz. B/E, Invoices, Packing List, reports submitted by the PMI Machine Operator and the Chartered Engineer who were present at the time of the examination. **[RUD No. 3]**

3. SEIZURE:-

3.1. During the examination of the four (04) containers imported vide B/Eas mentioned at **Table 'A'** above, the following quantity of mis-declared goods weighing 1,11,104 Kgs. and having declared assessable value of Rs. 1,02,09,664/- (value as declared in the B/E) were recovered. The details of the goods are as below:-

TABLE - 'D'

Sr. No.	Bill of Entry No. & Date	Container No.	Description of goods	Quantity (in Kgs)	Assessable Value as declared in Bill of Entry (Rs.)
01	8037570// 28.01.25	TCKU1339406 TCLU2232765	Architectural Designer Decorative Article for Stainless Steel wall panel	55,492	49,78,354/-
02	8102673 / /31.01.25	FTAU2262186 FTAU2266279	Architectural Designer Decorative Article for Stainless Steel wall panel	55,612	52,31,310/-
Total				1,11,104	1,02,09,664/-

3.1.1 The empanelled Chartered Engineer submitted report dated 14.02.2025 **[RUD No. 04]**, for the goods covered under B/E Nos. 8037570 dated 28.01.2025 and 8102673 dated 31.01.2025 stating that- '*Based on physical and visual inspection of the above cargo, in our opinion/view the Stainless Steel coils can be considered as Architectural decorative steel of 200 series*' however, **they are in**

coils and not in panel form as declared, in the present state or condition. As regards to the value, valuation of metals is prerogative of the Assessing authority, which is done based on the LME prices with standard deduction. However, the **value declared appears to be low and should be 10 to 15% more** than the declared value'.

3.1.2 On examination of the declarations made by the importer, it appears that they had changed the description of the subject goods in the B/E from what is stated in the Bills of Lading. This appears to have been done to misclassify the goods and the description so as to circumvent the mandatory provisions under Para 2 (A) of General Notes to Import Policy, Foreign Trade Policy read with provisions envisaged under:-

1. Ministry of Steel Order dated 29.08.2024 [S.O. 3716 E] prescribed interalia that,
 - a) every steel and steel products in column (3) as per the schedule 1 shall conform to the corresponding Indian Standards
 - b) Every steel and steel products specified in column (3) of Schedule 1 shall be accompanied with a Test Certificate bearing the Standard Mark, issued by the Bureau of Indian Standards certified manufacturer, with each consignment.
 - c) Goods and articles specified in column (2) of Schedule 2 against serial number 1 shall conform to the corresponding essential requirements specified in column (3) of the said Schedule under a Certificate of Conformity from the Bureau of Indian Standards in accordance with Scheme-IV of Schedule-II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018.
2. Further, Circular issued under F.No. S-20011/14/2021-TECH dated 20th October 2023 by the Ministry of Steel, Government of India, Technical Division stating that all the Steel importers importing steel without BIS license to mandatorily apply and seek clarification from, the Ministry of Steel through QCO portal for each and every imported steel consignment.
3. The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, Government of India issued clarification under F. No. 401/88/2023-Cus.III dated 9th November 2023 that, mandatory clarification is required only for steel products of those ITCHS codes which have been mapped with the Indian Standards notified under the Quality Control Order dated 29.08.2024 issued by the Ministry of Steel.

The impugned goods of the IEC holder fall under CTI 72193590 which is mentioned in the QCO issued by the Ministry of Steel at Sr. No. 52, and thus, has to mandatorily follow the above provisions, however, the importer was neither in possession of BIS certification nor could produce evidence that the goods are produced by the manufacturer having BIS certification. Further, the importer has mis-classified the goods under CTI 73269060 instead of 72193590. Thus, it appears that in order to circumvent the obtaining of NOC from the Ministry of Steel in terms of the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024, they have deliberately mis-declared and mis-classified their products. The details of changed description of the subject goods are mentioned below:-

TABLE - 'D1'

Sr. No.	Container No.	Bill of Lading No. & Date	Description of goods as per B/L	Bill of Entry No. & Date	Description of goods as per B/E
01	TCKU1339406 TCLU2232765	SHKNSA25007 0//14.01.25	Architectural Designer Decorative Coil for Stainless Steel wall panel	8037570 dated 28.01.25	Architectural Designer Decorative Article for Stainless Steel wall panel
02	FTAU2262186 FTAU2266279	SZXCB2500242 202//18.01.25	Architectural Designer Decorative Coil for Stainless Steel wall panel	8102673 dated 31.01.25	Architectural Designer Decorative Article for Stainless Steel wall panel

3.1.3 Accordingly, the said total quantity of 1,11,104 kgs. of *cold rolled stainless steel in coil form* imported against the abovementioned B/E valued at Rs. 1,02,09,664/- (value as declared in the B/E) were seized under Section 110 of the Customs Act, 1962, vide Seizure Memo dated **17.02.2025 [RUD No. 05]**, under the reasonable belief that they are liable to confiscation under the provisions of Section 111 of the Customs Act, 1962, as prima facie, there appears to be mis-declaration and mis-classification of goods.

3.2. Further, the goods imported vide the B/E as mentioned at **Table 'B'** above, were also found to be mis-declared and mis-classified. Total quantity of 1,09,302 kgs. having declared assessable value of Rs. 1,09,41,507/- (value as declared in the B/E) were found during the examination proceeding. The details of the goods are as below:-

TABLE - 'E'

Sr. No.	Bill of Entry No. & Date	Container No.	Description of goods	Quantity (in Kgs)	Assessable Value as declared in Bill of Entry (Rs.)
01	8607179 dated 28.02.25	REGU1258385 REGU1304048	Architectural Designer Decorative Article for Stainless Steel wall panel	55,889	55,19,503/-
02	8607197 dated 28.02.25	BEAU2934837 TEMU5028808	Architectural Designer Decorative Article for Stainless Steel wall panel	53,413	54,22,004/-
			Total	1,09,302	1,09,41,507/-

3.2.1 The empaneled Chartered Engineer submitted report dated 07.03.2025, for the goods covered under B/E Nos. 8607179 dated 28.02.2025 and 8607197 dated 28.02.2025 stating interalia that- 'As per the PMI test report the grade appears to be of 200 series, which is a multipurpose and affordable stainless steel and is the lowest Chromium-Iron Stainless Steel'.

3.2.2 The importer had changed the description of the subject goods in the B/E from what is stated in the Bills of Lading. This appears to have been done to mis-declare, misclassify, and circumvent the impugned imports from obtaining a NOC from the Ministry of Steel in terms of the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 as the importer was neither in possession of BIS certification nor could produce evidence that the goods are produced by the manufacturer having BIS certification, and thus he appears to have violated the provisions as cited in Para 3.1.2 above.

The details of changed description of the subject goods are mentioned below:-

TABLE - 'E1'

Sr. No.	Container No.	Bill of Lading No. & Date	Description of goods as per B/L	Bill of Entry No. & Date	Description of goods as per B/E
01	REGU1258385 REGU1304048	SZXC B25007867 //07.02.25	Architectural Designer Decorative Coil for Stainless Steel wall panel	8607179 dated 28.02.25	Architectural Designer Decorative Article for Stainless Steel wall panel
02	BEAU2934837	KMTC SHK9516917	Architectural	8607197	Architectural

	TEMU5028808	//10.02.25	Designer Decorative Coil for Stainless Steel wall panel	dated 28.02.25	Designer Decorative Article for Stainless Steel wall panel
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3.2.3 Thus, the goods as per Table-‘E’ above, were seized under Section 110 of the Customs Act, 1962, vide Seizure Memo dated **28.03.2025 [RUD No. 06]**, under the reasonable belief that they are liable to confiscation under the provisions of Section 111 of the Customs Act, 1962 as prima facie, these goods appeared to be mis-declared and mis-classified.

3.3 Similarly, during investigation, it was noticed that four (04) more consignments as mentioned at **Table ‘C’**, were cleared by M/s JMB Impex and the said goods were not available for seizure. The details of the said consignments are as under:-

TABLE - ‘F’

Sr. No.	Bill of Entry No. & Date	Container No.	Description of goods	Quantity (in Kgs)	Assessable Value as declared in Bill of Entry(Rs.)
01	8390572 dated 17-02- 2025	TEMU3553392 TLLU2626725	Architectural Designer Decorative Article for Stainless Steel wall panel	52,556	53,66,073/-
02	8497498 dated 22-02- 2025	CAIU6061643 IAAU2907802	Architectural Designer Decorative Article for Stainless Steel wall panel	55,319	58,40,154/-
03	8497506 dated 22-02- 2025	IAAU2960617 IAAU2966298	Architectural Designer Decorative Article for Stainless Steel wall panel	55,168	59,68,362/-
04	8497510 dated 22-02- 2025	WHSU012254 0 WHSU017576 7	Architectural Designer Decorative Article for Stainless Steel wall panel	53,868	51,52,340/-
			Total	2,16,911	2,23,26,929/-

3.3.1 The importer had changed the description of the subject goods in the B/E from what is stated in the Bills of Lading, the details of which are mentioned below:-

TABLE - ‘F1’

Sr. No.	Container No.	Bill of Lading No. & Date	Description of goods as	Bill of Entry No.	Description of goods as per
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			per B/L	& Date	B/E
01	TEMU3553392 TLLU2626725	CULVSHK 2503742 //19.01.25	Architectural Designer Decorative Coil for Stainless Steel wall panel	8390572 dated 17-02-25	Architectural Designer Decorative Article for Stainless Steel wall panel
02	CAIU6061643 IAAU2907802	A33FA00071 //23.01.25	Architectural Designer Decorative Coil for Stainless Steel wall panel	8497498 dated 22-02-25	Architectural Designer Decorative Article for Stainless Steel wall panel
03	IAAU2960617 IAAU2966298	A33FA00070 //23.01.25	Architectural Designer Decorative Coil for Stainless Steel wall panel	8497506 dated 22-02-25	Architectural Designer Decorative Article for Stainless Steel wall panel
04	WHSU0122540 WHSU0175767	DCLSHKNSA 2501011 //07.01.25	Architectural Designer Decorative Coil for Stainless Steel wall panel	8497510 dated 22-02-25	Architectural Designer Decorative Article for Stainless Steel wall panel

4. PRESENT STATUS OF THE SEIZED GOODS:-

4.1. During the investigation, M/s JMB Impex vide their letter dated 12.02.2025 **[RUD No. 07]** requested for warehousing of the seized goods as mentioned in **Table 'A'** above, under the provisions of Section 49 of the Customs Act, 1962, which was forwarded to the Assistant/Deputy Commissioner of Customs, Group – IV, NS-III Commissionerate, JNCH, Nhava Sheva, along with a no objection for warehousing of the said goods. The Customs authorities vide their letter dated 25.02.2025 **[RUD No. 08]** allowed for warehousing of the seized goods.

4.2. Similarly, a request for warehousing of the goods imported as mentioned in **Table 'B'** was submitted by M/s JMB Impex vide their letter dated 15.03.2025 **[RUD No. 9]** to the Assistant/Deputy Commissioner, Group IV, NS-III, JNCH, Nhava Sheva who, vide letter dated 18-03-2025 **[RUD No. 10]**, allowed warehousing of the said goods.

4.3. Both the consignments as mentioned in **Table 'A' and 'B'** are presently lying at the bonded warehouse of JWC - CFS.

5. SCOPE OF INVESTIGATION:-

The investigation initially started with respect to live consignments as mentioned in **Table 'A' and 'B'** which have been intercepted, recovered and subsequently seized under the provisions of Customs Act, 1962. During the investigation, it was learnt that four (04) more consignments which were in transit at the time of the case being booked by the DRI were cleared to the domestic market as mentioned in **Table 'C'**. Furthermore, it was observed that in the past also as mentioned in **Table 'G'**, clearances have been effected by the importer adopting a similar modus operandi, which had been taken up for further investigation.

5.1 In respect of the 'live consignment' of mis-declared 'Stainless Steel Cold Rolled in Coil form' intercepted by the DRI & Customs (Docks) Authorities: -

The investigation conducted resulted in the recovery of live consignments of mis-declared 'Stainless Steel Cold Rolled Coils' imported in the guise of 'Architectural Designer Decorative Article for Stainless Steel wall panel' as mentioned in **Table 'D' and 'E'** above. Thus, a total quantity of 2,20,406 kgs. of 'cold rolled stainless steel in coil forms' having declared value of Rs. 2,11,51,171/- (declared as per B/E) which had been mis-declared and imported into India were seized under the provisions of the Customs Act, 1962, under the reasonable belief that they are liable to confiscation.

5.2 In respect of 'the consignments which were cleared by M/s JMB Impex, after the case was booked by DRF without informing the Customs authorities as well as the DRI that, investigation in the identical matter is in progress:-

In between the ongoing investigation conducted by this office, M/s JMB Impex had mis-declared and imported into India, Stainless Steel Cold Rolled Coils in the guise of "Architectural Designer Decorative Articles for Stainless Steel wall panels" as mentioned in **Table 'F'** which were cleared for home consumption and presently, not available for seizure and confiscation. Thus, a total quantity of 2,16,911 kgs. of 'cold rolled stainless steel in coil forms' having declared value of Rs. 2,23,26,929/- (as per B/E) which had been mis-declared and imported into India, and cleared by M/s JMB Impex without informing the Customs authorities

as well as the DRI that, investigation in the identical matter is in progress. The said goods are not available for seizure and confiscation.

5.3 In respect of ‘past consignments of mis-declared imported ‘Stainless Steel Cold Rolled Coils’ imported in the guise of ‘Architectural Designer Decorative Articles for Stainless Steel wall panels’, already cleared for home consumption:-

During the course of investigation, it was revealed that using similar modus operandi, M/s JMB Impex through nine (09) B/E, had mis-declared and imported into India, *Stainless Steel Cold Rolled Coils* in the guise of “*Architectural Designer Decorative Articles for Stainless Steel wall panels*” on several occasions in the past, which were cleared for home consumption and presently, not available for seizure. The details of which are as under:-

TABLE -‘G’

Sr No.	Bill of Entry No. and Date	Container Nos.	Description of goods as per B/E	Description of goods as per B/L	Qty [in Kgs]	Assessable Value as per BE [in Rs.]
1	6881977// 26-11-24	WHLU0309726 and WHLU0366876	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Coil for Stainless Steel Wall Panel	54,214	52,41,588/-
2	7300491// 18-12-24	WSDU2124274 and WSDU2130132	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Article for Stainless Steel Wall Panel	53,080	52,73,710/-
3	7474393// 27-12-24	SEGU2703383 and TCLU3097269	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Article for Stainless Steel Wall Panel	53,460	51,47,099/-
4	7626489// 06-01-25	TRHU2049631 and VSBU2071480	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Article for Stainless Steel Wall Panel	54,128	51,56,233/-
5	7643623 / / 06-01-25	TRHU2549133 and TRHU2618907	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Article for Stainless Steel Wall Panel	55,446	55,89,833/-
6	7663218 / / 07-01-25	WHSU2009370 and WHSU2074647	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Article for Stainless Steel Wall Panel	55,734	54,48,414/-
7	7828858 / / /	TIIU2570877 and	Architectural Designer	Architectural Designer	53,802	51,07,908/-

	17-01-25	WHLU0601759	Decorative Article for Stainless Steel Wall Panel	Decorative Article for Stainless Steel Wall Panel		
8	7920571 / / 22-01-25	EISU2129110 and WHLU0293260	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Coil for Stainless Steel Wall Panel	54,802	51,55,115/-
9	7940113// 23-01-25	WHLU0379148 and WHLU2602184	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Coil for Stainless Steel Wall Panel	54,802	51,55,115/-
	Total				4,89,468	4,72,75,015/-

Thus, a total quantity of 4,89,468 kgs. valued at Rs. 4,72,75,015/- of 'Stainless Steel Cold Rolled in Coil form' had been mis-declared and imported in the guise of 'Architectural Designer Decorative Article for Stainless Steel wall panel' into India on several occasions in the past, and the said goods had been cleared for home consumption, though they are liable for seizure and confiscation. However, as the goods had already been cleared to the domestic market and not available for seizure or confiscation.

5.4 There are total seventeen (17) B/Es which are part of the investigation in this case. The details of these consignments are as given below:

Table - 'H'

Sr. No.	Bill of Entry No. & Date	Container No.	Description of goods	Quantity (in Kgs)	Assessable Value as declared in Bill of Entry (Rs.)
I. LIVE CONSIGNMENTS INTERCEPTED BY THE DRI					
01	8037570// 28.01.25	TCKU1339406 TCLU2232765	Architectural Designer Decorative Article for Stainless Steel wall panel	55,492	49,78,354/-
02	8102673// 31.01.25	FTAU2262186 FTAU2266279	Architectural Designer Decorative Article for Stainless Steel wall panel	55,612	52,31,310/-
			Total	1,11,104	1,02,09,664/-
II. LIVE CONSIGNMENTS INTERCEPTED BY CUSTOMS [DOCKS] AND INCLUDED BY THE DRI IN THIS INVESTIGATION					
03	8607179 // 28.02.25	REGU1258385 REGU1304048	Architectural Designer Decorative Article for Stainless Steel wall panel	55,889	55,19,503/-

04	8607197// 28.02.25	BEAU2934837 TEMU5028808	Architectural Designer Decorative Article for Stainless Steel wall panel	53,413	54,22,004/-
			Total	1,09,302	1,09,41,507/-
III. CONSIGNMENTS CLEARED AFTER THE DRI CASE (i.e. after 31.01.2025)					
05	8390572// 17.02.25	TEMU3553392 TLLU2626725	Architectural Designer Decorative Article for Stainless Steel wall panel	52,556	53,66,073/-
06	8497498// 22.02.25	CAIU6061643 IAAU2907802	Architectural Designer Decorative Article for Stainless Steel wall panel	55,319	58,40,154/-
07	8497506// 22.02.25	IAAU2960617 IAAU2966298	Architectural Designer Decorative Article for Stainless Steel wall panel	55,168	59,68,362/-
08	8497510// 22.02.25	WHSU012254 0 WHSU017576 7	Architectural Designer Decorative Article for Stainless Steel wall panel	53,868	51,52,340/-
			Total	2,16,911	2,23,26,929/-
IV. PAST CONSIGNMENTS BEFORE THE DRI CASE (i.e. before 31.01.2025)					
09	6881977// 26.11.24	WHLU030972 6 WHLU036687 6	Architectural Designer Decorative Article for Stainless Steel Wall Panel	54,214	52,41,588/-
10	7300491// 18.12.24	WSDU212427 4 WSDU213013 2	Architectural Designer Decorative Article for Stainless Steel Wall Panel	53,080	52,73,710/-
11	7474393// 27-12-24	SEGU2703383 TCLU3097269	Architectural Designer Decorative Article for Stainless Steel Wall Panel	53,460	51,47,099/-
12	7626489// 06-01-25	TRHU2049631 VSBU2071480	Architectural Designer Decorative Article for Stainless Steel Wall Panel	54,128	51,56,233/-
13	7643623// 06.01.25	TRHU2549133 TRHU2618907	Architectural Designer Decorative Article for Stainless Steel Wall Panel	55,446	55,89,833/-
14	7663218// 07.01.25	WHSU200937 0 WHSU207464 7	Architectural Designer Decorative Article for Stainless Steel Wall Panel	55,734	54,48,414/-
15	7828858// 17.01.25	TIIU2570877 WHLU060175 9	Architectural Designer Decorative Article for Stainless Steel Wall	53,802	51,07,908/-

			Panel		
16	7920571// 22.01.25	EISU2129110 WHLU029326 0	Architectural Designer Decorative Article for Stainless Steel Wall Panel	54,802	51,55,115/-
17	7940113// 23.01.25	WHLU037914 8 WHLU260218 4	Architectural Designer Decorative Article for Stainless Steel Wall Panel	54,802	51,55,115/-
	Total			4,89,468	4,72,75,015/-

5.5 In the subject case, a total number of nine (09) Shipping Lines have handled the seventeen (17) consignments imported by M/s JMB Impex. Out of the nine (09) Shipping Lines, it appears that six (06) Shipping Lines have declared the goods as '**Architectural Designer Decorative Coil for Stainless Steel Wall Panel under CTI 73269060**' in the Bill of Lading and the IGM, whereas the goods have been mis-declared in all the B's/E as '**Architectural Designer Decorative Article for Stainless Steel Wall Panel under CTI 73269060**'. Further, the other three Shipping Lines have declared the goods as '**Architectural Designer Decorative Article for Stainless Steel Wall Panel**' in their Bills of Lading and IGM. However, the correct description of the goods is found on examination as '**Cold Rolled Stainless Steel coils of 200 series falling under CTI 72193590**' in respect of all IGM's filed by respective Shipping Lines. The details of the Shipping Lines along with the declaration given by them for the respective Bills of Lading and IGM's are as given in the following table:-

TABLE - I

Sr. No	Shipping Line	Goods and CTI declared as per B/L and IGM	Goods and CTI declared as per B/E	Goods found during Examination
1	Poseidon Shipping Agency Pvt. Ltd.	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Cold Rolled Stainless Steel Coils of 200 Series falling under CTI 72193590
2	Seaport Lines (India) Pvt. Ltd.	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Cold Rolled Stainless Steel Coils of 200 Series falling under CTI 72193590
3	Wan Hai Lines (India) Pvt. Ltd.	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Cold Rolled Stainless Steel Coils of 200 Series falling under CTI

				72193590
4	Demco Container Line Pvt. Ltd.	Architectural Designer Decorative Coil for Stainless Steel Wall Panel – CTI 73269060	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Cold Rolled Stainless Steel Coils of 200 Series falling under CTI 72193590
5	Interasia Shipping Lines India Pvt. Ltd.	Architectural Designer Decorative Coil for Stainless Steel Wall Panel – CTI 73269060	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Cold Rolled Stainless Steel Coils of 200 Series falling under CTI 72193590
6	KMTC India Pvt. Ltd.	Architectural Designer Decorative Coil for Stainless Steel Wall Panel – CTI 73269060	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Cold Rolled Stainless Steel Coils of 200 Series falling under CTI 72193590
7	RCL Agencies India Pvt. Ltd.	Architectural Designer Decorative Coil for Stainless Steel Wall Panel – CTI 73269060	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Cold Rolled Stainless Steel Coils of 200 Series falling under CTI 72193590
8	Seahorse Ship Agencies Pvt. Ltd.	Architectural Designer Decorative Coil for Stainless Steel Wall Panel – CTI 73269060	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Cold Rolled Stainless Steel Coils of 200 Series falling under CTI 72193590
9	Seaikon Shipping Agency Pvt. Ltd.	Architectural Designer Decorative Coil for Stainless Steel Wall Panel – CTI 73269060	Architectural Designer Decorative Article for Stainless Steel Wall Panel – CTI 73269060	Cold Rolled Stainless Steel Coils of 200 Series falling under CTI 72193590

6. EXTENTION OF TIME LIMIT FOR ISSUANCE OF SHOW CAUSE NOTICE:-

Since, further detailed inquiry covering related aspects of the subject case remained to be conducted within the time span, an extension of time limit for the issuance of Show Cause Notice upto 30.01.2026 was granted by the Commissioner of Customs [NS-III], JNCH, Nhava Sheva vide letter F. No. CUS/APR/INV/422/2025-Group 4 dated 24.07.2025, under the provisions of Section 110 (2) of the Customs Act, 1962, a copy of which was also endorsed to the IEC holder/Importer.

7. STATEMENTS RECORDED UNDER THE PROVISIONS OF SECTION 108 OF THE CUSTOMS ACT, 1962:

During the course of the investigation, statements of various persons related to the subject case were recorded under the provisions of Section 108 of the Customs Act, 1962, from which the modus operandi became clear and can be understood from the following paragraphs:-

7.1 Shri Harendra Singh, Power of attorney and a G-Card holder of M/s Bhagvati Impex, the Customs Broker firm in his statement recorded on 05.02.2025 [RUD No. 11], stated *inter-alia* that:-

- i. He acquired the power of attorney of the CHA firm by the name of M/s Bhagvati Impex and is currently, a G-Card holder in the said firm, looking after its day to day working;
- ii. He was aware of M/s JMB Impex, a proprietary firm having Shri Deepak Bansal as its proprietor, with whom he came in contact through an old client;
- iii. There are two persons in M/s JMB Impex in relation to any customs-related work i.e. Sh. Deepak Bansal and Sh. Baldev Goel, whom he had met at their factory in Rohini, New Delhi in the month of April, 2024 related to the appointment of M/s Bhagvati Impex as their CHA for filing of B/E related to import of Stainless Steel Coils;
- iv. He doesn't remember the exact number of B/E filed, however, till date M/s Bhagvati Impex had filed around 19 B/E on behalf of M/s JMB Impex and the goods imported under these B/E were Stainless Steel Coils and Sheets; M/s JMB Impex had started importing from October, 2024 as they had obtained IEC in the month August, 2024 and not involved in exports and started taking the customs clearance work since the inception of the import by M/s JMB Impex;
- v. The description and classification of the goods imported by M/s JMB Impex were decided by the importer and the Bill of Entry in respect of the same was filed by him on the basis of the details mentioned in the Bill of Lading; he received the documents such as Bill of Lading, Invoice, packing list and SIMS, on the basis of which he filed the Bill of Entry;
- vi. He was not aware about the reason why M/s JMB Impex earlier declared goods as '*Stainless Steel Cold Rolled Coils – Grade J3*' under CTH 72193590' and now declared them as '*Architectural Designer decorative article for stainless steel wall panel*' under CTH 73269060; he said Shri Baldev Goel and/or Deepak Bansal
- vii. would be in a better position to explain; however, when he had received the documents with respect to the new description and CTH for the first time, he had enquired with Sh. Baldev Singh, though he did not provide him with any concrete reason for the same.

viii. The examination of container Nos. TCKU1339406 and TCLU2232765 imported vide Bill of Entry No. 8037570 dated 28.01.2025 and container Nos. FTAU2262186 and FTAU2266279 imported vide Bill of Entry No. 8102673 dated 31.01.2025 were conducted in his presence and goods viz. stainless steel coils of various thicknesses and widths were recovered, which were in the form of coils and not sheets; examination was conducted in the presence of a Chartered Engineer and a PMI Machine operator, who were also present for providing the technical details of the said goods; he stated that though the goods were declared as stainless-steel wall panel, the goods in the said container were in the form of coils and not in sheet form;

7.2 Shri Deepak Bansal, Proprietor of M/s JMB Impex in his statement recorded on 11.02.2025 [RUD No. 12], stated *inter-alia* that:-

- i. He was the proprietor of M/s JMB Impex, operating from H No. 252-257, Krishan Vihar, New Delhi-110086 and obtained IEC No. GLIPB0829M and GST No. 07GLIPB0829M1ZX of the said firm;
- ii. M/s JMB Impex was involved in trading of SS pipes and SS sheets locally; they import Cold Roll Stainless Steel coils from China which were then handed over to the job workers for the purpose of cutting into sheets and thereafter, as per the orders, sent to another job worker for getting the same manufactured as panels or pipes as per clients requirement;
- iii. M/s JMB Impex, have imported around 18 containers till date, excluding the latest, which have been kept on hold and examined by the DRI and they were not exporting anything; to the best of his knowledge, they had imported Cold Roll Stainless Steel Coils in all 16 Containers;
- iv. They had appointed M/s Bhagvati Impex as their authorized Customs House Agent to represent on their behalf for clearing the imported goods and filing of B/E; the goods contained in container Nos. TCKU1339406 and TCLU2232765 imported vide B/E No. 8037570 dated 28.01.2025 and container Nos. FTAU2262186 and FTAU2266279 imported vide B/E No. 8102673 dated 31.01.2025 were CR Stainless Steel Coils, imported from China and billed to a U.A.E. firm, as they used to get the credit of 60 – 75 days for making payment; the goods were in coil form;
- v. The goods contained in the container imported under the B/E No. 8037570 dated 28.01.2025 and B/E No. 8102673 dated 31.01.2025 were *Stainless Steel Cold Rolled Coils – Grade J3’ falling under CTH 72193590*, which they were importing earlier; however, since there

was a restriction on importing the said goods as NOC was required to be obtained from Ministry of Steel, Government of India, which they have stopped granting since the end of November, 2024. In order to circumvent the said requirement, they had classified the subject goods and declared the same as '*Architectural Designer decorative article for stainless steel wall panel*' under CTH 73269060;

- vi. The description and classification of the goods imported by M/s JMB Impex was decided by the supplier from China in consultation with them (M/s JMB Impex) as the granting of NOC was dis-continued by the Ministry of Steel; hence, to circumvent the said requirement, they advised that the goods to be classified as '*Architectural Designer decorative article for stainless steel wall panel*' under CTH 73269060 and the B/E in respect of the same was filed by them on the said basis; he instructed M/s Bhagwati Impex to file the B/E on the same lines;
- vii. As mentioned above, since granting the NOC was discontinued by the Ministry of Steel, they resorted to changing the description to '*Architectural Designer decorative article for stainless steel wall panel*' which doesn't require any NOC; all the goods which had been imported earlier, including the present consignments covered under B/E No. 8037570 dated 28.01.2025 and B/E No. 8102673 dated 31.01.2025 were Stainless Steel Cold Rolled Coils – Grade J3' falling under CTH 72193590 and do agree that he had mis-declared the goods and thus, have violated the provisions of Customs Act, 1962;
- viii. The value as declared in the B/E are correct.

7.3 Further statement of Shri Harendra Singh, Power of attorney holder and a G-Card holder of M/s Bhagwati Impex, the CHA firm recorded on 04.03.2025 [RUD No. 13], stated *inter-alia* that:-

- i. He brought copies of the B/E (along with Commercial Invoices, Packing Lists and Bills of Lading) in respect of the goods CR Stainless Steel Coils – Grade J3, earlier imported by M/s JMB Impex, the details of which are reproduced below:-

Sr. No.	Bill of Entry No. and Date	Qty [in Kgs]	Assessable Value[in Rs.]	Exchange Rate (As per Bill of Entry)	Value per Kg as per invoice	Value per Kg as per Bill of Entry
1	6043487 dated 10-10-2024	83,336	91,57,022/-	Rs. 84.85/-	Rs.104/-	Rs.110/-
2	6120501 dated 15-10-2024	49,656 6,114	61,28,049/-	Rs. 84.85/-	Rs.104/- Rs.102/-	Rs.110/-
3	6343132 dated 26-10-2024	35,146 20,180	60,86,427/-	Rs. 84.95/-	Rs.104/- Rs.102/-	Rs.110/-

4	6370293 dated 28-10-2024	55,848	61,43,852/-	Rs. 84.95/-	Rs.99/-	Rs.110/-
5	6388496 dated 29-10-2024	53,994	59,39,893/-	Rs. 84.95/-	Rs.93/-	Rs.110/-
6	6859146 dated 24-11-2024	26,758	29,57,515/-	Rs. 85.35/-	Rs.96/-	Rs.111/-
7	6859158 dated 24-11-2024	55,720	61,58,634/-	Rs. 85.35/-	Rs.103/-	Rs.111/-
8	6859179 dated 24-11-2024	27,316	30,19,190/-	Rs. 85.35/-	Rs.94/-	Rs.111/-
9	6859185 dated 24-11-2024	55,582	61,43,381/-	Rs. 85.35/-	Rs.99/-	Rs.111/-
10	6859191 dated 24-11-2024	55,702	61,56,645/-	Rs. 85.35/-	Rs.103/-	Rs.111/-
11	6859213 dated 24-11-2024	55,272	61,09,117/-	Rs. 85.35/-	Rs.99/-	Rs.111/-

- ii. He perused the above table stating that, there is a difference in the value as per the Commercial Invoice when compared to the values mentioned in the B/E, as the Customs have assessed the B/E and the value shown in the B/E was the value after assessment by customs and the final B/E had been filed on the basis of the value assessed by the customs; Thus, there is a difference and the final value of the goods was Rs. 110/- or Rs. 111/- per Kg;
- iii. He perused the voluntary statement of Sh. Deepak Bansal, Proprietor of M/s JMB Impex recorded on 11.02.2025 wherein, he stated that the goods which have been seized by the DRI viz. *Architectural Designer Decorative Article for Stainless Steel Wall Panel* are also the same goods viz. *CR Stainless Steel Coils – Grade J3* imported earlier and agreed with the statement of Sh. Deepak Bansal;
- iv. The details mentioned in the table below were perused by him and for the values as per the Invoices and the B/E, he stated that when the goods imported by M/s JMB Impex were declared as *Architectural Designer Decorative Article for Stainless Steel Wall Panel* instead of *CR Stainless Steel Coils* the value of the said goods was not re-assessed by the Customs as the goods were mis-declared and therefore, the value as mentioned in the Invoices and that in the B/E were the same.

Sr. No.	Bill of Entry No. and Date	Qty [in Kgs]	Assessable Value [in Rs.]	Exchange Rate (As per Bill of Entry)	Value per Kg as per invoice	Value per Kg as per Bill of Entry
1	6881977//	26,608	52,41,588/-	Rs. 85.35/-	Rs. 95/-	Rs.95/-

	26-11-24	27606			Rs. 96/-	Rs. 96/-
2	7300491 // 18-12-24	53,080	52,73,710/-	Rs. 85.65/-	Rs. 99/-	Rs. 99/-
3	7474393// 27-12-2024	26,250 27,210	51,47,099/-	Rs. 85.95/-	Rs. 95/- Rs. 97/-	Rs. 95/- Rs. 97/-
4	7626489// 06-01-2025	54,128	51,56,233/-	Rs. 86.60/-	Rs. 95/-	Rs. 95/-
5	7643623// 06-01-2023	18,590 20,570 16,286	55,89,833/-	Rs. 86.60/-	Rs. 102/- Rs. 101/- Rs. 99/-	Rs. 102/- Rs. 101/- Rs. 99/-
6	7663218// 07-01-2025	39,556 16,178	54,48,414	Rs. 86.60/-	Rs. 98/- Rs. 98/-	Rs. 98/- Rs. 98/-
7	7828858 // 17-01-2025	53,802	51,07,908	Rs. 87.10/-	Rs. 95/-	Rs. 95/-
8	7920571 // 22-01-2025	54,802	51,55,115	Rs. 87.10/-	Rs. 94/-	Rs. 94/-
9	7940113// 23-01-2025	54,802	51,55,115	Rs. 87.10/-	Rs. 94/-	Rs. 94/-

- v. He perused the details mentioned in the below table and for the values as per the Invoices and the B/E he stated that when the goods imported by M/s JMB Impex were declared as *Architectural Designer Decorative Article for Stainless Steel Wall Panel* instead of *CR Stainless Steel Coils*, the value of the said goods was not re-assessed by the Customs as the goods were mis-declared and therefore, the value as mentioned in the Invoices and that in the B/E were the same.

Sr. No.	Bill of Entry No. and Date	Qty [in Kgs]	Assessable Value [in Rs.]	Exchange Rate (As per Bill of Entry)	Value per Kg as per invoice	Value per Kg as per Bill of Entry
1	8037570 dated 28.01.25	55,492	49,78,354/-	Rs. 87.10/-	Rs. 90/-	Rs. 90/-
2	8102673 dated 31.01.25	55,612	52,31,310/-	Rs. 87.10/-	Rs. 95/-	Rs. 95/-

- vi. The goods imported by M/s JMB Impex in all the above mentioned Twenty Two (22) B/E were the same and the goods imported in the present consignment were also Cold Rolled Stainless Steel in Coil form; Regarding the valuation of the said goods, there is a difference in the value due to the mis-declaration by M/s JMB Impex and to the best of his knowledge, the value of the Cold Rolled Stainless Steel coils should be USD 1295 per metric tonnes, which is also the value as taken by the customs when the goods were properly declared by M/s JMB Impex; the value of the goods imported in the present consignment under B/E Nos. 8037570 dated 28-01-2025 and 8102673 dated 31-01-2025 was concerned, the same should also be taken as USD 1295 per metric

tonne which if converted to INR would be Rs. 113/- per Kg (by taking the exchange rate as Rs. 87.10/- per USD as per the B/E).

Sr. No.	Goods Declared as	Quantity (Kgs)	Avg. Value per Kg as per invoice	Avg. Value per Kg as per Bill of Entry
1	CR Stainless Steel Coils – Grade J3	5,80,624	Rs. 100/-	Rs. 111/-
2	Architectural Designer Decorative Article for Stainless Steel Wall Panel – Past Consignments	4,89,468	Rs. 97/-	Rs. 97/-
3	Architectural Designer Decorative Article for Stainless Steel Wall Panel – Present Consignment Seized by DRI	1,11,104	Rs. 93/-	Rs. 93/-

7.4 Further statement of Shri Deepak Bansal recorded on 28.03.2025 [RUD No. 14], stated *inter-alia* that:-

- i. He agreed with the statement of Shri Harendra Singh that the valuation of USD 1295 per metric tonne or Rs. 113/- per Kg was true and correct;
- ii. After the import under B/E No. 8037570 dated 28-01-2025 and 8102673 dated 31-01-2025, M/s JMB Impex had imported two more consignments under B/E No. 8607179 dated 28.02.2025 and 8607197 dated 28.02.2025 which were also Cold Rolled Stainless Steel in coil form and the same have been mis-declared as 'Architectural Designer Decorative Article for stainless steel wall panel' under CTH 73269060;
- iii. The goods imported under B/E No. 8607179 dated 28.02.2025 (Container Nos. REGU1258385 and REGU1304048) and 8607197 dated 28.02.2025 (Container Nos. BEAU2934837 and TEMU5028808) were examined by the Customs and as they were found to be mis-declared, no clearance was given; They had applied for warehousing of the said goods to avoid the demurrage and detention charges which were granted under Section 49 of the Customs Act, 1962 by Group – IV, NS - III, JNCH and the goods are presently lying at the bonded warehouse of JWC CFS;
- iv. He did not inform the customs authorities regarding the case booked by DRI as the present consignment imported vide B/E dated 28.02.2025 was already put on hold by the Customs, though they were given permission for warehousing of the said goods under Section 49 of the Customs Act, 1962;
- v. He admitted that it was wrong on their part that they did not inform the DRI regarding the import of the said two consignments and there is no concrete reason for the same;

- vi. He offered not comments on not informing the DRI about the consignments dated 28.02.2025 to hoodwink the authorities and clear the said consignments;
- vii. There are no further consignments booked by M/s JMB Impex which are about to enter into India for clearance;
- viii. The correct valuation of the goods imported by M/s JMB Impex under B/E Nos. 8607179 dated 28.02.2025 and 8607197 dated 28.02.2025 would also be USD 1295 per metric tonne or Rs. 113/- per Kg.

7.5 Further statement of Shri Harendra Singh, Power of attorney holder and a G-Card holder of M/s Bhagvati Impex, the CHA firm recorded on 28.03.2025 [RUD No. 15], stated *inter-alia* that:-

- i. He had seen his earlier statements recorded on 05.02.2024 and 04.03.2025 which were true and correct;
- ii. After the import under B/E No. 8037570 dated 28-01-2025 and 8102673 dated 31-01-2025, M/s JMB Impex had imported two (02) more consignments under B/E No. 8607179 and 8607197 both dated 28.02.2025, totally containing four (04) containers; the goods imported under these B/E are also Cold Rolled Stainless Steel in coil form but have been declared as '*Architectural Designer Decorative Article for stainless steel wall panel*' under CTH 73269060 and submitted copy of the B/E along with the Packing Lists, Commercial Invoices, etc. in respect of the said consignments;
- iii. The goods imported under B/E No. 8607179 dated 28.02.2025 (Container Nos. REGU1258385 and REGU1304048) and 8607197 dated 28.02.2025 (Container Nos. BEAU2934837 and TEMU5028808) lying at bonded warehouse of JWC CFS, were examined by the JNCH Customs; As the goods were found to be mis-declared, it was not allowed to be cleared; Further, they had applied for warehousing of the said goods to avoid the demurrage and detention charges and were granted the same under Section 49 of the Customs Act, 1962 by Group – IV, NS - III, JNCH and are presently lying at bonded warehouse of JWC CFS;
- iv. They have not informed the Customs authorities regarding the case booked by the DRI as the Assistant Commissioner of Customs who is incharge of JWC CFS had already put a hold on the containers imported vide B/E Nos. 8607179 dated 28.02.2025 and 8607197 dated 28.02.2025 as the goods imported in the earlier consignment of M/s JMB Impex have already been shifted to the bonded warehouse of JWC CFS;
- v. They have not informed the DRI regarding the import of the said consignments dated 28.02.2025 as there was no concrete reason for the same and was just an oversight on their part;

- vi. He didn't want to comment on the reason that they did not inform the DRI about the consignments dated 28.02.2025 to hoodwink the authorities and clear the said consignments;
- vii. There are no other consignments booked by M/s JMB Impex which are about to enter into India for clearance and if there are any other such consignments in future, he would promptly inform the DRI office about the same;
- viii. The correct valuation of the goods imported by M/s JMB Impex under B/E Nos. 8607179 dated 28.02.2025 and 8607197 dated 28.02.2025 would also be USD 1295 per metric tonne or Rs. 113/- per Kg.

7.6 Statement of Shri Vishal Vijay Devande, Manager Operations in Seaikon Shipping Agency Pvt. Ltd. (Shipping Line) recorded on 26.05.2025 [RUD No. 16], stated *inter-alia* that:-

- i. He is aware about the firm by the name of M/s JMB Impex and they had facilitated the said company as a Shipping delivery agent in respect of one consignment and the said company is not their regular customer;
- ii. The IGM in respect of the containers which are to be received them are filed by them and the said IGM is filed on the basis of the Bill of Lading received by them after the containers are onboard the vessel and the ship has sailed from the port of origin;
- iii. There is no such mechanism through which they can check whether the description of the goods entered in the IGM and the actual goods are the same as the goods are already loaded onto the vessel at the time they receive the Bill of Lading;
- iv. The Shipping Line which has loaded the containers under Bill of Lading No. SHKNSA250070 dated 14.01.2025 from China is Marina Container Lines (HK) Limited;
- v. The arrangement with Marina Container Lines (HK) Limited is that normally when they have orders for export to India and they are in need for any container, they (Seaikon) procure the container through their contacts and provide them with the container and in that case we are the Delivery agency of the said container in India. Secondly, whenever, a one way drop off container is to be transported they randomly allot the container to them if the business terms related to payment are mutually agreeable;
- vi. They did not enquire about any mis-declaration with the overseas Shipping Line as the same was not their lookout and they are only concerned with the transportation of the said goods;
- vii. They were not informed about the goods loaded onto the said container by the overseas Shipping Line and they were only made aware about

the goods loaded onto the said containers once they had received the Bill of Lading in respect of the said consignment.

7.7 Statement of Shri Aakash Sarjerao Harname, Import Executive in Demco Container Line Pvt. Ltd. (Shipping Line) recorded on 06.06.2025 [RUD No. 17], stated *inter-alia* that:-

- i. He was aware about the firm by the name of M/s JMB Impex and they had facilitated the said company as a Shipping delivery agent in respect of two consignments;
- ii. The IGM in respect of the containers which have been booked through them are filed by them and the said IGM is filed on the basis of the Bill of Lading received by them after the containers are onboard the vessel and the ship has sailed from the port of origin;
- iii. There is no such mechanism through which they can check whether the description of the goods entered in the IGM and the actual goods are the same as the goods are already loaded onto the vessel at the time they receive the Bill of Lading;
- iv. The Shipping Line which had loaded the containers under Bill of Lading No. DCLSHKNSA2501011 dated 07.01.2025 and DCLSHKNSA2501012 dated 07.01.2025 from China was Ben Line Agencies, China;
- v. The arrangement with Ben Line Agencies, China is that normally when they have orders for export to India and they are in need for any container, they (Demco) provide them the containers through their contacts. They claim their freight charges from the exporter/shipper and adjust against slot charges of vessel reflected in monthly Statement of Account;
- vi. He stated that they did not enquire with the overseas Shipping Line regarding any mis-declaration as the same was not informed to them by the importer nor by CHA and they were also not aware that the goods in the said containers were mis-declared. They had filed the IGM on the basis of the description mentioned in the Bill of Lading;
- vii. On being asked whether at any point of time, Ben Line Agencies, China had informed them about the goods loaded onto the said containers, he stated that they haven't received any phone calls. They forward them copy of Bill of Lading after the sail of vessel from the port of loading. Other than that, there is no information with them.

7.8 Statement of Shri Ketan Harishchandra Shetye, Sales Representative in Wan Hai Lines (I) Pvt. Ltd. (Shipping Line) recorded on 19.06.2025 [RUD No. 18], stated *inter-alia* that:-

- i. He was aware about the firm M/s JMB Impex as they had facilitated the said company as a Shipping delivery agent in respect of two consignments; the said consignee was their regular client, as they have

- facilitated nine (09) shipments of the said consignee in the year 2024 and two (02) shipments the year 2025;
- ii. The IGM in respect of the containers which had been booked through them are filed by the documentation department in their firm on the basis of the Bill of Lading received by them, after the containers are onboard the vessel and the ship had sailed from the port of origin;
 - iii. There is no such mechanism through which they can check whether the description of the goods entered in the IGM and the actual goods are the same as the goods are already loaded onto the vessel at the time they receive the Bill of Lading;
 - iv. They did not enquire regarding mis-declaration of goods from their overseas Shipping Line as the same was not informed to them by the importer or by CHA and they are also not aware that the goods in the said containers were mis-declared; they had filed the IGM based on the description mentioned in the Bill of Lading; the containers imported vide the said Bills of Lading were FCL containers which were packed, loaded, counted and sealed by the Shipper and they have delivered the sealed container to the consignee.

7.9 Statement of Shri Jitendra Balkrishna Gatadi, Manager in Poseidon Shipping Agency Pvt. Ltd. (Shipping Line) recorded on 24.06.2025 [RUD No. 19], stated *inter-alia* that:-

- i. He was aware about the firm by the name of M/s JMB Impex as recorded in the Bills of Lading in respect of three consignments with respect to Bills of Lading Nos. QNLCN1NSA003031, QNLCN1NSA002919 and QNLCN1NSA003038 all dated 08.12.2024;
- ii. The IGM in respect of the containers which have been booked through them are filed by their back-office team in Cochin and the said IGM is filed on the basis of the Bill of Lading received by them after the containers are onboard the vessel and the ship has sailed from the port of origin;
- iii. There is no such mechanism through which they can check whether the description of the goods entered in the IGM and the actual goods are the same as the goods are already loaded onto the vessel at the time they receive the Bill of Lading;
- iv. They did not enquire about mis-declaration of goods imported by M/s JMB Impex with their principal as the same was not informed to them by the importer nor by CHA and they are also not aware that the goods in the said containers were mis-declared; they had filed the IGM based on the description mentioned in the Bill of Lading.

7.10 Further statement of Shri Harendra Singh, Power of attorney holder and a G-Card holder of M/s Bhagvati Impex, the CHA firm recorded on 24.06.2025 [RUD No. 20], stated *inter-alia* that:-

- i. He had perused copies of Bills of Lading Nos. KMTCSHK9516917 dated 10.02.2025, DCLSHKNSA2501012 dated 07.01.2025, SZXCB25007867 dated 07.02.2025, SZXCB2500242202 dated 18.01.2025, SHKNSA250070 dated 14.01.2025, DCLSHKNSA2501011 dated 07.01.2025, A33FA00070 dated 23.01.2025, A33FA00071 dated 23.01.2025, CULVSHK2503742 dated 19.01.2025, and he had also perused that the description of the goods declared in the said Bills of Lading is 'Architectural Designer Decorative Coil for Stainless Steel Wall Panel' whereas the goods in the B/E had been declared as 'Architectural Designer Decorative Article for Stainless Steel Wall Panel'. In this regard, he stated that the description of the goods was mentioned by them based on the commercial invoice and not based on the Bills of Lading. On being asked further, he stated that they do receive a copy of the Bill of Lading before filing of the Bill of Entry;
- ii. He agreed that it was a mistake on their part that they have not perused the Bills of Lading properly and they should have also enquired about the description of the goods with the importer before filing of the B/E. However, as they have not perused the Bills of Lading properly, it did not occur to them that the goods are mis-declared;
- iii. Apart from the consignments seized by DRI, M/s JMB Impex had imported four (04) more consignments under B/E No. 8390572 dated 17.02.2025, 8497498 dated 22.02.2025, 8497506 dated 22.02.2025 and 8497510 dated 22.02.2025 totally containing eight (08) containers viz. two (02) containers under each Bill of Entry. On being asked further, he stated that the goods imported under those B/E are also Cold Rolled Stainless Steel in coil form but have been declared as 'Architectural Designer Decorative Article for stainless steel wall panel' under CTH 73269060;
- iv. The goods that were imported under B/E No. 8390572 dated 17.02.2025 (Container Nos. TEMU3553392 and TLLU2626725), 8497498 dated 22.02.2025 (Container Nos. CAIU6061643 and IAAU2907802), 8497506 dated 22.02.2025 (Container Nos. IAAU2960617 and IAAU2966298) and 8497510 dated 22.02.2025 (Container Nos. WHSU0122540 and WHSU0175767) have been cleared and given out of charge by the Customs;
- v. He admitted that they have not informed the Customs authorities regarding the case booked by DRI. On being asked further, he admitted that they should have informed the Customs or the DRI about the same as the description of the goods in the B/E filed by M/s JMB Impex after the case booked by DRI was the same;

- vi. He said there was no concrete reason as to why they have not informed the Customs about the B/E dated 17.02.2025 and 22.02.2025 and the same was just an oversight on their part;
- vii. He did not comment when asked whether they have not informed the Customs or the DRI about the B/E dated 17.02.2025 and 22.02.2025 in order to hoodwink the Customs authorities and to clear the consignments;
- viii. There are no other consignments booked by M/s JMB Impex. If he gets to know about any such consignments in the future, he will promptly inform the DRI about the same;
- ix. As the goods imported under all these consignments are the same, the correct valuation of the goods imported by M/s JMB Impex under B/E Nos. 8390572 dated 17.02.2025, 8497498 dated 22.02.2025, 8497506 dated 22.02.2025 and 8497510 dated 22.02.2025 would also be USD 1295 per metric tonne or Rs. 113/- per Kg.

7.11 Statement of Shri Zaid Abdullah Ansari, Import Documentation Executive in Seaport Lines India Pvt. Ltd. (Shipping Line) recorded on 07.07.2025 [RUD No. 21], stated *inter-alia* that:-

- i. He looks into the day-to-day activities of Seaport Lines India Pvt. Ltd.;
- ii. He was aware about the firm by the name of M/s JMB Impex and they had facilitated the said company as a Shipping Delivery agent in respect of one consignment and the said company is not their regular customer;
- iii. The IGM in respect of the containers which have been booked through them is filed by them on the basis of Bill of Lading received by them after the containers are onboard the vessel and the ship had sailed from the port of origin;
- iv. There is no such mechanism through which they can check whether the description of the goods entered in the IGM and the actual goods are the same as the goods are already loaded on the vessel by the time they receive the Bill of Lading;
- v. The Shipping Line which had loaded the containers under Bil of Lading No. SEPSHKNSA24120030 dated 03.12.2024 from China was Ahimaaz Shipping Line Co. Ltd.;
- vi. The arrangement with Ahimaaz Shipping Line Co. Ltd. was that normally when they have orders for export to India and they are in need for any container, they procure the container through their contacts and provide them with the container and in that case, they are the Delivery Agency of the said container in India. Ahimaaz Shipping Line Co. Ltd. also handles their export clearance in China;
- vii. They did not enquire with the overseas Shipping Line regarding the mis-declaration of goods at the time of import by M/s JMB Impex as

- they were not aware about the same and they were also not informed by the overseas Shipping Line or the Importer at any point of time;
- viii. They had received an email dated 05.12.2024 from M/s Bhagwati Impex attaching a copy of B/L and confirm the ETA; thereafter, they informed about the arrival of the vessel; he did not have any direct contact with M/s JMB Impex, the importer/IEC holder nor with M/s Bhagwati Impex, the Customs Broker; the Customs Broker might have been appointed by the Importer.

7.12 Statement of Shri Muthuvaramadam Subramanian Parameswaran, Assistant General Manager in KMTC India Pvt. Ltd. (Shipping Line) recorded on 22.07.2025 [RUD No. 22], stated *inter-alia* that:-

- i. A cargo of M/s JMB Impex was booked by the shipper M/s JBL Metal Limited from Shekou, China through KMTC Line, vide B/L No. KMTCSHK9516917 dated 10.02.2025 for which they had filed the IGM (Import General Manifest) with Customs and released the delivery order. On being asked, he stated that the cargo was stuffed at the shippers factory premises and the body of the B/L mentions as “Shippers Load, Count & Seal”;
- ii. The shipper or their authorised forwarder submitted the draft B/L through web portal and declared the description as “Architectural Designer Decorative coil for Stainless Steel Wall Panel HS Code 73269060” . On the basis of the said copy of B/L they had filed the IGM/import manifest;
- iii. The IGM is filed by them on the basis of the B/L details submitted by the shipper at Port of Loading;
- iv. There is no such mechanism through which they can check whether the description of the goods entered in the IGM and the actual goods are the same as the goods are already loaded onto the vessel at the time they receive the Bill of Lading and the cargo is stuffed at shippers factory premises and after stuffing, it is transported to the terminal for loading by the shipper;
- v. The Shipping Line which has loaded the containers under Bill of Lading No. KMTCSHK9516917 dated 10.02.2025 was Korea Marine Transport Company Ltd;
- vi. KMTC India Pvt. Ltd. is an agent of Korea Marine Transport Co. Ltd. [principal], the overseas shipping line;
- vii. They did not enquire with the overseas shipping line as they were not aware of the mis-declaration nor the importer and/or his representative have at any point of time informed them about the said mis-declaration. He stated that the IGM was filed by them on the basis of the description mentioned on the B/L provided by the shipper;

viii. We don't have any direct contact with M/s JMB Impex on regular basis as the cargo was booked by the shipper at Shekou office and after arrival at the destination at JNPT, they had released the delivery after completion of the formalities. On being asked, he stated that, he was not aware of the CHA in person as there is no direct contact with him on regular basis. The CHA might have contacted his staff for obtaining the D.O. for completion of all the formalities.

7.13 Statement of Shri Rajesh K Thazhathveetil, General Manager (Documentation) in RCL Agencies India Pvt. Ltd. (Shipping Line) recorded on 22.07.2025 [RUD No. 23], stated *inter-alia* that:-

- i. They came in contact with M/s JMB Impex only after the cargo was booked by the shipper MCH Steel Industry Co. Limited, Hong Kong through Regional Container Lines Shipping Co. Ltd., (Shenzhen Branch) vide B/L No. SZXCB2500242202 dated 18.01.2025 and SZXCB25007867 dated 07.02.2025 for which they had filed the IGM (Import General Manifest) with Customs and released the delivery order. On being asked, he stated that the cargo was stuffed at the shippers factory premises and the body of the B/L mentions as "Shippers Load, Count & Seal";
- ii. The shipper or their authorised forwarder submitted the draft B/L through web portal and declared the description as "Architectural Designer Decorative coil for Stainless Steel Wall Panel HS Code 73269060" . On the basis of the said copy of B/L they had filed the IGM/import manifest;
- iii. He stated that the IGM is filed by them on the basis of the B/L details submitted by the shipper at Port of Loading;
- iv. There is no such mechanism through which they can check whether the description of the goods entered in the IGM and the actual goods are the same as the goods are already loaded onto the vessel at the time they receive the manifest data in the global EDI system. The cargo is stuffed at shippers factory premises and after stuffing, it is transported to the terminal for loading by the shipper;
- v. The Shipping Line which has loaded the containers under Bill of Lading No. SZXCB2500242202 dated 18.01.2025 and SZXCB25007867 dated 07.02.2025 was RCL Feeder Pte Ltd., having parent company as Regional Container Lines;
- vi. RCL Agencies (India) Pvt. Ltd. is an agent of RCL Feeder PTE Ltd. [principal], the overseas shipping line;
- vii. We did not enquire with the overseas shipping line as they were not aware of the mis-declaration nor the importer and/or his representative have at any point of time informed them about the said mis-declaration. He stated that the IGM was filed by them on the basis of

the description mentioned on the manifest provided by the shipper at port of loading office;

- viii. They do not have any direct contact with M/s JMB Impex on regular basis as the cargo was booked by the shipper at Shenzhen office and after arrival at the destination at JNPT, they had released the delivery after completion of the formalities. On being asked, I say that, they are not aware of the CHA in person as there is no direct contact with him on regular basis. The CHA might have contacted his staff for obtaining the D.O. for completion of all the formalities.

7.14 Statement of Shri Harindran Kunhu Valapil, Documentation Manager in Seahorse Ship Agencies Pvt. Ltd. (Shipping Line) recorded on 23.07.2025 [RUD No. 24], stated *inter-alia* that:-

- i. A cargo of M/s JMB Impex was booked by the shipper Sun Sing Group Co. Limited, Hong Kong from Shekou, China through CU Lines PTE. Ltd. vide B/L No. CULVSHK2503742 dated 19.01.2025 for which they had filed the IGM (Import General Manifest) with Customs and released the delivery order. On being asked, he stated that the cargo was stuffed at the shippers factory premises and the body of the B/L mentions as “Shippers Load, Stow, Count & Seal”;
- ii. They had received the copy of B/L from the office of the shipping line located at port of loading and declared the description as “Architectural Designer Decorative coil for Stainless Steel Wall Panel HS Code 73269060”. On the basis of the copy of B/L, they had filed the IGM/import manifest;
- iii. The IGM is filed by them on the basis of the copy of B/L received through email from the office of the shipping line located at the Port of Loading;
- iv. There is no such mechanism through which they can check whether the description of the goods entered in the IGM and the actual goods are the same as the goods are already loaded onto the vessel at the time we receive the Bill of Lading and the cargo is stuffed at shippers factory premises and after stuffing, it is transported to the terminal for loading;
- v. The Shipping Line which had loaded the containers under Bill of Lading No. CULVSHK2503742 dated 19.01.2025 was CU Lines PTE Ltd., China;
- vi. Seahorse Ship Agencies Pvt. Ltd. is an agent of CU Lines PTE Ltd., [principal], the overseas shipping line;
- vii. They did not have any knowledge about any mis-declaration of the cargo. On being asked, he stated that they did not enquire with the overseas shipping line as they were not aware of the mis-declaration nor the importer and/or his representative have at any point of time informed us about the said mis-declaration. The IGM was filed by them

on the basis of the description mentioned on the copy of B/L forwarded by the shipping line from Port of Loading through email;

- viii. They do not have any direct contact with M/s JMB Impex on regular basis as the cargo was booked by the shipper at Shekou office and after arrival at the destination at JNPT, they had released the delivery after completion of the formalities. M/s Bhagwati Impex, the CHA had approached them for the D.O. On being asked, he stated that, he was not aware of the CHA in person as there is no direct contact with him on regular basis. The CHA might have contacted his staff for obtaining the D.O. for completion of all the formalities.

7.15 Statement of Shri Suchit Vinayak Patil, Assistant Manager in Interasia Shipping Lines Pvt. Ltd. (Shipping Line) recorded on 23.07.2025 [RUD No. 25], stated *inter-alia* that:-

- i. A cargo of M/s JMB Impex was booked by the shipper JBL Metal Limited from Shekou, China through Interasia Lines Singapore Pte Ltd. and or agent, vide B/L No. A33FA00071 and A33FA00070 both dated 23.01.2025 for which they had filed the IGM (Import General Manifest) with Customs and released the delivery order. On being asked, he stated that the cargo was stuffed at the shippers factory premises and the body of the B/L mentions as “Shippers Load, Count & Seal”;
- ii. To the best of his knowledge, the shipper or their authorised forwarder might have submitted the draft B/L through web portal at their office located at port of loading and declared the description as “Architectural Designer Decorative coil for Stainless Steel Wall Panel HS Code 73269060”. On the basis of the EGM [Export General Manifest] which is uploaded in the EDI system, they had filed the IGM/import manifest;
- iii. The IGM is filed by them on the basis of the EGM submitted by the Port of Loading office/Agent;
- iv. There is no such mechanism through which they can check whether the description of the goods entered in the IGM and the actual goods are the same as the goods are already loaded onto the vessel at the time they receive the Bill of Lading and the cargo is stuffed at shippers factory premises and after stuffing, it is transported to the terminal for loading;
- v. The Shipping Line which has loaded the containers under Bill of Lading No. A33FA00071 and A33FA00070 both dated 23.01.2025 was Interasia Lines Singapore Pte Ltd;
- vi. Interasia Shipping Lines India Pvt. Ltd. is an agent of Interasia Lines Singapore Pte Ltd. [principal], the overseas shipping line;
- vii. They did not have any knowledge about any mis-declaration of the cargo. On being asked, he stated that they did not enquire with the overseas shipping line as they were not aware of the mis-declaration

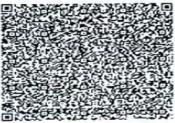
nor the importer and/or his representative have at any point of time informed them about the said mis-declaration. The IGM was filed by them on the basis of the description mentioned on the EGM uploaded by the shipping line;

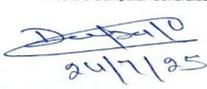
- viii. They do not have any direct contact with M/s JMB Impex on regular basis as the cargo was booked by the shipper at Shekou office and after arrival at the destination at JNPT, they had released the delivery after completion of the formalities. On being asked, he stated that, he was not aware of the CHA in person as there is no direct contact with him on regular basis. The CHA might have contacted his staff for obtaining the D.O. for completion of all the formalities.

7.16 Statement of Shri Deepak Kuchhal, Partner in M/s Sanchpal Steel (one of the major customers of M/s JMB Impex) recorded on 24.07.2025 [RUD No. 26], stated *inter-alia* that:-

- i. He was aware about the firm by the name of M/s JMB Impex as they had purchased goods i.e. Cold Rolled Stainless Steel of 200 Series in Coil form from them on five occasions since 1st December 2024. He further stated that they had manufactured stainless steel pipes from the Cold Rolled Stainless Steel of 200 Series in Coil form procured from M/s JMB Impex;
- ii. He perused Invoice No. JMB/2024-25/149 dated 22nd Feb 2025 and on perusal of the same, he stated that though the goods in the said invoice have been declared as 'Architectural Designer Decorative Article for Stainless Coil' under HSN Code 73269060, the goods supplied by M/s JMB Impex to M/s Sanchopal Steel were Cold Rolled Stainless Steel of 200 Series in Coil form;
- iii. They did not enquire with M/s JMB Impex with respect to the change in description and HSN Code in invoice no. JMB/2024-25/149 dated 22nd Feb 2025 as they had checked the HSN Code 73269060 and it was learnt by them that the said CTH pertains to articles of Iron and Steel and further the word Coil was also mentioned by M/s JMB Impex in the description;
- iv. The other suppliers from whom they purchased Stainless Steel Coils are Lohia Ispat Ltd., Rimjhim Ispat Ltd. and they were previously procuring from Jindal Steel. On being asked further, he stated that the HSN Code under which the goods were supplied by these companies was 7219 or 7220;
- v. He was not aware that the goods i.e. Cold Rolled Stainless Steel of 200 Series in Coil form were deliberately mis-declared by M/s JMB Impex while importing the same into India.
- vi. He had submitted sample invoices in respect of the goods purchased from M/s JMB Impex.

vii. He had submitted sample invoices in respect of the goods purchased from M/s JMB Impex. One of the said invoices is placed below:

Tax Invoice		(ORIGINAL FOR RECIPIENT)		e-Invoice		
IRN : 12da9b7dd4deedf528b3616c71649464f0faabe3- c8191964cc8c0cb46b7233c4 Ack No. : 172517413296896 Ack Date : 5-May-25						
JMB IMPEX H. NO. 250 TO 257, KH. NO. 67/25, BLOCK-F Krishna Vihar, New Delhi, North West Delhi Delhi 110086 GSTIN/UIN: 07GLIPB0829M1ZX State Name : Delhi, Code : 07 E-Mail : jmbimpex0829@gmail.com		Invoice No. JMB/2025-26/08 e-Way Bill No. 741925280906 Dated 5-May-25 Delivery Note Mode/Terms of Payment		Reference No. & Date. JMB/2025-26/08 dt. 5-May-25 Other References Buyer's Order No. Dated Dispatch Doc No. Delivery Note Date Dispatched through Destination SONIPAT Bill of Lading/LR-RR No. Motor Vehicle No. RJ14GP9604 Terms of Delivery		
Consignee (Ship to) SANCHOPAL STEEL KILLA NO 45/2/1/3/1 45/22/3/1 9/11/1/1/2 SOUTH POINT LAW COLLEGE ROAD GHANA ROAD VILL BARGU SONIPAT 1310022 HR GSTIN/UIN : 06AE0FS0574D1ZZ State Name : Haryana, Code : 06		Buyer (Bill to) SANCHOPAL STEEL KILLA NO 45/2/1/3/1 45/22/3/1 9/11/1/1/2 SOUTH POINT LAW COLLEGE ROAD GHANA ROAD VILL BARGU SONIPAT 1310022 HR GSTIN/UIN : 06AE0FS0574D1ZZ State Name : Haryana, Code : 06				
Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	72193590 SS COIL/SHEET	72193590	4,430.000 KGS	115.00	KGS	5,09,450.00
2	72193590 SS COIL/SHEET	72193590	3,245.000 KGS	115.00	KGS	3,73,175.00
3	72193590 SS COIL/SHEET	72193590	3,425.000 KGS	115.00	KGS	3,93,875.00
4	72193590 SS COIL/SHEET	72193590	3,785.000 KGS	115.00	KGS	4,35,275.00
						17,11,775.00
	IGST ROUND OFF					3,08,119.50
						0.50
Total			14,885.000 KGS			₹ 20,19,895.00
Amount Chargeable (in words)						E & O E
INR Twenty Lakh Nineteen Thousand Eight Hundred Ninety Five Only						
HSN/SAC		Taxable Value	Rate	IGST Amount	Total Tax Amount	
72193590		17,11,775.00	18%	3,08,119.50	₹ 20,19,895.00	
Total		17,11,775.00		3,08,119.50	₹ 20,19,895.00	
Tax Amount (in words) : INR Three Lakh Eight Thousand One Hundred Nineteen and Fifty Nine Only						
Company's PAN : GLIPB0829M						
Declaration: We declare that this invoice shows the actual price of the goods described and that all particulars are true						
This is a Computer Generated Invoice						Authorized Signatory



7.17 Statement of Shri Shubham Jain, Proprietor of M/s Arihant Steel Traders (one of the major customers of M/s JMB Impex) recorded on 24.07.2025 [RUD No. 27], stated *inter-alia* that:-

- He was aware about the firm by the name of M/s JMB Impex and they had purchased goods i.e. Cold Rolled Stainless Steel of 200 Series in Sheet form from them on three occasions since 13th November 2024. I further stated that they either supply the sheets in the same form as received from M/s JMB Impex or they do some job work on the same as per the requirement of their client;
- He had perused Invoice No. JMB/2024-25/155 dated 26th Feb 2025 and on perusal of the same, he stated that though the goods in the said invoice have been declared as 'Architectural Designer Decorative Article for Stainless Coil' under HSN Code 73269060, the goods supplied by

M/s JMB Impex to M/s Arihant Steel Traders was Cold Rolled Stainless Steel of 200 Series in Sheet form;

- iii. They did not enquire about the change in description and CTH in invoice no. JMB/2024-25/155 dated 26th Feb 2025 with M/s JMB Impex as they place orders based on the requirement of their clients and as the goods supplied by M/s JMB Impex were the same as required by them, it did not occur to them that the description and HSN Code has been changed;
- iv. Other suppliers from whom they purchase Stainless Steel Sheets are Arjun Enterprises, DM Metalloys, Agarwal Steel Traders, Anaika Traders etc. On being asked further, he stated that the HSN Codes under which the goods were supplied by these companies were 7219, 7220 and 7326. On being asked further, he stated that the goods under CTH 7326 are Colored Stainless-Steel Sheets;
- v. The goods supplied under Invoice No. JMB/2024-25/64 dated 13th Nov 2024 are Colored Stainless-Steel Sheets. However, he was not aware as to why the CTH in the said invoice was 7220;
- vi. He was not aware that the goods i.e. Cold Rolled Stainless Steel of 200 Series in Coil form were deliberately mis-declared by M/s JMB Impex while importing the same into India.
- vii. He had submitted sample invoices in respect of the goods purchased from M/s JMB Impex. One of the said invoices is placed below:

Tax Invoice (ORIGINAL FOR RECIPIENT)

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JMB IMPEX H. NO. 250 TO 257, KH. NO. 67/25, BLOCK-F Krishna Vihar, New Delhi, North West Delhi Delhi 110086 GSTIN/UIN: 07GLIPB0829M1ZX State Name : Delhi, Code : 07 E-Mail : jmbimpex0829@gmail.com Consignee (Ship to) ARIHANT STEEL TRADERS G F FRONT SIDE B-36 REWARI LINE INDL AREA MAYAPURI PH-I SOUTH WEST DELHI GSTIN/UIN : 07BALPJ3704J1ZO State Name : Delhi, Code : 07 Buyer (Bill to) ARIHANT STEEL TRADERS G F FRONT SIDE B-36 REWARI LINE INDL AREA MAYAPURI PH-I SOUTH WEST DELHI GSTIN/UIN : 07BALPJ3704J1ZO State Name : Delhi, Code : 07	Invoice No. JMB/2024-25/64 Delivery Note Reference No. & Date. JMB/2024-25/64 dt. 13-Nov-24 Buyer's Order No. Dated 13-Nov-24 Mode/Terms of Payment Other References Dated Dispatch Doc No. Delivery Note Date Dispatched through Destination Mayapuri Bill of Lading/LR-RR No. Motor Vehicle No. DL01LAD6639 Terms of Delivery
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SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	72201229 SS SHEET/COIL 25 SHEET .08 ROSE GOLD	72201229	430.000	185.00	KGS	79,550.00
	SGST					7,159.50
	CGST					7,159.50
Total						₹ 93,869.00

Amount Chargeable (in words) **INR Ninety Three Thousand Eight Hundred Sixty Nine Only** E. & O.E

HSN/SAC	Taxable Value	Rate	CGST Amount	SGST/UTGST Rate	Amount	Total Tax Amount
72201229	79,550.00	9%	7,159.50	9%	7,159.50	14,319.00
Total			7,159.50		7,159.50	14,319.00

Tax Amount (in words) : **INR Fourteen Thousand Three Hundred Nineteen Only**

Company's PAN : **GLIPB0829M**

Declaration
 We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for JMB IMPEX
For JMB IMPEX
 Authorised Signatory
Prop.

This is a Computer Generated Invoice

Shubham
 24/7/25

8. E-WAY BILL ANALYSIS:

M/s JMB Impex was importing the goods i.e. 'Stainless Steel Cold Rolled Coils', by mis-declaring them as 'Architectural Designer Decorative Article for stainless steel wall panel' since 26.11.2024. The E-way Bill data of M/s JMB Impex was scrutinized and from the said data it was observed that at the time of inward supply of goods from the port, he has generated the E-way Bills by mentioning the description as 'SS Coil/Stainless Steel', however, only after a case was booked by DRI

on 04.02.2025, he started mentioning the description as 'Architectural Designer Decorative Article for stainless steel wall panel'. Similarly, at the time of outward supply of the goods, he was earlier mentioning the description of goods in the E-way Bills as 'SS Coil/SS Sheet/Stainless Steel' and only after a case was booked by DRI on 04.02.2025, he started mentioning the description as Architectural Designer Decorative Article for stainless steel wall panel'. This clearly indicates that the goods imported were Cold Rolled Stainless Steel in Coil form. Details of the inward clearances effected are placed below:-

Sr. No.	Bill of Entry No. and Date	Description as per the Bill of Entry	Description as per the E-way Bill	CTH as per E-way Bills
1	6881977 dated 26/11/24	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Stainless Steel	73269060
2	7300491 dated 18/12/24	Architectural Designer Decorative Article for Stainless Steel Wall Panel	--	73269060
3	7474393 dated 27/12/24	Architectural Designer Decorative Article for Stainless Steel Wall Panel	SS Coil	73269060
4	7643623 dated 06/01/25	Architectural Designer Decorative Article for Stainless Steel Wall Panel	SS Coil	73269060
5	7626489 dated 06/01/25	Architectural Designer Decorative Article for Stainless Steel Wall Panel	SS Coil	73269060
6	7663218 dated 07/01/25	Architectural Designer Decorative Article for Stainless Steel Wall Panel	SS Coil	73269060
7	7828858 dated 17/01/25	Architectural Designer Decorative Article for Stainless Steel Wall Panel	--	73269060
8	7920571 dated 22/01/25	Architectural Designer Decorative Article for Stainless Steel Wall Panel	SS Coil	73269060
9	7940113 dated 23/01/25	Architectural Designer Decorative Article for Stainless Steel Wall Panel	SS Coil	73269060
10	8390572 dated 17/02/25	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Article for Stainless Steel Wall Panel	73269060
11	8497498 dated 22/02/25	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Article for Stainless Steel Wall Panel	73269060
12	8497506	Architectural Designer	Architectural	73269060

	dated 22/02/25	Decorative Article for Stainless Steel Wall Panel	Designer Decorative Article for Stainless Steel Wall Panel	
13	8497510 dated 22/02/25	Architectural Designer Decorative Article for Stainless Steel Wall Panel	Architectural Designer Decorative Article for Stainless Steel Wall Panel	73269060

Further, sample inward and outward E-way Bills are placed below:

Comprehensive Analytics on E-Waybill



N2

E-WAY BILL Details

eWay Bill No: **7914 8927 3297** Generated Date: **30/12/2024 09:56 PM** Generated By: **07GLI PB082 9M1ZX** Valid Upto: **31/12/2024**

Mode: **Road** Approx Distance: **11km**

Type: **Inward - Import** Document Details: **Bill of Entry - 7474393 - 27/12/2024**

Address Details

From

GSTIN : URP
JBL METAL LIMITED
JWC
LOGISTICS CFS PANVEL GOA ROAD
MUMBAI,MAHARASHTRA-410221

To

GSTIN : 07GLI PB082 9M1ZX
JMB IMPEX
YASH ROADWAYS OUR IMPORT DOC NO BE NO 7474393DT 27-12-2024
PLOT NO 871
KALAMBOLI,MAHARASHTRA-410218

Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
73269060	SS COIL	0 KGS	2779848.63	NA+NA+18.000+NA
73269060	SS COIL	0 KGS	2933430.74	NA+NA+18.000+NA

Total Taxable Amount `5713279.37 CGST Amount ` 0.00 SGST Amount ` 0.00 IGST Amount `1028390.29 CESS Amount `0.00

Transportation Details

Transporter ID & Name : **27ARNPA2652E2Z0 & Yash Roadways** Transporter Doc. No & Date : **& 30/12/2024**

Vehicle Details

Previously Verified Details

No Data Found

Inward E-way Bill before a case was booked by DRI

Comprehensive Analytics on E-Waybill



N2

E-WAY BILL Details

eWay Bill No: **7015 0443 1830** Generated Date: **23/02/2025 04:58 PM** Generated By: **07GLI PB082 9M1ZX** Valid Upto: **03/03/2025**

Mode: **Road** Approx Distance: **1463km**

Type: **Inward - Import** Document Details: **Bill of Entry - 8497498 - 23/02/2025**

Address Details

From

GSTIN : URP
YASH ROADWAYS OUR IMPORT DOC NO BE NO 8497498 DT 22-02-2025
PLOT NO 871
STEEL MARKET
KALAMBOLI,MAHARASHTRA-410210

To

GSTIN : 07GLI PB082 9M1ZX
JMB IMPEX
H. NO. 250 TO 257, KH. NO. 67/25
BLOCK-FNew Delhi
North West Delhi,DELHI-110086

Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
73269060	ARTCHITECURAL DESIGNER DECORATIVE ARTICLE FOR STAINLESS STEEL WALL PANE	0 KGS	1093679.48	NA+NA+18.000+NA
73269060	ARTCHITECURAL DESIGNER DECORATIVE ARTICLE FOR STAINLESS STEEL WALL PANE	0 KGS	2105992.60	NA+NA+18.000+NA
73269060	ARTCHITECURAL DESIGNER DECORATIVE ARTICLE FOR STAINLESS STEEL WALL PANE	0 KGS	3282898.79	NA+NA+18.000+NA

Total Taxable Amount `6482570.87	CGST Amount ` 0.00	SGST Amount ` 0.00	IGST Amount `1166862.76	CESS Amount `0.00
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Transportation Details

Transporter ID & Name : **08ABDCS6223N1ZZ & MGFC TRANSPORT PRIVATE LIMITED** Transporter Doc. No & Date : **& 23/02/2025**

Vehicle Details

Previously Verified Details

No Data Found

Inward E-way Bill after a case was booked by DRI

Comprehensive Analytics on E-Waybill



N2

E-WAY BILL Details

eWay Bill No: **7714 8047 2318** Generated Date: **27/11/2024 10:00 PM** Generated By: **07GLI PB082 9M1ZX** Valid Upto: **28/11/2024**

Mode: **Road** Approx Distance: **16km**

Type: **Outward - Supply** Document Details: **Tax Invoice - JMB/2024-25/72 - 27/11/2024**

Address Details

From

To

GSTIN : 07GLI PB082 9M1ZX
 JMB IMPEX
 H. NO. 250 TO 257, KH. NO. 67/25
 BLOCK-FNew Delhi
 North West Delhi,DELHI-110086

GSTIN : 07ACK PY637 8B1Z4
 R.K.ENTERPRISES
 KH.NO.47/22 PLOT NO.6
 GROUND FLOOR INDUSTRIAL AREA
 HASTSAL VILLAGE,UTTAM NAGAR,DELHI-110059

Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
72193590	SS COIL	0 KGS	974130.00	9.000+9.000+NA+0.000
Total Taxable Amount ` 974130.00		CGST Amount ` 87671.70	SGST Amount ` 87671.70	IGST Amount ` 0.00 CESS Amount ` 0.00

Transportation Details

Transporter ID & Name : Transporter Doc. No & Date : **& 27/11/2024**

Vehicle Details

Previously Verified Details

No Data Found

Outward E-way Bill before a case was booked by DRI

Comprehensive Analytics on E-Waybill



N2

E-WAY BILL Details

eWay Bill No: 7115 1135 1157	Generated Date: 19/03/2025 07:41 PM	Generated By: 07GLJ PB082 9M1ZX Valid Upto: 20/03/2025
Mode: Road	Approx Distance: 12km	
Type: Outward - Supply	Document Details: Tax Invoice - JMB/2024-25/176 - 19/03/2025	

Address Details

<p>From</p> <div style="border: 1px solid gray; padding: 5px; margin-top: 5px;"> GSTIN : 07GLJ PB082 9M1ZX JMB IMPEX H. NO. 250 TO 257, KH. NO. 67/25 BLOCK-FNew Delhi North West Delhi, DELHI-110086 </div>	<p>To</p> <div style="border: 1px solid gray; padding: 5px; margin-top: 5px;"> GSTIN : 07AAG PG620 6Q2ZF S.K INDUSTRIES G-11 1st Floor SECTOR 2 Bawana Industrial Complex Bawana Delhi, DELHI-110039 </div>
--	---

Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
73269060	ARTCHITECURAL DESIGNER DECORATIVE ARTICLE FOR STAINLESS COIL	0 KGS	373405.00	9.000+9.000+NA+NA
Total Taxable Amount ` 373405.00		CGST Amount ` 33606.45	SGST Amount ` 33606.45	IGST Amount ` 0.00
CESS Amount ` 0.00				

Transportation Details

Transporter ID & Name : _____ Transporter Doc. No & Date : & 19/03/2025

Vehicle Details

Previously Verified Details

No Data Found

Ver.1.0

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Outward E-way Bill after a case was booked by DRI

9. MODUS OPERANDI:-

Investigation revealed that the modus operandi adopted by the importer was to illegally import 'Cold Rolled stainless steel in coil forms' by mis-declaring the same as 'Architectural Designer Decorative Article for Stainless Steel wall panel'. Initially, they were correctly classifying goods as 'Stainless Steel Cold Rolled Coils – Grade J3' falling under CTH 72193590. Subsequently, for importing 'Stainless Steel Cold Rolled Coils – Grade J3', there was a requirement to follow the mandatory provisions under Para 2(A) of General Notes to Import Policy and read with provisions envisaged under:-

- 1) Ministry of Steel Order dated 29.08.2024 [S.O. 3716 E] prescribed interalia that,
 - a) every steel and steel products in column (3) as per the schedule 1 shall conform to the corresponding Indian Standards
 - b) Every steel and steel products specified in column (3) of Schedule 1 shall be accompanied with a Test Certificate bearing the Standard Mark, issued by the Bureau of Indian Standards certified manufacturer, with each consignment.
 - c) Goods and articles specified in column (2) of Schedule 2 against serial number 1 shall conform to the corresponding essential requirements specified in column (3) of the said Schedule under a Certificate of Conformity from the Bureau of Indian Standards in accordance with Scheme-IV of Schedule-II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018.
- 2) Further, Circular issued under F.No. S-20011/14/2021-TECH dated 20th October 2023 by the Ministry of Steel, Government of India, Technical Division stating that all the Steel importers importing steel without BIS license to mandatorily apply and seek clarification from, the Ministry of Steel through QCO portal for each and every imported steel consignment.
- 3) The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, Government of India issued clarification under F. No. 401/88/2023-Cus.III dated 9th November, 2023 that, mandatory clarification is required only for steel products of those ITCHS codes which have been mapped with the Indian Standards notified under the Quality Control Order issued by Ministry of Steel.

The impugned goods imported by the importer are Stainless Steel in Coil form which fall under CTI 72193590, and thus, have to mandatorily follow the above provisions including mandatory

clarification from the Ministry of Steel for each consignment. Thus, in order to circumvent the NOC requirement/clarification from the Ministry of Steel in terms of the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 read with Circular No. S-20011/14/201-TECH dated 20th Oct 2023, they have deliberately mis-declared the description of goods and mis-classified them. It was observed that the importer on earlier occasions received an NOC for Bill of Entry Nos. 6043487 dated 10.10.2024 [RUD No. 28] and 6120501 dated 15.10.2024 [RUD No. 29]. The NOCs received by the importer in respect of the said B/E also mentioned that the Ministry of Steel had decided to give one time relaxation/exemption in all cases, where the steel had already come on Indian Ports or Bill of Lading has been generated on or before 3rd December 2024. However, they were not able to procure such NOCs for subsequent consignments imported by them, and hence, resorted to import of the 'Cold Rolled stainless steel in coil forms under CTH 72193590' by mis-declaring the same as 'Architectural Designer Decorative Article for Stainless Steel wall panel and mis-classifying them under CTH 73269060'.

10. SUMMARY AND ANALYSIS OF INVESTIGATION AND ANALYSIS OF STATEMENTS:-

- i.** An intelligence received by the DRI, MZU indicated that M/s JMB Impex (IEC: GLIPB0829M) was importing *CR stainless-steel in coil form*, in the guise of 'Architectural Designer Decorative Article for Stainless Steel Wall Panel' under CTH 73269060.
- ii.** Acting on the said intelligence, the containers mentioned at **Table 'H' ('I' - Sr. No. 1 & 2)** were placed on hold at the JWC Logistics Park Pvt. Ltd. CFS for examination which was conducted under a panchanama dated 04.02.2025 in the presence of a Chartered Engineer and a Positive Material Identification (PMI) Machine operator. It was informed that, prima facie, the goods in the said containers appeared to be *cold rolled stainless steel coils of 200 series and are non-magnetic in nature*.
- iii.** Later, a report was submitted by the Chartered Engineer stating that the goods in said consignment can be considered as *Architectural decorative steel of 200 series, however, they are in coil form* and further, the declared value of the said goods is low, and the value should be 10 to 15% more than the declared value.
- iv.** Further, the importer/IEC holder stated that on earlier occasions they filed Nine (09) B/E as mentioned in **Table - 'H' ('IV' - Sr. No. 9 to 17)** above, in which the goods viz. *Cold Rolled Stainless Steel coils* have been imported in the guise of 'Architectural Designer Decorative Article

for stainless steel wall panel'. The details of the said consignments have been submitted by Shri Harendra Saudan Singh, customs broker in his statement dated 04.03.2025 and Shri Deepak Bansal, the proprietor of M/s JMB Impex in his statement dated 11.02.2025 had agreed that in all the previous consignments, they had imported *Cold Rolled Stainless Steel in coil form*.

- v. Shri Deepak Bansal in his statement dated 11.02.025 had also informed that they had started mis-declaring the goods as '*Architectural Designer Decorative Article for stainless steel wall panel*' and mis-classifying the same under CTH 73269060 as they were not being able to obtain NOC from the Ministry of Steel as per the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 since 26.11.2024.
- vi. Further, two (02) more consignments were imported by M/s JMB Impex as mentioned at **Table 'H' ('II' - Sr. No. 3 & 4)** and the customs authorities vide Email dated 26.03.2025 were requested to forward the details of the said B/E for inclusion in the present investigation being carried out against M/s JMB Impex.
- vii. Shri Deepak Bansal and Shri Harendra Singh in their further statements dated 28.03.2025 informed that the goods importer under Bills of Entry as mentioned at **Table 'H' ('II' - Sr. No. 3 & 4)** above, are also *Cold Rolled Stainless Steel in Coil form* and the same have been mis-declared as *Architectural Designer Decorative Article for Stainless Steel Wall Panel*. He did not give any reason for not informing Customs authorities about the case booked by DRI and the investigation in progress.
- viii. It was later learnt that four (04) more consignments containing two (02) containers each, have been imported by M/s JMB Impex as mentioned at **Table 'H' ('III' - Sr. No. 5 to 8)** above and the goods in the said containers were also '*Cold Rolled Stainless Steel in Coil form*' which were mis-declared as '*Architectural Designer Decorative Article for Stainless Steel Wall Panel*'.
- ix. Statements of two main customers/purchasers who had purchased the imported goods from M/s JMB Impex in the past were also recorded and one of them had informed that the goods purchased by them from M/s JMB Impex were stainless steel in coil form and the other customer had informed that the goods purchased by them were stainless steel but in sheet form. They further informed that the goods declared as '*Architectural Designer Decorative Article for Stainless Steel Wall Panel*' were also Stainless Steel in Coil/Sheet form. The said statements clearly indicate that M/s JMB Impex had mis-declared the goods at the time of import in the past also as the goods sold by them to their customers were Cold Rolled Stainless Steel in Coil or in Sheet

form. The E-way Bill data of M/s JMB Impex revealed that while importing the goods, it was declared as Architectural Designer Decorative Article for stainless steel wall panel. However, at the time of inward as well as outward supply, majority of the E-way Bills have been generated by declaring them as SS Coils/Sheet. This clearly indicates that the goods imported were Stainless Steel in Coil form.

- x.** In the said case, a total of nine (09) Shipping Lines have handled the seventeen (17) consignments imported by M/s JMB Impex. These Shipping Lines have also filed the IGM by declaring the goods as 'Architectural Designer Decorative Article for Stainless Steel Wall Panel' or 'Architectural Designer Decorative Coil for Stainless Steel Wall Panel' and the CTI of the said goods has been mentioned as 73269060. Both the description as well as the CTI of the said goods has been incorrectly mentioned in the IGM without any due consideration of the actual goods being imported in the said consignments as the correct description of the goods would be 'Cold Rolled Stainless Steel Coils' and the correct CTI of the said goods is 72193590. Thus, the Shipping Lines have filed an incorrect IGM in respect of the said consignments.
- xi.** To summarize the above, M/s JMB Impex had resorted to misclassification of goods in as much as the impugned goods were correctly classifiable under CTI 72193590 '*Cold Rolled Stainless Steel Coils*'. However, the same was mis-classified and mis-declared as '*Architectural Designer Decorative Article for stainless steel wall panel*' and mis-classified the same under CTI 73269060. Initially, they were correctly classifying goods as '*Stainless Steel Cold Rolled Coils – Grade J3*' falling under CTH 72193590. Subsequently, for importing '*Stainless Steel Cold Rolled Coils – Grade J3*' until 26.11.2024. There was a requirement to follow the mandatory provisions as envisaged under Ministry of Steel Order dated 29.08.2024 [S.O. 3716 E] wherein, it has been prescribed inter alia that, every steel and steel products in column (3) as per the schedule 1 shall conform to the corresponding Indian Standards. Further, Circular issued under F.No. S-20011/14/2021-TECH dated 20th October, 2023 by the Ministry of Steel, Government of India, Technical Division stating that all the Steel importers importing steel without BIS license to mandatorily apply and seek clarification from, the Ministry of Steel through QCO portal for each and every imported steel consignment. The requirement was further mandated by Central Board of Indirect Taxes and Customs instruction under F. No. 401/88/2023-Cus.III dated 9th November, 2023 that, mandatory clarification is required only for steel products of those ITCHS codes which have been mapped with the

Indian Standards notified under the Quality Control Order issued by Ministry of Steel.

- xii.** The impugned goods of the IEC holder falls under CTI 72193590 and thus, has to mandatorily follow the above provisions. In order to circumvent the NOC requirement from the Ministry of Steel in terms of the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 read with Circular No. S-20011/14/201-TECH dated 20th Oct 2023, they have deliberately mis-declared the description of the imported goods and mis-classified them. By doing so, they had earlier imported 706.379 MTS (in 13 Bills of Entry) of the said goods which had been cleared for home consumption and 220.406 MTS (in 04 Bills of Entry) of the said goods in the present consignments, which had been seized and have therefore, rendered themselves liable for penalty for violating the provisions of the Customs Act, 1962 read with the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 issued by the Ministry of Steel. Relevant portion of the above Circulars issued are given below:

F. No. S-20011/14/2021-TECH
Ministry of Steel
Government of India
Technical Division

Udyog Bhawan, New Delhi
Dated: 20th October, 2023

CIRCULAR

Subject: All the steel importers importing steel without BIS license to mandatorily apply and seek clarification from Ministry of Steel through QCO Portal for each & every imported steel consignment.

The Ministry of Steel has notified Steel and Steel Products (Quality Control) Order under the BIS Act, 2016. Periodically the Ministry issues such QCO orders to cover more grades of steel and related products.

The Quality Control Order mandates that all the steel products imported into the country must be having BIS license / certification and accompanied with Mill Test Certificate and be marked with ISI and BIS license number.

For smooth implementation of the Quality Control Order, the Ministry of Steel has constituted a Technical Committee (w.e.f. October 2018) for examination and analysis of the application(s) received for issuance of clarification, whether the product(s) which are being imported without BIS certification are covered under Steel QCO or not.

For issuing of the said clarifications to the steel importers, the Ministry of Steel has launched a dedicated portal, known as TCQCO Portal (<https://tc-qco.steel.gov.in/tc-qco>) w.e.f. August 2020,

It is mandatory for all the steel importers to apply and seek clarification on the aforesaid dedicated portal for each & every steel consignment which is imported in the country without BIS license/ certification. It is clarified that the Ministry of Steel issues clarification for each single import consignment. In this regard it is further clarified for each & every consignment the importer need submit fresh application through TCQCO portal, unless stated otherwise in the clarification issued.

The information regarding the Technical Committee Meeting (<https://steel.gov.in/technical-committee>) and Steel Quality Control Order (<https://steel.gov.in/quality-control-orders>) are available on the Ministry of Steel's website as well as on the TCQCO Portal.

This circular clarifies the circular dated 20th December 2018 on the same subject.

Parmjeet Singh
20/10/2023
(Parmjeet Singh)
Addl. Industrial Adviser

401/88/2023-Cus.III

I/76824/2023

F.No.401/88/2023-Cus.III
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No. 229A, North Block,
New Delhi, Dated, 9th Nov, 2023

To

All Principal Chief Commissioners/ Chief Commissioners (Customs/ Customs
(Preventive)/ Customs & Central Tax).

Subject: - Clarification of Ministry of Steel on applicability of Circular dated 20.10.2023 issued by Ministry of Steel mandating all the steel Importers importing steel without BIS license to apply and seek clarification from Ministry of Steel through QCO Portal for each & every imported steel consignment

Madam/ Sir,

Reference is invited to circular F.No. S-20011/14/2021-TECH dated 20.10.2023 issued of Ministry of Steel on the subject matter (copy attached).

2. In this regard, it is informed that the Ministry of Steel has further clarified that mandatory clarification is required only for steel products of those ITCHS codes which have been mapped with the Indian Standards notified under the Quality Control Order issued by Ministry of Steel.

Yours faithfully,

Encl: As above

Signed by Sanjeet Kumar

Date: 09-11-2023 19:05:43

Reason: Approved

(Sanjeet Kumar)

OSD (Cus-IV)

Customs Policy Wing

Email: uscus.3-dor@gov.in

Tel: 011-23001010

MINISTRY OF STEEL

ORDER

New Delhi, the 29th August, 2024.

S.O. 3716(E). —In exercise of the powers conferred by section 16 read with section 17 and sub-section (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016) (hereinafter referred to as the said Act) and in supersession of the Steel and Steel Products (Quality Control) Order, 2024, published *vide* notification number S.O. 574(E), dated the 5th February, 2024 in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), dated the 8th February, 2024, except as respects things done or omitted to be done before such supersession, the Central Government being of the opinion that it is necessary to do so in the public interest and after consulting the Bureau of Indian Standards, hereby makes the following Order, namely:-

1. **Short title and commencement.**— (1) This Order may be called the Steel and Steel Products (Quality Control) Order, 2024.
(2) Save as otherwise provided in this Order, it shall come into force on the date of its publication in the Official Gazette.
2. **Application.**— This Order shall apply to steel and steel products specified in column (3) of Schedule 1 and goods or articles specified in column (2) of Schedule 2, annexed to this Order, except steel and steel products manufactured domestically for export which conform to any other specification required by a foreign buyer.
3. **Conformity to Standards and essential requirements.**— (1) Every steel and steel product specified in column (3) of Schedule 1 shall conform to the corresponding Indian Standards specified in column (2) of the said Schedule with effect from the dates specified in column (5) thereof.
(2) Every steel and steel products specified in column (3) of Schedule 1 shall be accompanied with a Test Certificate bearing the Standard Mark, issued by the Bureau of Indian Standards certified manufacturer, with each consignment.
(3) Goods and articles specified in column (2) of Schedule 2 against serial number 1 shall conform to the corresponding essential requirements specified in column (3) of the said Schedule under a Certificate of Conformity from the Bureau of Indian Standards in accordance with Scheme-IV of Schedule-II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018.
(4) Goods and articles specified in column (2) of Schedule 2 against serial number 2 shall be made from the stainless steel as input material, specified in column (3) of Schedule 1, conforming to Indian Standards specified in column (2) of Schedule 1, bearing Standard Mark under a licence from the Bureau of Indian Standards in accordance with Scheme - I of Schedule - II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 and shall be accompanied with—
(a) the test certificate of the goods and articles specified in column (2) of Schedule 2 against serial number 2 with

[भाग II—खण्ड 3(ii)]

भारत का राजपत्र : असाधारण

33

each consignment; and

- (b) the test certificate bearing the Standard Mark of input material issued by the Bureau of Indian Standards certified manufacturer with each consignment.
(5) Goods and articles specified in column (2) of Schedule 2 against serial numbers 3, 4, 5, 6 and 7 shall be made from tin plate as input material, as specified against serial numbers 108 and 109 in column (3) of Schedule 1, conforming to Indian Standards specified in corresponding column (2) of Schedule 1, bearing Standard Mark under a license from the Bureau of Indian Standards in accordance with Scheme - I of Schedule - II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 and shall be accompanied with the test certificate of the input material.
4. **Compulsory use of Standard Mark.**— (1) Every steel and steel products specified in column (3) of Schedule 1 shall bear the Standard Mark under a licence from the Bureau of Indian Standards in accordance with Scheme-II of Schedule-II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018.
(2) The sub-standard or defective steel and steel product, which do not conform to the specified standard, shall be disposed off as scrap in such a way so that there is no violation of the provisions of clause (b) of sub-section (1) of section 17 of the Bureau of Indian Standards Act, 2016 (11 of 2016).
5. **Certifying and enforcement authority.**— The Bureau of Indian Standards shall be the certifying and enforcing authority in respect of the steel and steel products and the goods and articles specified in this Order.

52.	IS 6911: 2017	Stainless steel plate, sheet and strip – Specification.	72191111	72192412	72199011	With immediate effect.
			72191112	72192413	72199012	
			72191190	72192419	72199013	
			72191200	72192421	72199090	
			72191300	72192422	72201110	
			72191400	72192423	72201121	
			72192111	72192429	72201122	
			72192112	72192490	72201129	
			72192121	72193111	72201190	
			72192122	72193112	72201210	
			72192131	72193121	72201221	
			72192132	72193122	72201222	
			72192141	72193190	72201229	
			72192142	72193210	72201290	
			72192190	72193220	72202010	
72192211	72193290	72202021				
72192212	72193310	72202022				
72192219	72193320	72202029				

			72192291	72193390	72202090	
			72192292	72193410	72209010	
			72192299	72193420	72209021	
			72192310	72193490	72209022	
			72192320	72193510	72209029	
			72192390	72193520	72209090	
			72192411	72193590		

11. VALUATION OF GOODS:-

11.1 The value mentioned in the import documents/ invoices pertaining to the impugned seized *CR Stainless Steel in coil form* was not the true and correct value inasmuch as, the said impugned goods were imported by way of mis-declaration in the guise of *Architectural Designer Decorative Article for Stainless Steel wall panel*. Further, the importer as well as the CHA in their statements have admitted that the value as mentioned in the import documents/invoices have been assessed by the customs authorities at the time of clearances in respect of past consignments of Cold Rolled Stainless Steel in Coil form and there was an increase in the assessable value which they have accepted, and customs duty have been paid on the same. Thus, it has been accepted by the Custom Broker that the value of the goods must be taken based on the newly assessed value. The “transaction value” as envisaged under Section 14 (1) of the Customs Act, 1962 read with Rule 3 (1) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, was, therefore, not available to arrive at its correct Value and thus, the declared value for the impugned goods is liable to be rejected under Rule 12 of the Valuation Rules, 2007 read with Rule 11 of the Valuation Rules, 2007.

11.2 Rule 3 (4) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, lays down that if value cannot be determined as per Rule 3 (1) *ibid*, determination of value has to be done sequentially through Rules 4 to 9 *ibid*.

11.3 Rule 4 *ibid* provide for valuation based on “identical” goods. From the data available as per ICES, the goods cleared in the past by M/s JMB Impex appear to be identical with respect to description of goods, Country of Origin, Supplier and pertaining to the same time period and therefore **Rule 4 *ibid* which refers to “identical” goods, appear**

to be applicable in the said case. A table depicting some of the past clearances made by M/s JMB Impex is as given below:

Sr. No.	Bill of Entry No. and Date	Goods Description	Price per MT (in USD)
1	6043487 dated 10.10.2024	Cold Rolled Stainless Steel Coil – Grade J3	1295
2	6120501 dated 15.10.2024	Cold Rolled Stainless Steel Coil – Grade J3	1295
3	6343132 dated 26.10.2024	Cold Rolled Stainless Steel Coil – Grade J3	1295

11.4 Further, the IEC holder/Importer and the CHA in their respective statements had also admitted that, regarding the valuation of the said goods, there is a difference in the value due to the mis-declaration by M/s JMB Impex. He further stated that to the best of his knowledge, the value of the Cold Rolled Stainless Steel coils should be USD 1295 per metric tonne, which was also the value taken by the customs when the goods were properly declared by M/s JMB Impex.

11.5 Furthermore, the Govt. Empaneled Valuer who was present at the time of examination of the goods in the containers identified the goods in the container and ascertained the correct value of the goods vide his Report No. INS/CER/2425-155 dated 14.02.2025 stating inter-alia that:-

“Based on Physical and Visual inspection of the above cargo, in our opinion/view the Stainless-Steel coils can be considered as Architextural decorative steel of 200 series, however, they are in coils and not in panel form as declared, in the present state/condition. As regards the value, Valuation of metals is prerogative of the assessing authority which is done based on LME prices with standard deduction. However, the value declared appears to be low and should be 10 to 15% more than the declared value.”

11.6 Thus, the value of the Cold Rolled Stainless Steel coils should be USD 1295 per metric tonnes, which is also the value as taken by the customs when the goods were properly declared by M/s JMB Impex, which if converted to INR would be Rs. 113/- per Kg (by taking the exchange rate as Rs. 87.10/- per USD). In addition to the above, the Valuation Report submitted by the Government Empaneled Valuer and the statement of the Importer and the CHA admitting the value of the similar goods cleared by them earlier, the value of the goods which

have been recovered and seized from the containers have been worked out and the details are enumerated as under:-

A. In respect of the 'live consignment' of mis-declared 'Stainless Steel Cold Rolled in Coil form' intercepted by the DRI & Customs (Docks) Authorities, seized from container Nos. mentioned at Table 'H' ('I' & 'II' - Sr. No. 1 to 4) above:-

TABLE - 'J'

Sr. No.	Goods Declared	Quantity (Kgs)	Avg. Value declared by the importer	Total Value (in Rs.)	Avg. Value per Kg. as per CE, Importer & CHA	Total Value redetermined under Rule 4 of Customs Valuation Rules 2007 (in Rs.)	Differential Value (in Rs.)
1	Architectural Designer Decorative Article for Stainless Steel Wall Panel	1,11,104	Rs. 93	1,03,32,672	Rs. 113	1,25,54,752	22,22,080
2	Architectural Designer Decorative Article for Stainless Steel Wall Panel	1,09,302	Rs. 100	1,09,30,200	Rs. 113	1,23,51,126	14,20,926

B. In respect of 'the consignments which were cleared after the case was booked by DRP' by M/s JMB Impex, without informing the Customs authorities as well as the DRI, as mentioned at Table 'H' ('III' - Sr. No. 5 to 8) above after the case was booked by the DRI:-

TABLE 'K'

Sr. No.	Goods Declared as	Quantity (Kgs)	Avg. Value declared by the importer	Total Value in (Rs.)	Avg. Value per Kg. as per CE, Importer & CHA	Actual Value redetermined under Rule 4 of Customs Valuation Rules, 2007 (in Rs.)	Differential Value (in Rs.)
1	Architectural Designer Decorative Article for	2,16,911	Rs. 103	2,23,41,833	Rs. 113	2,45,10,943	21,84,014

	Stainless Steel Wall Panel						
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C. In respect of 'past consignments of mis-declared imported 'Stainless Steel Cold Rolled Coils' imported in the guise of 'Architectural Designer Decorative Articles for Stainless Steel wall panels', already cleared for home consumption as mentioned at Table 'H' ('IV' - Sr. No. 9to17):- above before the case was booked by the DRI:-

TABLE - 'L'

Sr. No.	Goods Declared	Quantity (Kgs)	Avg. Value declared by the importer	Total value (in Rs.)	Avg. Value per Kg. as per CE, Importer and CHA	Total Value redetermined under Rule 4 of Customs Valuation Rules, 2007 (In Rs.)	Differential Value (Rs.)
1	Architectural Designer Decorative Article for Stainless Steel Wall Panel	4,89,468	Rs. 97	4,74,78,396	Rs. 113/-	5,53,09,884	80,34,869

11.7 In view of the above, the value of the imported consignments as declared in the seventeen (17) B/E mentioned in Table - 'H' above is liable to be rejected and to be re-determined according to Rule 4 of the Valuation Rules, 2007. Thus, the re-determined assessable value has been arrived at Rs. 10,47,26,705/-.

12. CLASSIFICATION OF GOODS:-

12.1 In the said case, the IEC holder/importer had deliberately mis-declared the description of goods and accordingly, mis-classified the goods under CTI 73269060 though the goods should have been classified under CTI 72193590. The details of the same are as under:-

Sr. No.	CTI	Description	BCD Rate	SWS Rate	IGST Rate
1	73269060	Other Articles of Iron and	10%	10%	18%

		Steel – Manufactures of Iron and Steel			
2	72193590	Flat-Rolled Products Of Stainless Steel, Of A Width Of 600 Mm Or More - Others	7.5%	10%	18%

12.2 For importing goods falling under 72193590, a NOC is required to be obtained from the Ministry of Steel in terms of the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 in respect of CTI 72193590 as mentioned at Sr. No. 52 of the said order. Accordingly, to circumvent the said NOC requirement, the IEC holder/importer had deliberately mis-classified their goods. A screenshot of an NOC issued to them for the past correctly declared consignment is placed below:

F. No. S-20011/1/2023-TECH
Government of India
Ministry of Steel
(Technical Division)



Udyog Bhawan, New Delhi-110011
Dated:06/12/2024

To,
JMB IMPEX
H. NO. 250 TO 257, KH. NO. 67/25,
BLOCK-F, KRISHAN VIHAR
NORTH WEST,
DELHI - 110086
JMBIMPEX0829@GMAIL.COM

Sub:One-time NOC/ Exemption with the approval of Competent Authority.

Kindly refer to your letter/ application No. 2024-11-89608/Flat/MIT dated 04.10.2024 on the subject mentioned above.

Cases have come to the knowledge of the Ministry where many steel importers have imported steel without grant of NOC/ exemption from Ministry of Steel. In view of that such applications were earlier rejected by the Designated Committee of the Ministry on case-to-case basis. Large number of representations have been received from such importers as well as associations informing that they have already imported the steel anticipating the NOC/exemption and rejection of NOC/exemption will lead to a lot of financial loss to such importers.

The issue has been examined in the Ministry and with the approval of Competent Authority, it has been decided to give one time NOC/ exemption in all cases, where the steel has already come on Indian Ports or Bill of Lading has been generated on or before 3rd December, 2024. It is made clear that this waiver is being given as a one-time opportunity in view of possible financial loss to large number of importers and should not be taken as a precedent for future applications.

It is also made clear that all future applications will have to adhere to the norms prescribed by the Ministry and no relaxations will be granted. All such applicants whose applications come in the above category may delete fresh applications which have been submitted on the SIMS-2 Portal for the same consignments

Please note that this clarification is valid only for the grade mentioned below for import of one consignment only, as specifically mentioned in your aforementioned letter/ application, details of which are given below:

Importer	JMB IMPEX
ITC HS Code	72193590
Description of the item/Product	Cold Rolled Stainless Coil Grade J3
Grade	J3
Quantity(Tonnes)	83.336
Bill of Lading & Date	030E533898 & 23/09/2024
Invoice No. & Date	MCHBG240831-2 & 12/09/2024
Mill Test Certificates No. & Date	MCHBG240831-2 & 12/09/2024

Please also note that the views expressed are based on the documents submitted by you and not on physical verification of the material. In case, subsequently, the material declared is found not matching with the documents submitted by you, the entire responsibility lies on you and your company.

This is a system generated letter and does not require any signature.

This has the approval of the competent authority.

Regards:
Technical Division
Ministry of Steel

Further, the customers to whom the IEC holder/importer had sold the goods have also informed that the correct classification of the goods is CTI 7219 or 7220. Thus, even though the rate of duty is higher as per the CTI declared by the IEC holder, the goods have been undervalued and duty paid in respect of the nine (09) B/E as detailed in the following paragraph is short paid.

13. **CALCULATION AND DEMAND OF DUTY:**

The goods which have been seized by DRI are liable for confiscation under Section 111 of the Customs Act, 1962. However, the goods which have been cleared to the local market are not available for confiscation and therefore, differential duty has to be paid by M/s JMB Impex in respect of these consignments as per the provisions of Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962 in respect of the consignments the details which are mentioned in **Table - H (Sr. No. 08 and Sr. No. 10 to 17)** above. The differential duty in respect of these consignments are **Rs. 7,11,202/- (Rupees Seven Lakh Eleven Thousand Two Hundred and Two only)**. The calculation of duty is given in detail in **Annexure - D** to this investigation report. A summary of the duty amount is as given in the following table:

A. In respect of ‘the consignments which were cleared after the case was booked by DRP’ by M/s JMB Impex, without informing the Customs authorities as well as the DRI that, investigation in the identical matter is in progress, as mentioned at *Table ‘H’ (‘III’ - Sr. No. 5 to 8)* above after the case was booked by the DRI:-

Sr. No.	Bill of Entry No.	Duty Paid (in Rs.)	Amount of Duty to be paid (in Rs.)	Differential Duty (in Rs.) - ‘A’
1	8497510 // 22.02.25	15,96,195	16,88,253	92,058

B. In respect of ‘past consignments of mis-declared imported ‘Stainless Steel Cold Rolled Coils’ imported in the guise of ‘Architectural Designer Decorative Articles for Stainless Steel wall panels’, already cleared for home consumption as mentioned at *Table ‘H’ (‘IV’ - Sr. No. 9 to 17)*:- above before the case was booked by the DRI:-

Sr. No.	Bill of Entry No.	Duty Paid (in Rs.)	Amount of Duty to be paid (in Rs.)	Differential Duty (in Rs.) - ‘B’
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1	7300491 // 18.12.2024	16,33,795	16,63,556	29,761
2	7474393 // 27.12.2024	15,94,571	16,75,466	80,895
3	7626489 // 06.01.2025	15,97,401	16,96,401	99,000
4	7643623 //06.01.2025	17,31,730	17,37,708	5,978
5	7663218 // 07.01.2025	16,87,919	17,46,734	58,816
6	7828858// 17.01.2025	15,82,430	16,86,184	1,03,754
7	7920571// 22.01.2025	15,97,055	17,17,525	1,20,470
8	7940113// 23.01.2025	15,97,055	17,17,525	1,20,470
Total				6,19,144
Grand Total ('A' + 'B')				7,11,202

14. RELEVANT PROVISIONS OF THE LAW IN SO FAR AS THEY APPLY TO THIS CASE ARE AS BELOW:

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

14.1 The Customs Act, 1962

- a) Section 2(2) of the Customs Act, 1962 defines "assessment" as determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to-**
- (a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;*
 - (b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;*
 - (c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;*
 - (d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;*

- (e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act, or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;*
- (f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;*
- b) Section 2(4) of the Customs Act, 1962 defines "bill of entry" means a bill of entry referred to in section 46;**
- c) Section 2(23) of the Customs Act, 1962 defines "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;**
- d) Section 2(25) of the Customs Act, 1962 defines "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;**
- e) Section 2(26) of the Customs Act, 1962 defines "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;**
- f) Section 2(33) of the Customs Act, 1962 defines "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;**
- g) Section 2(41) of the Customs Act, 1962 defines "value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub-section (1) or sub-section (2) of Section 14;**
- h) Section 28(4) of the Customs Act, 1962:**
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 wilful 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 11[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.

i) Section 28AA of the 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.

j) Section 30. Delivery of [arrival manifest or import manifest] or import report

- (i) a vessel; or
- (ii) an aircraft; or

(iii) a vehicle, carrying imported goods or export goods or any other person as may be specified by the Central Government, by notification in the Official Gazette, in this behalf shall, in the case of a vessel or an aircraft, deliver to the proper officer an arrival manifest or import manifest by presenting electronically prior to the arrival] of the vessel or the aircraft, as the case may be, and in the case of a vehicle, an import report within twelve hours after its arrival in the customs station, in 5 [such form and manner as may be prescribed] and if the 1 [arrival manifest or import manifest] or the import report or any part thereof, is not delivered to the proper officer within the time specified in this sub-section and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or any other person referred to in this sub-section, who caused such delay, shall be liable to a penalty not exceeding fifty thousand rupees:]

6 [Provided that the 7 [Principal Commissioner of Customs or Commissioner of Customs] may, in cases cases where it is not feasible to deliver 1 [arrival manifest or import manifest] by presenting electronically, allow the same to be delivered in any other manner.]

(2) The person delivering the 1 [arrival manifest or import manifest] or import report shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.

(3) If the proper officer is satisfied that the 1 [arrival manifest or import manifest] or import report is in any way incorrect or incomplete, and that there was no fraudulent intention, he may permit it to be amended or supplemented.

k) Section 46 of the Customs Act, 1962 states that (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 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.*

l) Section 110 of the Customs Act, 1962- Seizure of goods, documents and things:

(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:

Provided *that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer, or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:*

Provided *further that where it is not practicable to seize any such goods, the proper officer may serve an order on the owner of the goods or the beneficial owner or any person holding himself out to be importer, or any other person from whose custody such goods have been found, directing that such person shall not remove, part with, or otherwise deal with such goods except with the previous permission of such officer.*

(1A) *The Central Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification in the Official Gazette, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (1), be disposed of by the proper officer in such manner as the Central Government may, from time to time, determine after following the procedure hereinafter specified.*

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m) Section 111 of the Customs Act, 1962- Confiscation of improperly imported goods, etc.:

The following goods brought from a place outside India shall be liable to confiscation-

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(d) 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.

(f) provides that any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned are liable for confiscation.

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77

(m) 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 trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

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n) 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;

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o) Section 114A - 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 wilful 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.

Provided *that where such duty or interest, as the case may be, as determined under sub-section (8) of section 28, and the interest payable thereon under section 28AA, is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined:*

Provided further *that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso :*

Provided also *that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:*

Provided *also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section 28AA, and twenty-five*

percent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect :

Provided also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.

Explanation - For the removal of doubts, it is hereby declared that -
(i) the provisions of this section shall also apply to cases in which the order determining the duty or interest sub-section (8) of section 28 relates to notices issued prior to the date on which the Finance Act, 2000 receives the assent of the President;

(ii) any amount paid to the credit of the Central Government prior to the date of communication of the order referred to in the first proviso or the fourth proviso shall be adjusted against the total amount due from such person.

p) Section 114AA of the Customs Act, 1962- Penalty for use of false and incorrect material:

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, shall be liable to a penalty not exceeding five times the value of goods.

q) Section 117 of the 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.

r) Section 124 of the Customs Act, 1962- Issue of show cause notice before confiscation of goods, etc.:

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person -

(a) *is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

14.2 The Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018.

14.3 Foreign Trade (Development and Regulation) Act, 1992 -

- (i) Section 3(3) of Foreign Trade (Development & Regulation Act), 1992 - Powers to make provisions relating to imports and exports — (1) The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.*
- (2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the 1[import or export of goods or services or technology]:*
- (3) All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.*
- (4) Without prejudice to anything contained in any other law, rule, regulation, notification or order, no permit or licence shall be necessary for import or export of any goods, nor any goods shall be prohibited for import or export except, as may be required under this Act, or rules or orders made thereunder.*
- (ii) Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 provides inter-alia, for formulation of the export and import policy by the Central Government from time to time.*
- (iii) Section 7 of the Foreign Trade (Development and Regulation) Act, 1992, states that no import can take place without a valid Import Export Code Number unless otherwise exempted.*

- (iv) *Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992 states no export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.*

14.4 Foreign Trade (Regulation) Rules, 1993 -

- (i) *Rule 11 of the Foreign Trade (Regulation) Rules, 1993 stipulates inter-alia that on the importation into any custom port of any goods, whether liable to duty or not, the owner of such 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 shall subscribe a declaration of the truth of such statement at the foot of such bill of entry or any other document.*
- (ii) *Rule 14 (2) of the Foreign Trade (Regulation) Rules, 1993 stipulates inter-alia that no person shall employ any corrupt or fraudulent practice for the purposes of importing or exporting any goods.*

14.5 Sea Cargo Manifest and Trans-shipment Regulations, 2018.

Notification No. 38/2018-Customs (N.T.) dated 11th May, 2018

Delivery of an Arrival Manifest. - (1) An authorised sea carrier carrying imported goods, export goods or coastal goods, shall deliver the arrival manifest to the proper officer electronically;

Provided that where it is not practicable to deliver the arrival manifest or any part thereof electronically, then the manifest or any part thereof shall be submitted manually in duplicate with the approval of the Commissioner of Customs or any other officer authorized by him:

Provided further that for the vessels carrying only coastal goods and operating from exclusive berths meant for coastal goods at the loading as well as the unloading ports, there shall be no requirement of delivering arrival manifest.”;

(2) The arrival manifest shall consist of, -

(a) an application for entry inwards in Form-II (except in case of vessel carrying exclusive coastal goods);

(b) a general declaration in Form-III;

(c) vessel’s stores list in Form- IV;

(d) list of private property in the possession of the Master and crew, in Form- V

(e) cargo declaration: - (i) for vessel arriving at an Indian port from a Foreign port in Form-VIA; or (ii) for vessel arriving at an Indian Port from another Indian Port directly or through designated foreign route in Form-VIB;

(f) any other declaration which, under the provisions of the Customs Act or any other Act for the time being in force is required to be delivered to the proper officer on arrival of vessel.

(3) The general declaration and cargo declaration shall be delivered before the departure of the vessel from last port of call and the rest of the arrival manifest shall be delivered before arrival of the vessel.

(4) Notwithstanding anything contained in sub-regulation (3), the authorised sea carrier may update the information furnished in Form- VIA and Form- VIB, -

(i) before 48 hours of expected arrival at the destination customs port, for the vessels on voyage of more than ninety-six hours between departure from the last port of call and arrival at the next port;

(ii) before 24 hours of expected arrival at the destination customs port, for the vessels on voyage of forty-eight to ninety-six hours between departure from the last port of call and arrival at the next port;

(iii) before 6 hours of expected arrival at the destination customs port for the vessels on voyage of less than forty-eight hours between departure from the last port of call and arrival at the next port:

Provided that for vessels carrying non-containerized cargo, whether or not carrying containerized cargo, the authorised sea carrier may, irrespective of the voyage duration, update the arrival manifest before entry inwards at the destination customs port.”

14.6 Import Manifest (Vessels) Regulations, 1971 Notification No. 35-Cus., dated 17th April 1971 as amended by Notification No. 17/95-Cus. (N.T.), dated 13-3-1995 and No. 112/2003 dated 19-12-2003.

14.7 Ministry of Steel Order dated 29.08.2024 [S.O. 3716 E] issued by the Joint Secretary of the Government of India wherein it has been clarified that an NOC is required for the goods having CTI 72193590 as given at Sr. No. 52 of the said order.

14.8 Circular issued under F.No. S-20011/14/2021-TECH dated 20th October, 2023 by the Ministry of Steel, Government of India.

F. No. S-20011/14/2021-TECH
Ministry of Steel
Government of India
Technical Division

Udyog Bhawan, New Delhi
Dated: 20th October, 2023

CIRCULAR

Subject: All the steel importers importing steel without BIS license to mandatorily apply and seek clarification from Ministry of Steel through QCO Portal for each & every imported steel consignment.

The Ministry of Steel has notified Steel and Steel Products (Quality Control) Order under the BIS Act, 2016. Periodically the Ministry issues such QCO orders to cover more grades of steel and related products.

The Quality Control Order mandates that all the steel products imported into the country must be having BIS license / certification and accompanied with Mill Test Certificate and be marked with ISI and BIS license number.

For smooth implementation of the Quality Control Order, the Ministry of Steel has constituted a Technical Committee (w.e.f. October 2018) for examination and analysis of the application(s) received for issuance of clarification, whether the product(s) which are being imported without BIS certification are covered under Steel QCO or not.

For issuing of the said clarifications to the steel importers, the Ministry of Steel has launched a dedicated portal, known as TCQCO Portal (<https://tc-qco.steel.gov.in/tc-qco>) w.e.f. August 2020,

It is mandatory for all the steel importers to apply and seek clarification on the aforesaid dedicated portal for each & every steel consignment which is imported in the country without BIS license/ certification. It is clarified that the Ministry of Steel issues clarification for each single import consignment. In this regard it is further clarified for each & every consignment the importer need submit fresh application through TCQCO portal, unless stated otherwise in the clarification issued.

The information regarding the Technical Committee Meeting (<https://steel.gov.in/technical-committee>) and Steel Quality Control Order (<https://steel.gov.in/quality-control-orders>) are available on the Ministry of Steel's website as well as on the TCQCO Portal.

This circular clarifies the circular dated 20th December 2018 on the same subject.

Parmjeet Singh
20/10/2023
(Parmjeet Singh)
Addl. Industrial Adviser

14.9 The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, Government of India issued clarification under F. No. 401/88/2023-Cus.III dated 9th November, 2023.

401/88/2023-Cus.III

I/76824/2023

F.No.401/88/2023-Cus.III
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No. 229A, North Block,
New Delhi, Dated, 9th Nov, 2023

To

All Principal Chief Commissioners/ Chief Commissioners (Customs/ Customs
(Preventive)/ Customs & Central Tax).

Subject: - Clarification of Ministry of Steel on applicability of Circular dated 20.10.2023 issued by Ministry of Steel mandating all the steel Importers importing steel without BIS license to apply and seek clarification from Ministry of Steel through QCO Portal for each & every imported steel consignment

Madam/ Sir,

Reference is invited to circular F.No. S-20011/14/2021-TECH dated 20.10.2023 issued of Ministry of Steel on the subject matter (copy attached).

2. In this regard, it is informed that the Ministry of Steel has further clarified that mandatory clarification is required only for steel products of those ITCHS codes which have been mapped with the Indian Standards notified under the Quality Control Order issued by Ministry of Steel.

Yours faithfully,

Encl: As above

Signed by Sanjeet Kumar
Date: 09-11-2023 19:05:43
Reason: Approved

(Sanjeet Kumar)
OSD (Cus-IV)
Customs Policy Wing
Email: uscus.3-dor@gov.in
Tele: 011 23094012

Copy to:
ADG (NCTC), DG ARM, Mumbai

14.10 As per Section 16 of the BIS Act, 2016 - (1) *If the Central Government is of the opinion that it is necessary or expedient so to do in the public interest or for the protection of human, animal or plant health, safety of the environment, or prevention of unfair trade practices, or national security, it may, after consulting the Bureau, by an order published in the Official Gazette, notify—*

(a) goods or article of any scheduled industry, process, system or service; or

(b) essential requirements to which such goods, article, process, system or service, which shall conform to a standard and direct the use of the Standard Mark under a licence or certificate of conformity as compulsory on such goods, article, process, system or service.

14.11 As per the Para 2 (A) of General Notes to Foreign Import Policy, the quality of the products that are subject to mandatory Indian Standards, as applicable to domestic goods, shall be required to comply with the quality specified for the product as per the same Indian Standards. For compliance of this requirement, all manufacturers/exporters of these products to India shall be required to obtain BIS license for using the Standards mark on their products.

15. LIABILITY FOR CONFISCATION OF THE GOODS:

A. In respect of the ‘live consignment’ of mis-declared ‘Stainless Steel Cold Rolled in Coil form’ intercepted by the DRI & Customs (Docks) Authorities, seized from container Nos. mentioned at Table ‘H’ (‘I’ & ‘II’ - Sr. No. 1 to 4) above:-

The goods imported under B/E Nos.as mentioned in **Table ‘H’ (‘I’ & ‘II’ -Sr. No. 1 to 4)** which had been declared as “Architectural Designer Decorative Article for Stainless Steel Wall Panel” had been mis-declared and mis-classified wherein, the goods which appeared to be ‘Cold Rolled Stainless Steel in Coil form’ were found at the time of examination. The Chartered Engineer report confirmed that the said goods were Cold Rolled Stainless Steel in Coil form and the same are of 200 series. The goods were therefore seized under the provisions of Section 110 of the Customs Act, 1962 as the said goods appeared to be liable for confiscation under Section111(d) of the Customs Act, 1962, since they are restricted for importation as there was a requirement of obtaining NOC from the Ministry of Steel as per the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 read with Circular No. S-20011/14/201-TECH dated 20th

October, 2023 and CBIC Circular bearing F.No. 401/88/2023-Cus.III dated 09th November 2023. Hence, the goods fall under the prohibited category. Import of such goods can be done only after obtaining NOC, which was not available in the present case. Accordingly, all the goods were seized under the provisions of Section 110 of the Customs Act, 1962 as the same appears to be liable for confiscation under Section 111(d) of the Customs Act, 1962, for the aforesaid violation. Hence, the restriction imposed on the import to an extent a prohibition, and any violation of the said conditions/restrictions would make the subject seized goods liable for confiscation under Section 111 Customs Act, 1962. The same is applicable in this case too, and therefore, the seized goods appear to be liable for confiscation under the provisions of Sections 111(d) of the Customs Act, 1962.

The impugned goods were prohibited which required to be mentioned under the regulations in an arrival manifest viz. IGM which they have failed to do so. The goods were not correctly declared in respective IGM filed under Section 30 of the Customs Act, 1962 read with the Import Manifest (Vessels) Regulation, 1970 or SCMTR, 2018, as the case may be. Hence, the same are liable for confiscation under Section 111(f) of the Customs Act, 1962, for the said violation.

Further, the goods were mis-declared and brought illegally into India without declaring to the Customs authority. Therefore, the said goods were not included and did not correspond in respect of value or any other particular with the declaration made under section 46 of the Customs Act, 1962. Hence, the same are liable for confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962, for the said violation.

B. In respect of ‘the consignments which were cleared after the case was booked by DRI’ by M/s JMB Impex, without informing the Customs authorities as well as the DRI, as mentioned at Table ‘H’ (‘III’ - Sr. No. 5 to 8) above, after the case was booked by the DRI:-

The Importer and the CHA had admitted that the goods imported under B/E as mentioned at **Table ‘H’ (Sr. No. 5 to 8)** above and declared as *Architectural Designer Decorative Article for Stainless Steel Wall Panel* were also the same goods viz. *CR Stainless Steel Coils – Grade J3* and the said goods had also been imported without obtaining an NOC from the Ministry of Steel as per the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 read with

Circular No. S-20011/14/201-TECH dated 20th October, 2023 and CBIC Circular bearing F.No. 401/88/2023-Cus.III dated 09th November 2023. Hence, the goods fall under the prohibited category. The importer failed to obtain such NOC for these consignments also. Although goods are not available for seizure as they were already cleared for home consumption but are liable for confiscation under Section 111(d) of the Customs Act, 1962, for the aforesaid violation. Hence, the restriction imposed on the import to an extent a prohibition, and any violation of the said conditions/restrictions would make the subject goods liable for confiscation under Section 111 Customs Act, 1962. The same is applicable in this case too, and therefore, the said goods appear to be liable for confiscation under the provisions of Sections 111(d) of the Customs Act, 1962, although goods are not available for seizure/confiscation as they were already cleared for home consumption.

The impugned goods were prohibited which required to be mentioned under the regulations in an arrival manifest viz. IGM which they have failed to do so. The goods were not correctly declared in respective IGM filed under Section 30 of the Customs Act, 1962 read with the Import Manifest (Vessels) Regulation, 1970 or SCMTR, 2018 as the case may be. Hence, the same are liable for confiscation under Section 111(f) of the Customs Act, 1962, for the said violation.

Further, the goods were mis-declared and brought illegally into India without declaring to the Customs authority. Therefore, the said goods were not included and did not correspond in respect of value or any other particular with the declaration made under section 46 of the Customs Act, 1962. Hence, the same are liable for confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962, for the said violation.

C. In respect of 'past consignments of mis-declared imported 'Stainless Steel Cold Rolled Coils' imported in the guise of 'Architectural Designer Decorative Articles for Stainless Steel wall panels', already cleared for home consumption as mentioned at Table 'H' ('IV' - Sr. No. 9 to 17):- above before the case was booked by the DRI:-

The Importer and the CHA had admitted that the goods imported under B/E as mentioned at **Table 'H' (Sr. No. 9 to 17)** above and declared as *Architectural Designer Decorative Article for Stainless Steel Wall Panel* were also the same goods viz. *CR Stainless Steel Coils* –

Grade J3 and the said goods had also been imported without obtaining an NOC from the Ministry of Steel as per the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 read with Circular No. S-20011/14/201-TECH dated 20th October, 2023 and CBIC Circular bearing F.No. 401/88/2023-Cus.III dated 09th November 2023. Hence, the goods fall under the prohibited category. The importer failed to obtain such NOC for these consignments also. Although goods are not available for seizure as they were already cleared for home consumption but are liable for confiscation under Section 111(d) of the Customs Act, 1962, for the aforesaid violation. Hence, the restriction imposed on the import to an extent a prohibition, and any violation of the said conditions/restrictions would make the subject goods liable for confiscation under Section 111 Customs Act, 1962. The same is applicable in this case too, and therefore, the said goods appear to be liable for confiscation under the provisions of Sections 111(d) of the Customs Act, 1962, although goods are not available for seizure/confiscation as they were already cleared for home consumption.

The impugned goods were prohibited which required to be mentioned under the regulations in an arrival manifest viz. IGM which they have failed to do so. The goods were not correctly declared in respective IGM filed under Section 30 of the Customs Act, 1962 read with the Import Manifest (Vessels) Regulation, 1970 or SCMTR, 2018 as the case may be. Hence, the same are liable for confiscation under Section 111(f) of the Customs Act, 1962, for the said violation.

Further, the goods were mis-declared and brought illegally into India without declaring to the Customs authority. Therefore, the said goods were not included and did not correspond in respect of value or any other particular with the declaration made under section 46 of the Customs Act, 1962. Hence, the same are liable for confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962. Although goods are not available, as they were already cleared for home consumption, but they are liable for confiscation, for the said violation.

D. Liability for payment of Differential Duty under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA and penalty under Section 114A of the Customs Act, 1962:

The goods which have been seized by DRI are liable for confiscation under Section 111 of the Customs Act, 1962. However, the goods which have been cleared to the local market are not available for confiscation and therefore, differential duty has to be paid by M/s JMB Impex in respect of these consignments as per the provisions of Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962 and penalty under Section 114A of the Customs Act, 1962 in respect of the consignments the details which are mentioned in **Table – H (Sr. No. 08 and Sr. No. 10 to 17)** above. The differential duty in respect of these consignments are **Rs. 7,11,202/- (Rupees Seven Lakh Eleven Thousand Two Hundred and Two only)**.

16. CULPABILITY/ROLES OF PERSONS INVOLVED IN THE CASE LIABILITY TO PENALTY:-

From the evidence collected during the investigation, it appears that the members of a syndicate have connived and hatched a conspiracy and accordingly, played a crucial role in executing a well organised modus operandi of illegally importing Cold Rolled Stainless Steel Coils by way of mis-declaration, mis-classification and under-valuation. For the respective acts of omission and commission on their part, they appear to have rendered these goods liable for confiscation under Customs Act, 1962 and accordingly, rendered themselves liable to penalty. The same is discussed as below:-

I. Shri Deepak Bansal:

- a. Shri Deepak Bansal is the proprietor of M/s JMB Impex who had resorted to mis-declaration, mis-classification and under-valuation of the goods imported, in order to circumvent the obligation of obtaining a NOC from the Ministry of Steel as per the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024. He admitted to the same in his statement and had also agreed that he had adopted the same modus operandi in the past also while importing the goods under the B/E filed by M/s JMB Impex. His acts have rendered the goods imported under B/E Nos. as mentioned at **Table ‘H’** above liable for confiscation under Sections 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962. However, the goods mentioned at **Table ‘H’ (‘III’ & ‘IV’ - Sr. No. 5 to 17)** are not available for confiscation as the same had already been cleared to the domestic market. For such acts of omissions and commissions as detailed above, which rendered the illegally imported goods liable for confiscation under section 111 of

the Customs Act, 1962, Shri Deepak Bansal is liable for penalty under the provisions of Section 112(a) of the Customs Act, 1962.

- b.** Shri Deepak Bansal had meticulously planned the entire operation of the illegally importing Cold Rolled Stainless Steel Coils into India by arranging Customs Broker for the purpose of filing wrong B/E and obtaining clearance from the customs authorities. Thus, Shri Deepak Bansal dealt with the imported goods for which he knew and had reasons to believe that they were liable for confiscation in terms of importation, transportation, dealing, financing and filing the documents, which appears to have rendered him liable for penalty under the provisions of Section 112(b) *ibid*.
- c.** Further, Shri Deepak Bansal had knowingly and intentionally got the Bills of Entry filed by deliberately mis-declaring the goods as '*Architectural Designer decorative article for stainless steel wall panel*' under CTH 73269060', which was false and incorrect, even though he was fully aware that the goods stuffed in the container were Cold Rolled Stainless Steel Coils, in order to circumvent the obligation of obtaining the NOC and thus, to hoodwink the Customs authorities. Thus, for use of false and incorrect material, he is liable for penalty under the provisions of Section 114AA of the Customs Act, 1962.

II. Shri Harendra Singh:

- a.** Shri Harendra Singh is a G-Card holder in the Customs broking firm, M/s Bhagvati Impex, who had filed the B/E in respect of the present as well as the past consignments imported by M/s JMB Impex. As a Customs Broker, it was his responsibility to keep a check on the description and classification of the goods being imported by M/s JMB Impex. However, he deliberately filed the B/E by mis-declaring the same even though he had a doubt in his mind and was not satisfied with the explanation given by the importer related to the change in classification and description. He just filed the B/E without keeping any check of his responsibilities as a Customs Broker. In some of the cases, he had also filed the Bills of Entry by mis-declaring the goods deliberately as the description mentioned by him in the Bills of Entry was different from that mentioned in the Bills of Lading, to the extent that in Bills of Lading it was mentioned as '*Architectural Designer*

decorative coil for stainless steel wall panel and in the Bills of Entry he has mentioned the same as *Architectural Designer decorative article for stainless steel wall panel*. Further, he deliberately avoided to inform the customs or the DRI authorities about the future consignments imported by M/s JMB Impex although he was aware that the goods imported under those B/E were also mis-declared. Furthermore, he had also cleared four (04) such B/E by hoodwinking the Customs and DRI authorities. He agreed to the statement of Sh. Deepak Bansal (Prop. of M/s JMB Impex) that the goods imported in the past consignments which were declared as *Architectural Decorative Article for Stainless Steel Wall Panel* were also *Cold Rolled Stainless Steel Coils – Grade J3* and were under-valued. Thus, he actively abetted and facilitated various acts of omission and commission that have rendered the goods imported under Bills of Entry as mentioned at **Table 'H'**, liable for confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962. However, the goods mentioned at **Table 'H' ('III' & 'IV' - Sr. No. 5 to 17)** are not available for confiscation as the same have already been cleared to the domestic market. For such acts of omissions and commissions as detailed above, which rendered the illegally imported goods liable for confiscation under section 111 of the Customs Act, 1962, Shri Harendra Singh is liable for penalty under the provisions of Section 112(a) of the Customs Act, 1962.

- b.** Shri Harendra Singh had knowingly and intentionally got the Bills of Entry filed by deliberately mis-declaring the goods as *Architectural Designer decorative article for stainless steel wall panel under CTH 73269060*, which was false and incorrect, even-though he was fully aware that the goods stuffed in the containers were mis-declared, in order to circumvent the obligation of obtaining the NOC and thus, to hoodwink the Customs authorities. He dealt with the impugned goods for which he knew and had reasons to believe that they were liable for confiscation in terms of importation, dealing and filing the documents. Such acts of omissions and commissions have rendered him liable for penalty under the provisions of Section 112(b) of the Customs Act, 1962.
- c.** Further, Shri Harendra Singh, being a Customs Broker had knowingly and intentionally filed the Bills of Entry by deliberately mis-declaring the goods as *Architectural Designer decorative article for stainless steel wall panel under CTH 73269060*, which

was false and incorrect, even-though he was fully aware that the goods stuffed in the container were Cold Rolled Stainless Steel Coils, in order to circumvent the requirement of NOC and to hoodwink the Customs authorities. Thus, for use of false and incorrect statement, he has rendered himself liable for penalty under the provisions of Section 114AA of the Customs Act, 1962.

III. Seaport Lines India Pvt. Ltd.:-

The Import General Manifest (IGM) declaration for goods imported under one consignment as mentioned at **Table 'H' (Sr. No. 10)** related to importer - M/s JMB Impex was filed by Seaport Lines India Pvt. Ltd. The declaration mentioned in the Import General Manifest was Architectural Designer Decorative Article for Stainless Steel Wall Panel. However, Cold Rolled Stainless Steel Coils were found to be imported in the said consignment. Therefore, the declaration filed by Seaport Lines India Pvt. Ltd. in their IGM under Section 30 of the Customs Act, 1962 read with Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, was false and incorrect and they failed to exercise due diligence in complying with the statutory requirements, thus rendering the goods valued to the tune of **Rs. 59,98,040/- (calculated as 53,080 Kgs x Rs. 113/- as discussed in para 11 above)** stuffed in containers as mentioned at **Sr. No. 10 in Table 'H'** liable for confiscation under Section 111(f) of the Customs Act, 1962 read with Section 30 of the Customs Act, 1962 and Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, however, the said goods have already been cleared to the domestic market and are not available for confiscation. Hence, for their acts of omission and commission, they appear liable for penalty under Section 112(a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962.

IV. Poseidon Shipping Agency Pvt. Ltd. -

The Import General Manifest (IGM) declaration for goods imported under three consignments as mentioned at **Table 'H' (Sr. No. 11, 12 and 13)** related to importer - M/s JMB Impex was filed by Poseidon Shipping Agency Pvt. Ltd. The declaration mentioned in the Import General Manifest was Architectural Designer Decorative Article for Stainless Steel Wall Panel. However, Cold Rolled Stainless Steel Coils were found to be imported in the said

consignment. Therefore, the declaration filed by Poseidon Shipping Agency Pvt. Ltd. in their IGM under Section 30 of the Customs Act, 1962 read with Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, was false and incorrect and they failed to exercise due diligence in complying with the statutory requirements, thus rendering the goods valued to the tune of **Rs. 1,84,22,842/- (calculated as 1,63,034 Kgs x Rs. 113 as discussed in para 11 above)** stuffed in container Nos. as mentioned at **Sr. No. 11, 12 and 13 of Table 'H'** liable for confiscation under Section 111(f) of the Customs Act, 1962 read with Section 30 of the Customs Act, 1962 and Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, however, the said goods have already been cleared to the domestic market and are not available for confiscation. Hence, for their acts of omission and commission, they appear liable for penalty under Section 112(a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962.

V. Wan Hai Lines (India) Pvt. Ltd.:-

The Import General Manifest (IGM) declaration for goods imported under three consignments as mentioned at **Table 'H' (Sr. No. 08, 14 and 15)** related to importer - M/s JMB Impex was filed by Wan Hai Lines (India) Pvt. Ltd. The declaration mentioned in the Import General Manifest was Architectural Designer Decorative Article for Stainless Steel Wall Panel. However, Cold Rolled Stainless Steel Coils were found to be imported in the said consignment. Therefore, the declaration filed by Wan Hai Lines (India) Pvt. Ltd. in their IGM under Section 30 of the Customs Act, 1962 read with Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, was false and incorrect and they failed to exercise due diligence in complying with the statutory requirements, thus rendering the goods valued to the tune of **Rs. 1,84,64,652/- (calculated as 1,63,404 Kgs x Rs. 113 as discussed in para 11 above)** stuffed in container Nos. as mentioned at **Sr. No. 08, 14 and 15 of Table 'H'** liable for confiscation under Section 111(f) of the Customs Act, 1962 read with Section 30 of the Customs Act, 1962 and Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, however, the said goods have already been cleared to the domestic market and are not available for confiscation. Hence, for their acts of omission and commission, they appear liable for

penalty under Section 112(a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962.

VI. Demco Container Line Pvt. Ltd.:-

The Import General Manifest (IGM) declaration for goods imported under three consignments as mentioned at **Table 'H' (Sr. No. 09, 16 and 17)** related to importer - M/s JMB Impex was filed by Demco Container Line Pvt. Ltd. The declaration mentioned in the Import General Manifest was Architectural Designer Decorative Article for Stainless Steel Wall Panel. However, Cold Rolled Stainless Steel Coils were found to be imported in the said consignment. Therefore, the declaration filed by Demco Container Line Pvt. Ltd. in their IGM under Section 30 of the Customs Act, 1962 read with Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, was false and incorrect and they failed to exercise due diligence in complying with the statutory requirements, thus rendering the goods valued to the tune of **Rs. 1,85,11,434/- (calculated as 1,63,818 Kgs x Rs. 113 as discussed in para 11 above)** stuffed in container Nos. as mentioned at **Sr. No. 09, 16 and 17 of Table 'H'** liable for confiscation under Section 111(f) of the Customs Act, 1962 read with Section 30 of the Customs Act, 1962 and Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, however, the said goods have already been cleared to the domestic market and are not available for confiscation. Hence, for their acts of omission and commission, they appear liable for penalty under Section 112(a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962.

VII. Interasia Shipping Lines India Pvt. Ltd.:-

The Import General Manifest (IGM) declaration for goods imported under two consignments as mentioned at **Table 'H' (Sr. No. 6 and 7)** related to importer - M/s JMB Impex was filed by Interasia Shipping Lines India Pvt. Ltd. The declaration mentioned in the Import General Manifest was Architectural Designer Decorative Article for Stainless Steel Wall Panel. However, Cold Rolled Stainless Steel Coils were found to be imported in the said consignment. Therefore, the declaration filed by Interasia Shipping Lines India Pvt. Ltd. in their IGM under Section 30 of the Customs Act, 1962 read with Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, was false and incorrect

and they failed to exercise due diligence in complying with the statutory requirements, thus rendering the goods valued to the tune of **Rs. 1,24,85,031/- (calculated as 1,10,487 Kgs x Rs. 113 as discussed in para 11 above)** stuffed in container Nos. as mentioned at **Sr. No. 6 and 7 of Table 'H'** liable for confiscation under Section 111(f) of the Customs Act, 1962 read with Section 30 of the Customs Act, 1962 and Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, however, the said goods have already been cleared to the domestic market and are not available for confiscation. Hence, for their acts of omission and commission, they appear liable for penalty under Section 112(a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962.

VIII. KMTC India Pvt. Ltd.:-

The Import General Manifest (IGM) declaration for goods imported under one consignment as mentioned at **Table 'H' (Sr. No. 4)** related to importer - M/s JMB Impex was filed by KMTC India Pvt. Ltd. The declaration mentioned in the Import General Manifest was Architectural Designer Decorative Article for Stainless Steel Wall Panel. However, Cold Rolled Stainless Steel Coils were found to be imported in the said consignment. Therefore, the declaration filed by KMTC India Pvt. Ltd. in their IGM under Section 30 of the Customs Act, 1962 read with Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, was false and incorrect and they failed to exercise due diligence in complying with the statutory requirements, thus rendering the goods valued to the tune of **Rs. 60,35,669/- (calculated as 53,413 Kgs x Rs. 113 as discussed in para 11 above)** stuffed in container Nos. as mentioned at **Sr. No. 4 of Table 'H'** liable for confiscation under Section 111(f) of the Customs Act, 1962 read with Section 30 of the Customs Act, 1962 and Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018. Hence, for their acts of omission and commission, they appear liable for penalty under Section 112(a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962.

IX. RCL Agencies India Pvt. Ltd.:-

The Import General Manifest (IGM) declaration for goods imported under two consignments as mentioned at **Table 'H' (Sr. No. 2 and 3)** related to importer - M/s JMB Impex was filed by RCL Agencies

India Pvt. Ltd. The declaration mentioned in the Import General Manifest was Architectural Designer Decorative Article for Stainless Steel Wall Panel. However, Cold Rolled Stainless Steel Coils were found to be imported in the said consignment. Therefore, the declaration filed by RCL Agencies India Pvt. Ltd. in their IGM under Section 30 of the Customs Act, 1962 read with Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, was false and incorrect and they failed to exercise due diligence in complying with the statutory requirements, thus rendering the goods valued to the tune of **Rs. 1,25,99,613/- (calculated as 1,11,501 Kgs x Rs. 113 as discussed in para 11 above)** stuffed in container Nos. as mentioned at **Sr. No. 2 and 3 of Table 'H'** liable for confiscation under Section 111(f) of the Customs Act, 1962 read with Section 30 of the Customs Act, 1962 and Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018. Hence, for their acts of omission and commission, they appear liable for penalty under Section 112(a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962.

X. Seahorse Ship Agencies Pvt. Ltd.:-

The Import General Manifest (IGM) declaration for goods imported under one consignment as mentioned at **Table 'H' (Sr. No. 5)** related to importer - M/s JMB Impex was filed by Seahorse Ship Agencies Pvt. Ltd. The declaration mentioned in the Import General Manifest was Architectural Designer Decorative Article for Stainless Steel Wall Panel. However, Cold Rolled Stainless Steel Coils were found to be imported in the said consignment. Therefore, the declaration filed by Seahorse Ship Agencies Pvt. Ltd. in their IGM under Section 30 of the Customs Act, 1962 read with Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, was false and incorrect and they failed to exercise due diligence in complying with the statutory requirements, thus rendering the goods valued to the tune of **Rs. 59,38,828/- (calculated as 52,556 Kgs x Rs. 113 as discussed in para 11 above)** stuffed in container Nos. as mentioned at **Sr. No. 5 of Table 'H'** liable for confiscation under Section 111(f) of the Customs Act, 1962 read with Section 30 of the Customs Act, 1962 and Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, however, the said goods have already been cleared to the domestic market and are not available for confiscation. Hence, for their acts of omission and commission,

they appear liable for penalty under Section 112(a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962.

XI. Seaikon Shipping Agency Pvt. Ltd.:-

The Import General Manifest (IGM) declaration for goods imported under one consignment as mentioned at **Table 'H' (Sr. No. 1)** related to importer - M/s JMB Impex was filed by Seaikon Shipping Agency Pvt. Ltd. The declaration mentioned in the Import General Manifest was Architectural Designer Decorative Article for Stainless Steel Wall Panel. However, Cold Rolled Stainless Steel Coils were found to be imported in the said consignment. Therefore, the declaration filed by Seaikon Shipping Agency Pvt. Ltd. in their IGM under Section 30 of the Customs Act, 1962 read with Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018, was false and incorrect and they failed to exercise due diligence in complying with the statutory requirements, thus rendering the goods valued to the tune of **Rs. 62,70,596/- (calculated as 55,492 Kgs x Rs. 113 as discussed in para 11 above)** stuffed in container Nos. as mentioned at **Sr. No. 1 of Table 'H'** liable for confiscation under Section 111(f) of the Customs Act, 1962 read with Section 30 of the Customs Act, 1962 and Import Manifest (Vessel) regulations 1971/ SCMTR Cargo Manifest Regulations, 2018. Hence, for their acts of omission and commission, they appear liable for penalty under Section 112(a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962.

17. Now, therefore, in view of the foregoing,

17.1 Shri Deepak Bansal, Proprietor of M/s JMB Impex, [the IEC holder/Importer] is hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

- i)** the classification of the goods imported under *CTI 73269060* vide B/E mentioned in Table - H should not be rejected, and the goods should be rightly classified under *CTI 72193590*.
- ii)** the 2,30,406 Kgs of *Cold Rolled Stainless Steel in Coil form* valued at Rs. 2,49,05,878/- imported under B/E as mentioned at **Table 'H' ('I' & 'II' - Sr. No. 1 to 4)** above, imported into

India in the guise of '*Architectural Designer Decorative Article for Stainless Steel Wall Panel*' should not be confiscated under Section 111(d), 111(f), 111(l), 111(m) of Customs Act 1962.

- iii)** The 2,16,911 kgs of Cold Rolled Stainless Steel in Coil form valued at Rs. 2,45,10,943/- imported under B/E as mentioned at Table 'H' (III – Sr. No. 5 to 8) above, imported into India in the guise of '*Architectural Designer Decorative Article for Stainless Steel Wall Panel*' should not be held liable for confiscation under Section 111(d), 111(f), 111(l), 111(m) of Customs Act 1962. As the said goods are not available for confiscation as the same have already been cleared, why redemption fine in lieu of confiscation should not be imposed.
- iv)** the 4,89,468 Kgs of *Cold Rolled Stainless Steel in Coil form* valued at Rs. 5,53,09,884/- imported under B/E Nos. 6881977 dated 26.11.2024, 7300491 dated 18.12.2024, 7474393 dated 27.12.2024, 7626489 dated 06.01.2025, 7643623 dated 06.01.2025, 7663218 dated 07.01.2025, 7828858 dated 17.01.2025, 7920571 dated 22.01.2025 and 7940113 dated 23.01.2025 as mentioned at **Table 'H' (IV) - Sr. No. 9 to 17** above, illegally imported into India in the guise of '*Architectural Designer Decorative Article for Stainless Steel Wall Panel*' should not be held liable for confiscation under Section 111(d), 111(f), 111(l), 111(m) of Customs Act 1962. As, the said goods are however not available for confiscation as the same have already been cleared to the domestic market, why redemption fine in lieu of confiscation should not be imposed.
- v)** the declared value of the goods viz. Rs. 4,72,75,015/- imported under the seventeen (17) B/E mentioned in Table – 'H' above should not be rejected and redetermined at **Rs. 10,47,26,705/- (calculated as 9,26,785 Kgs x Rs. 113 as discussed in para 11 above)** as per the Customs Valuation Rules, 2007 read with Section 14 of the Customs Act, 1962, as mentioned above.
- vi)** Differential Duty amounting to **Rs.7,11,202/- (Rupees Seven Lakh Eleven Thousand Two Hundred and Two only) (as per Annexure – D)** in respect of the goods mentioned in **Table 'H' (Sr. No. 8 and Sr. No. 10 to 17)** above should not be recovered from them in terms of Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA and Penalty under Section 114A of the Customs Act, 1962.
- vii)** Penalty under Section 112 (a) and 112(b) of the Customs Act, 1962 should not be imposed on them in respect of the goods mentioned in **Table 'H'** above valued at **Rs.**

10,47,26,705/- (calculated as 9,26,785 Kgs x Rs. 113 as discussed in para 11 above).

viii) Penalty under Section 114AA of the Customs Act, 1962 should not be imposed on them in respect of the goods mentioned in **Table 'H'** above valued at **Rs. 10,47,26,705/- (calculated as 9,26,785 Kgs x Rs. 113 as discussed in para 11 above).**

17.2 M/s Bhagwati Impex (Power of Attorney Holder - Shri Harendra Singh), Customs Broker are hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

i) Penalty under Section 112 (a) and 112(b) of the Customs Act, 1962 should not be imposed on them in respect of the goods mentioned in **Table 'H'** above valued at **Rs. 10,47,26,705/-**.

ii) Penalty under Section 114AA of the Customs Act, 1962 should not be imposed on them in respect of the goods mentioned in **Table 'H'** above valued at **Rs. 10,47,26,705/-**.

17.3 Seaport Lines India Pvt. Ltd., is hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

Penalty under Section 112 (a) read with Section 117 of the Customs Act, 1962 should not be imposed on Seaport Lines India Pvt. Ltd. in respect of the goods mentioned at **Sr. No. 10 in Table 'H'** above valued at **Rs. 59,98,040/-**.

17.4 Poseidon Shipping Agency Pvt. Ltd. is hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

Penalty under Section 112 (a) read with Section 117 of the Customs Act, 1962 should not be imposed on Poseidon

Shipping Agency Pvt. Ltd. in respect of the goods mentioned at **Sr. No. 11, 12, 13 in Table 'H'** above valued at **Rs. 1,84,22,842/-**.

- 17.5 Wan Hai Lines (India) Pvt. Ltd.** is hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

Penalty under Section 112 (a) read with Section 117 of the Customs Act, 1962 should not be imposed on Wan Hai Lines (India) Pvt. Ltd. in respect of the goods mentioned at **Sr. No. 08, 14, 15 in Table 'H'** above valued at **Rs. 1,84,64,652/-**.

- 17.6 Demco Container Line Pvt. Ltd.** is hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

Penalty under Section 112 (a) read with Section 117 of the Customs Act, 1962 should not be imposed on Demco Container Line Pvt. Ltd. in respect of the goods mentioned at **Sr. No. 09, 16 and 17 in Table 'H'** above valued at **Rs. 1,85,11,434/-**.

- 17.7 Interasia Shipping Lines India Pvt. Ltd.** is hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

Penalty under Section 112 (a) read with Section 117 of the Customs Act, 1962 should not be imposed on Interasia Shipping Lines India Pvt. Ltd. in respect of the goods mentioned at **Sr. No. 6 and 7 in Table 'H'** above valued at **Rs. 1,24,85,031/-**.

- 17.8 KMTC India Pvt. Ltd.** is hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint

Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

Penalty under Section 112 (a) read with Section 117 of the Customs Act, 1962 should not be imposed on KMTC India Pvt. Ltd. in respect of the goods mentioned at **Sr. No. 4 in Table 'H'** above valued at **Rs. 60,35,669/-**.

17.9 RCL Agencies India Pvt. Ltd. is hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

Penalty under Section 112 (a) read with Section 117 of the Customs Act, 1962 should not be imposed on RCL Agencies India Pvt. Ltd. in respect of the goods mentioned at **Sr. No. 2 and 3 in Table 'H'** above valued at **Rs. 1,25,99,613/-**.

17.10 Seahorse Ship Agencies Pvt. Ltd. is hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

Penalty under Section 112 (a) read with Section 117 of the Customs Act, 1962 should not be imposed on Seahorse Ship Agencies Pvt. Ltd. in respect of the goods mentioned at **Sr. No. 5 in Table 'H'** above valued at **Rs. 59,38,828/-**.

17.11 Seaikon Shipping Agency Pvt. Ltd. is hereby called upon to show cause in writing, to the Adjudicating Authority viz. the Additional/Joint Commissioner, Nhava Sheva-III, having his / her office at JNCH, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707 within 30 days of the receipt of this notice, as to why:-

Penalty under Section 112 (a) read with Section 117 of the Customs Act, 1962 should not be imposed on Seaikon Shipping Agency Pvt. Ltd. in respect of the goods mentioned at **Sr. No. 1 in Table 'H'** above valued at **Rs. 62,70,596/-**.

- 18.** The above noticees are required to indicate in their written reply as to whether they wish to be heard in person before the adjudicating authority within 30 days of receipt of this notice. If no mention is made in their written reply about this, it will be presumed that they do not desire any personal hearing and the case may be decided ex-parte, based on evidence available on record. In case they fail to submit their written reply within the prescribed time limit or fail to attend the personal hearing as and when fixed, the case may be adjudicated ex-parte without any further notice.
- 19.** The Department reserves the right to amend the investigation report or issue a supplementary investigation report, in case new facts emerge at a later stage. In the event of any claimant to the seized goods appearing before the Adjudicating authority, the Directorate of Revenue Intelligence, MZU, reserves the right to conduct appropriate investigations in accordance with the law before completion of the said adjudication proceedings.

Digitally signed by
ARVIND GHUGE
Date: 28-01-2026
14:34:24

(ARVIND B. GHUGE)
Addl. Commissioner of Customs
Grp. IV, NS-III, JNCH, Nhava Sheva

Enclosure-

- 1. Annexure – R: Copies of Relied Upon documents in a CD.**
- 2. Annexure – A: Contact details of persons.**
- 3. Annexure – D: Duty Calculation Sheet.**

To,

- 1. M/s. JMB Impex (Prop. Sh. Deepak Bansal) (IEC: GLIPB0829M)**
H.No. 250 to 257, Kh No. 67/25,
Block F, Krishna Vihar,
New Delhi – 110086.
- 2. M/s Bhagwati Impex (Power of Attorney Holder Sh. Harendra Saudan Singh),**
Flat No. 302, Chandan Residency,
Plot No. 33, Sector 44A, Nerul,
Navi Mumbai – 400706

- 3. Seaport Lines India Pvt. Ltd.,**
Dheen Estate, Third Floor, #42 (New 85),
Moore Street, Chennai – 600001.
- 4. Poseidon Shipping Agency Pvt. Ltd.,**
Godrej Two, Unit No. 304, Eastern Express Highway,
Pirojshanagar, Vikhroli (East),
Mumbai – 400079.
- 5. Wan Hai Lines (India) Pvt. Ltd.**
A-102 and 103, The Qube, Near to
International Airport, Marol Village,
Andheri East, Mumbai – 400059.
- 6. Demco Container Line Pvt. Ltd.**
Office No. 115, Plot No. 63,
Skylark Building, Opp. B-P Marine,
Sector – 11, CBD Belapur, Navi Mumbai – 400614.
- 7. Interasia Shipping Lines India Pvt. Ltd.**
Hiranandani Business Park, Light Bridge,
Unit No. 303, Third Floor,
Saki Vihar Road, Powai, Mumbai - 400 072.
- 8. KMTC India Pvt. Ltd.**
One International Centre, Tower 3,
22nd Floor, Senapati Bapat Marg,
Prabhadevi West, Mumbai – 400013.
- 9. RCL Agencies India Pvt. Ltd.**
Unit No. 72, 7th Floor,
Kalpataru Square, Kondivita Lane,
Off Andheri Kurla Road,
Andheri East, Mumbai - 400059
- 10. Seahorse Ship Agencies Pvt. Ltd.**
30-32, Adi Marzban Path,
Ballard Estate, Mumbai - 400001
- 11. Seaikon Shipping Agency Pvt. Ltd.**
Office No. 123/124, 1st Floor,
Ecstasy Business Park, City of Joy,
J.S.D. Road, Mulund West, Mumbai – 400080.

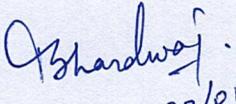
Copy to:

1. The Deputy Director, NS-I, Directorate of Revenue Intelligence , MZU, Mumbai,
2. The Deputy Commissioner of Customs, Central Adjudication Cell, JNCH,

3. Notice Board,
4. Office Copy.

Annexure - A : List of Notices

Sr.No.	Name & Address
01	M/s. JMB Impex (Prop. Sh. Deepak Bansal) (IEC: GLIPB0829M) H.No. 250 to 257, Kh No. 67/25, Block F, Krishna Vihar, New Delhi - 110086. Email : jmbimpex0829@gmail.com and bansaldeepak233@gmail.com
02	M/s Bhagwati Impex (Power of Attorney Holder Sh. Harendra Saudan Singh), Flat No. 302, Chandan Residency, Plot No. 33, Sector 44A, Nerul, Navi Mumbai - 400706 Email : bhagvati.mumbai@gmail.com and harendra@rslogisticsindia.com
03	Seaport Lines India Pvt. Ltd., Dheen Estate, Third Floor, #42 (New 85), Moore Street, Chennai - 600001. Email: mumimp@seapol.com and mumoperation@seapol.com
04	Poseidon Shipping Agency Pvt. Ltd., Godrej Two, Unit No. 304, Eastern Express Highway, Pirojshanagar, Vikhroli (East), Mumbai - 400079. Email: csu_a_bom@poseidonship.com
05	Wan Hai Lines (India) Pvt. Ltd. A-102 and 103, The Qube, Near to International Airport, Marol Village, Andheri East, Mumbai - 400059. Email: rikin_shah@wanhai.com
06	Demco Container Line Pvt. Ltd. Office No. 115, Plot No. 63, Skylark Building, Opp. B-P Marine, Sector - 11, CBD Belapur, Navi Mumbai - 400614. Email: imports@decococontainerline.com
07	Interasia Shipping Lines India Pvt. Ltd. Hiranandani Business Park, Light Bridge, Unit No. 303, Third Floor, Saki Vihar Road, Powai, Mumbai - 400 072. Email: suchit.patil@interasialine.com
08	KMTC India Pvt. Ltd. One International Centre, Tower 3, 22 nd Floor, Senapati Bapat Marg, Prabhadevi West, Mumbai - 400013. Email: mumid@ekmtc.com
09	RCL Agencies India Pvt. Ltd. Unit No. 72, 7 th Floor, Kalpataru Square, Kondivita Lane, Off Andheri Kurla Road, Andheri East, Mumbai - 400059 Email: rajesh@rclgroup.com
10	Seahorse Ship Agencies Pvt. Ltd. 30-32, Adi Marzban Path, Ballard Estate, Mumbai - 400001 Email: hari@seahorsegroup.co.in
11	Seaikon Shipping Agency Pvt. Ltd. Office No. 123/124, 1 st Floor, Ecstasy Business Park, City of Joy, J.S.D. Road, Mulund West, Mumbai - 400080. Email: vishal@seaikon.com


 (पुनीत भारद्वाज)
 (PUNEET BHARDWAJ)
 आसूचना अधिकारी
 Intelligence Officer
 रा.आ.नि., मुंबई जोनल यूनिट
 DRI, MZU, Mumbai

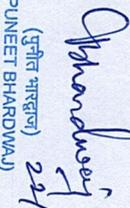

 (विपिन नायर)
 (VIPIN NAIR)
 वरिष्ठ आसूचना अधिकारी
 Senior Intelligence Officer
 रा.आ.नि., मुंबई जोनल यूनिट
 DRI, Mumbai Zonal Unit



Annexure - D : Duty Calculation

Sr. No.	BE No.	BE Date	Assesable Value (in Rs.)	Qty of Goods (in Kgs)	Duty Paid (in Rs.) [BCD @ 10%, SWS @ 10% and IGST @ 18%]	Actual Assesable Value	Actual Duty to be paid (in Rs.) [BCD @ 7.5%, SWS @ 10% and IGST @ 18%]	Differential Duty
1	7300491	18-12-2024	5273710	53080	1633795	5998040	1663556	29761
2	7474393	27-12-2024	5147099	53460	1594571	6040980	1675466	80895
3	7626489	06-01-2025	5156233	54128	1597401	6116464	1696401	99000
4	7643623	06-01-2025	5589833	55446	1731730	6265398	1737708	5978
5	7663218	07-01-2025	5448414	55734	1687919	6297942	1746734	58816
6	7828858	17-01-2025	5107908	53802	1582430	6079626	1686184	103754
7	7920571	22-01-2025	5155115	54802	1597055	6192626	1717525	120470
8	7940113	23-01-2025	5155115	54802	1597055	6192626	1717525	120470
9	8497510	22-02-2025	5152340	53868	1596195	6087084	1688253	92058
Total			47185767		14618151	55270786	15329352	711202

* The CTH declared is 73269060 and the actual CTH should be 72193590


 (पुनीत भारद्वाज)
 (PUNEET BHARDWAJ)
 अधिकारी
 Intelligence Officer
 रा.आ.सि., मुंबई जोनल युनिट
 DRI, MZU, Mumbai

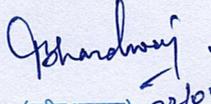

 (विपिन नायर)
 (VIPIN NAIR)
 सिरिस्ट आसुचना अधिकारी
 Senior Intelligence Officer
 रा.आ.सि., मुंबई जोनल युनिट
 DRI, Mumbai Zonal Unit

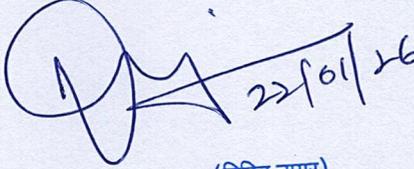


Annexure - R

RUD No.	Details of the Document	Page Nos.
RUD - 01	Panchnama dated 04.02.2025 drawn at JWC Logistics Park Pvt. Ltd. CFS	1-29
RUD - 02	Reports submitted by PMI Machine Operator	30-31
RUD - 03	Reports submitted by the Chartered Engineer and PMI Machine Operator at the time of examination of Container Nos. REGU1258385, REGU1304048, BEAU2934837 and TEMU5028808.	32-37
RUD - 04	Report dated 14.02.2025 submitted by the Chartered Engineer in with respect to the goods covered under Bills of Entry Nos. 8037570 dated 28.01.2025 and 8102673 dated 31.01.2025	38-39
RUD - 05	Seizure Memo dated 17.02.2025	40-40
RUD - 06	Seizure Memo dated 28.03.2025	41
RUD - 07	Letter dated 12.02.2025 received from M/s JMB Impex	42
RUD - 08	Letter dated 25.02.2025 issued by the Customs	43-44
RUD - 09	Letter dated 15.03.2025 received from M/s JMB Impex	45
RUD - 10	Letter dated 18.03.2025 issued by the Customs	46-47
RUD - 11	Statement of Sh. Harendra Singh dated 05.02.2025	48-65
RUD - 12	Statement of Sh. Deepak Bansal dated 11.02.2025	66-68
RUD - 13	Further Statement of Sh. Harendra Singh dated 04.03.2025	69-173
RUD - 14	Further Statement of Sh. Deepak Bansal dated 28.03.2025	174-176
RUD - 15	Further Statement of Sh. Harendra Singh dated 28.03.2025	177-213
RUD - 16	Statement of Shri Vishal Vijay Devande dated 26.05.2025	214-217
RUD - 17	Statement of Shri Aakash Sarjerao Harnane dated 06.06.2025	218-224
RUD - 18	Statement of Shri Ketan Harishchandra Shetye dated 19.06.2025	225-231
RUD - 19	Statement of Shri Jitendra Balkrishna Gatadi dated 24.06.2025	232-242
RUD - 20	Further Statement of Sh. Harendra Singh dated 24.06.2025	243-288

RUD - 21	Statement of Shri Zaid Abdullah Ansari dated 07.07.2025	289-290
RUD - 22	Statement of Shri Muthuvaramadam Subramanian Parameswaran dated 22.07.2025	291-295
RUD - 23	Statement of Shri Rajesh K Thazhathveetil dated 22.07.2025	296-302
RUD - 24	Statement of Shri Harindran Kunhu Valapil dated 23.07.2025	303-311
RUD - 25	Statement of Shri Suchit Vinayak Patil dated 23.07.2025	312-322
RUD - 26	Statement of Sh. Deepak Kuchhal dated 24.07.2025	323-337
RUD - 27	Statement of Sh. Shubham Jain dated 24.07.2025	338-346
RUD - 28	NOC received by M/s JMB Impex from the Ministry of Steel in respect of Bill of Entry No. 6043487 dated 10.10.2024	347
RUD - 29	NOC received by M/s JMB Impex from the Ministry of Steel in respect of Bill of Entry No. 6120501 dated 15.10.2024	348


 (पुनीत भारद्वाज)
 (PUNEET BHARDWAJ)
 आसूचना अधिकारी
 Intelligence Officer
 रा.आ.नि., मुंबई जोनल यूनिट
 DRI, MZU, Mumbai


 (विपिन नायर)
 (VIPIN NAIR)
 वरिष्ठ आसूचना अधिकारी
 Senior Intelligence Officer
 रा.आ.नि., मुंबई जोनल यूनिट
 DRI, Mumbai Zonal Unit

