



प्रधान आयुक्त सीमा शुल्क का कार्यालय  
सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS  
CUSTOM HOUSE MUNDRA, KUTCH, GUJARAT.

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F. No. VIII/48-06/Adj./ADC/MCH/2018-19

Date: 21.05.2019

**CORRIGENDUM TO Order-in-Original No. MCH/ADC/PSK/17/2019-20  
dated 09/15.05.2019**

**Corrigendum to the Order-in-Original No. MCH/ADC/PSK/17/2019-20  
dated 09/15.05.2019 issued by the Additional Commissioner of Customs,  
Custom House, Mundra, in the matter of M/s. Laxmi Enterprise,  
Ankleshwar, Gujarat.**

(i) In the para 14 of Discussion and Findings, at page number 12 is as under:

14. "The learned Advocate has stated that since the goods has long being cleared & consumed and is no more available for confiscation. It is also added that goods are neither cleared on Bond nor were ever seized by Custom authorities at any stage and hence cannot be confiscated. He has cited 6 case laws. He has cited decision of Larger Bench in Shiv Kripa Ispat Pvt. Ltd. 2009(235) ELT 623(Tri-LB) which has been upheld by hon'ble High Court in case cited at [2015 (318) E.L.T. A259 (Bom.)] and similar other case laws. In this context, it is agreed that redemption fine in lieu of confiscation was not imposable when goods were allowed to be cleared without execution of bond/Undertaking through this goods can be held liable of confiscation though these available for confiscation."

Above para 14 of Discussion and Findings, at page number 12 may be read as under:

14. "The learned Advocate has stated that since the goods has long being cleared & consumed and is no more available for confiscation and also added that goods are neither cleared on Bond nor were ever seized by Custom authorities at any stage and hence cannot be confiscated. He has cited 6 case laws. He has cited decision of Larger Bench in Shiv Kripa Ispat Pvt. Ltd. 2009(235) ELT 623(Tri-LB) which has been upheld by hon'ble High Court in case cited at [2015 (318) E.L.T. A259 (Bom.)] and similar other case laws. In this context, it is agreed that redemption fine in lieu of confiscation was not imposable when goods were allowed to be cleared without execution of

bond/Undertaking though the goods can be held liable of confiscation though these are not available for confiscation.”

(ii) page 13 and para 17, therein the 2<sup>nd</sup> line is as under

“.....24.04.2015 the import of Urea was allowed by actual user and said agreement.....”

may be read as under

“.....28.04.2015 the import of Urea was allowed by actual user and said arrangement....”

(iii) page 20, last sentence of para 21.2 is as under

“.....Thus, the case laws of M/s. Inditalia Refcon Ltd. has been misquoted and misplaced....”

may be read as under


“.....Thus, the case law of M/s. Inditalia Refcon Ltd. has been misquoted and the argument in this context is misplaced....”

(iv) page 20 para 22, 8<sup>th</sup> line is as under

“.....In view of the above, I hold that I find that 150MT of.....”

may be read as under

“.....In view of the above, I hold that 150MT of.....”

  
**(Prashant Kaduskar)** 21/5/2019  
Additional Commissioner,  
Custom House, Mundra.

**BY RPAD/ BY Hand Delivery**

To By Registered post

To

M/s. Laxmi Enterprise,  
230/1, Opp. GIDC Post Office,  
GIDC Ankleshwar,  
Gujarat-393002

Copy to:

- (i) The Principal Commissioner, Custom House, Mundra
- (ii) The Deputy Commissioner (RRA), Custom House, Mundra.
- (iii) The Deputy Commissioner (SIIB), Custom House, Mundra.
- (iv) The Deputy Commissioner (Gr-II), Custom House, Mundra.
- (v) The Deputy Commissioner (TRC), Custom House, Mundra.
- ✓(vi) The Deputy Commissioner (EDI), Custom House, Mundra.