

	OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62
A. File No.	: F. No. VIII/48-68/Adj./ADC/MCH/2019-20
B. Order-in- Original No.	: MCH/ADC/AK/01/2020-21
C. Passed by	: Shri Ajay Kumar Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra.
D. Date of order /Date of issue	: 02.04.2020/ 02.04.2020
E. Show Cause Notice No. & Date	: VIII/48-382/LAR-10/18-19/Gr-III/Shreeji/MCH/2019-20 Dated 15.10.2019
F. Noticee(s)/Party/ Importer	: M/s Shreeji Enterprises, 16, Laxmi Chambers, Opp. Old High Court, Navjivan Press Road, Ahmedabad-380014

- यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.
- यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1- में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-
Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“ सीमा शुल्क आयुक्त (अपील), कांडला

7 वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड़, अहमदाबाद 380 009”

“THE COMMISSIONER OF CUSTOMS (APPEALS), KANDLA

**Having his office at 7th Floor, Mridul Tower, Behind Times of India,
Ashram Road, Ahmedabad-380 009.”**

- उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within sixty days from the date of communication of this order.
- उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-
Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –
(i) उक्त अपील की एक प्रति और
A copy of the appeal, and
(ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं.-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।
This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.
- अपील जापान के साथ ड्यूटी/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.
- अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.
- इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (A) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।
An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

Sub.-: Show Cause Notice F. No. VIII/48-382/LAR-10/18-19/Gr-III/Shreeji/MCH/2019-20 dated 15.10.2019 issued to M/s Shreeji Enterprises, 16, Laxmi Chambers, Opp. Old High Court, Navjivan Press Road, Ahmedabad-380014

BRIEF FACTS OF THE CASE

M/s Shreeji Enterprises, 16, Laxmi Chambers, Opp. Old High Court, Navjivan Press Road, Ahmedabad-380014 (holder of IEC No. 0810021447) (hereinafter also referred to as "the importer"/Noticee") presented three Bills of Entry detailed in Annexure-I to the Show Cause Notice, through their Customs Broker M/s Yashvi Shipping, at Custom House, Mundra, for clearance of imported goods declared as "Insulating firebricks" classifying the same under Tariff Item 69022090 of first schedule of the Custom Tariff Act, 1975.

1.1 The subject three Bills of Entry dated from 21.10.2017 to 18.12.2017 were assessed wherein benefit provided at serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017, of concessional rate of basic customs duty @ 5% was granted. The said entry 338 reads as under-

Sr. No.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate
338	6902 or 6903	<i>all goods</i>	5%

1.2 Under the impugned three Bills of Entry, the importer imported "Insulating fire bricks" and availed benefit of concessional rate of duty under the above notification by classifying the same under CTH 69022090 which is available only to refractory goods i.e. fired articles having the special property of resisting high temperatures as met in metallurgy, the glass industry etc.(e.g. of the order of 1500⁰C and higher). The declared description suggests that the impugned imported goods were meant for Ceramic industries which require fired articles having the property of resisting temperatures 1000⁰C to 1200⁰C not more than that and should be classified under CTH 69149000. The Custom Tariff Item 69149000 contains "Other Ceramic Articles other than those of porcelain or china.". Thus, it appeared that in the subject three Bills of Entry, the importer has wrongly classified the goods under 69022090 & availed the exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017 for imported goods i.e. Insulating firebricks" which is not refractory goods and only refractory goods are covered under the said CTH. Therefore, it appeared that in the impugned fifteen Bills of Entry Basic Customs duty was liable to be charged at the prevailing tariff rate i.e. 10% .

1.3 Further, it appeared that though the importer was aware that the exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017, was not available to the impugned goods but the importer wrongly availed the exemption under said notification by mis-classifying the goods under 69022090 . Thus, it appeared that the subject Bills of Entry are liable to be reassessed by rejecting the classification and classifying under 69149000 & denying the exemption. The differential Customs duty totally amounting to Rs.5,31,583/- is liable to be demanded and recovered from them under Section 28(1) of the Customs Act, 1962 along with applicable interest at appropriate rate under Section 28AA of the Customs Act, 1962. Further, it appeared that the importer has contravened the provisions of Section

17(1) of the Customs Act, 1962 and have rendered themselves liable to penalty under Section 117 of the Customs Act, 1962.

2. In view of the above, a Show Cause Notice F.No. VIII/48-382/LAR-10/18-19/Gr-III /Shreeji/MCH/2019-20 dated 15.10.2019 was issued whereby the importer M/s Shreeji Enterprises, 16, Laxmi Chambers, Opp. Old High Court, Navjivan Press Road, Ahmedabad-380014 was called upon to show cause to the Additional Commissioner of Customs (Import), Custom House, Mundra having his office at PUB Building 5B, Adani Port, Mundra, as to why:

- (i) the classification under Custom Tariff item No.69022090 should not be rejected and classification under Custom tariff heading No.69149000 should not be made on re-assessment.
- (ii) the exemption under serial No.338 of Notification No.50/2017-Cus dated 30.06.2017, claimed and availed by them in the three Bills of Entries detailed in Annexure-I should not be denied and the said Bills of Entries should not be reassessed under CTH 69149000.
- (iii) the differential Customs duty amounting to Rs.5,31,583/-, not paid by the importer in respect of the three Bills of Entries mentioned in Annexure-I by wrongly availing exemption under serial No.338 of Notification No.50/2017-Cus dated 30.06.2017 should not be demanded and recovered from them under Section 28(1) of the Customs Act, 1962 along with interest at appropriate rate under Section 28AA *ibid*.
- (iv) penalty should not be imposed on them under section 117 of the Customs Act, 1962.

DEFENCE SUBMISSION

3. The Noticee vide their letter dated 12.11.2019, submitted to the department on 13.11.2019, filed their written reply, wherein they have made submissions, *inter alia*, as under-

3.1 The materials which have been imported by them under CTH 69022090 which are classified as Refractory bricks, Blocks, Tiles and similar refractory ceramic Constructional goods, other than those of siliceous fossil Meals or similar siliceous earths as Custom CTH (Insulating firebricks) which is used in Ceramic Industries inside the furnace (as insulating material) for manufacturing of vitrified, non absorbent clay body, where the Furnace temperature ranges between 1305 to 1346 and above degree C. This material is widely used in Vitrified tile plant furnace which do come in category of insulating firebricks which are refractory goods.

3.2 Now as per your finding to shift the CTH code to 69149000 which are for Other Ceramic Articles meant for Ceramic industries which required fired articles having the property of resisting temperatures of 1000⁰C to 1200⁰C not more than that which is

incorrect as its general terms for Ceramic items, whereas these goods are Refractory Brick which has to be classified under CTH 6902.

3.3 Their goods clearly mention temperature range of 1430°C on each box. The insulating fire bricks which come under refractory goods have different temperature range in the ceramic industry as per their usage, an detailed explanation for which could be found in the website under the link (<http://www.lakesidepottery.com/HTML%20Text/Tips/Temperaturerange.htm>) which give a proper explanation of different type of fire bricks used in different industries & they have highlighted the range where their said goods are imported.

Temperature Ranges:

Low-fire/Earthenware

- . Average is Cone 04(1950⁰ F/1100⁰ C)
- . Ranges from Cone 015-1 (up to 2109⁰ F/1154⁰ C)
- . a relatively soft, porous clay body, and a clearly separate glaze layer.
- . Glaze colors are generally more varied and bright than stoneware.

Mid-Range

- . Ranges from Cone 2-7 (2124-2264⁰ F/ 1162-1240⁰C)
- . a relatively soft, porous clay body, and a clearly separate glaze layer.
- . Glaze colors are generally more varied and brighter than stoneware.
- . A common temperature range for industrial ceramics,

High-fire/Stoneware

- . Average is Cone 10(2381⁰ F/1305⁰ C)
- . Cone 8-12 range (2305- 2419⁰ F/1263-1326⁰ C)
- . a hard, vitrified, non-absorbent clay body.
- . A body -glaze layer that forms between the clay body and glaze.

Very High-fire/Porcelain

- . **Cone 10-13 range (2381- 2455⁰ F/1305-1346⁰ C)**
- . **a hard, vitrified, non-absorbent clay body.**
- . **A body -glaze layer that forms between the clay body and glaze.**

3.4 They enclose herewith the test certificate and company websites link <http://sxjj8818.com/english/index.html> where their material is categorised under insulating fire brick which are known as Refractory Bricks and, hence requested to classify their goods imported under CTH 6902 and close the notice.

PERSONAL HEARING

4. The personal hearing in the case was granted on dated 17.12.2019, and, further on 03.01.2020, but the department's letter dated 09.12.2019 and 18.12.2019 sent for intimation of personal hearing scheduled on 17.12.2019 and 03.01.2020 respectively were returned back by the postal department with remarks "left". The aforesaid two letters for personal hearing which were returned back by the postal department with remarks "left" were also affixed on the Notice Board of this Custom House under Section 153(e) of the Customs Act, 1962. Shri Hemal Thakar, authorized representative of the Noticee M/s Shreeji Enterprises, appeared for personal hearing on 03.01.2020 wherein he said that he has already submitted a written submission dated 12.11.2019 and reiterated the facts

mentioned therein. He further said that the Alumina Content is more than 50%, hence goods are to be classified under CTH 6902. However, he accepted that that the temperature of his kiln is 1430°C. He further stated that he has nothing more to add.

DISCUSSION AND FINDINGS

5. I have carefully gone through the Show Cause Notice dated 15.10.2019, the written reply dated 12.11.2019 filed by the Noticee, oral submissions made during the course of hearing on 03.01.2020, various letters dated 07.01.2020, 04.02.2020, 17.02.2020 and 24.02.2020 issued to Addl. Commissioner of different Commissionerates and Dy. Commissioner (Group-III) and the available records of the case. I find that the following main issues are involved in the subject Show Cause Notice, which are required to be decided-

- (i) Whether the classification under Custom Tariff item No.69022090 is liable for rejection and classification under Custom tariff heading No.69149000 is required to be made on re-assessment.
- (ii) Whether the exemption under serial No.338 of Notification No.50/2017-Cus dated 30.06.2017, claimed and availed by the importer in the three Bills of Entries detailed in Annexure-I of the Show cause Notice is liable to be denied and the said Bills of Entries are liable for reassessment under CTH 69149000.
- (iii) Whether the differential Customs duty amounting to Rs.5,31,583/-, not paid by the importer in respect of the three Bills of Entries mentioned in Annexure-I of the Show Cause Notice by wrongly availing exemption under serial No.338 of Notification No.50/2017-Cus dated 30.06.2017 is required to be demanded and recovered from them under Section 28(1) of the Customs Act, 1962 along with interest at appropriate rate under Section 28AA ibid.
- (iv) Whether the importer is liable for penalty under section 117 of the Customs Act, 1962.

5.1 The foremost issue before me to decide in this case is as to whether the goods imported by the noticee by declaring the same as "Insulating fire bricks" are classifiable under tariff item 69022090 or under tariff item 69149000 of Customs Tariff Act, 1975 as alleged by the department in the Show Cause Notice. I find that the importer M/s Shreeji Enterprises (holder of IEC No. 0810021447) had filed three Bills of Entry as detailed in Annexure-I of the Show Cause Notice for clearance of goods declared as "Insulating firebricks" and classifying the same **under CTH 69022090** of first schedule of the Custom Tariff Act, 1975 and availed the concessional rate of Basic Customs duty @ 5% under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017. In this connection, firstly I have gone through the concerned statutory provisions as provided under chapter notes as well a HSN notes of chapter 69 (Ceramic Products). The explanatory notes to the subject heading codes for tariff item 6901, 6902, 6903, and 6914 under Chapter 69 of Customs Tariff Act, 1975 reads as under-

I. Goods of Siliceous Fossil Meals or of Similar Siliceous Earths, and Refractory Goods

6901 Bricks, blocks, tiles and other ceramic goods of siliceous fossil Meals (for example, kieselguhr, tripolite or diatomic) or of similar siliceous earths

- 690100 -- Bricks, blocks, tiles and other ceramic goods of siliceous fossil Meals (for example, kieselguhr, tripolite or diatomic) or of similar siliceous earths
- 690100 10 --Bricks
- 69010020 --Blocks
- 69010030 -- Tiles
- 69010090 -- Other

6902 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil Meals or similar siliceous earths

- 690210 - Containing by weight, singly or together, more than 50% of the element Mg, Ca or Cr, expressed as MgO, CaO or Cr₂O₃
- 69021010 ---Magnesite bricks and shapes
- 690220 -Containing by weight more than 50% of alumina (Al₂O₃), of silica (SiO₂) or of a mixture of compound of these products
- 69022010 -- Silica bricks and shapes
- 69022020 -- High Alumina bricks and shapes
- 69022030 -- Alumina Carbon bricks and shapes
- 69022040 -- Silicon Carbide bricks and shapes
- 69022050 -- Mullite bricks
- 69022090 -- Other

6903 Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, support, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths

- 6903 10 - Containing by weight more than 50% of graphite or other carbon or of a mixture of these products
- 6903 10 10 --Magnesia carbon bricks , shapes & graphitised alumina
- 6903 10 90 --Other
- 6903 20 -Containing by weight more than 50% of alumina (A2O3), of silica (SiO2) or of a mixture of compound of alumina and of silica(SiO2)
- 6903 20 10 -- Silicon carbide crucibles
- 6903 20 90 -- Other
- 6903 90 -- Other
- 6903 90 10 -- Zircon/zircon-mullite refractories
- 6903 90 20 -- Basalt tiles

6903 90 30 -- Ceramic fibres
6903 90 40 --Monolithics/castables (fire-clay basic silica high alumina insulating)
69039090 ---Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods
690390 90 --- Other

Whereas, the explanatory notes to the subject heading codes for tariff item 6914 under Chapter 69 of Customs Tariff Act, 1975 reads as under-

6914 Other ceramic articles

69141000 -of porcelain or china

69149000- Other

In view of the above, I find that the heading 6902 covers **Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods**, other than those of siliceous fossil meals or similar siliceous earths and further the Custom Tariff heading 69149000 contains “Other Ceramic Articles other than those of porcelain or china. I find that the chapter heading 6902 covers a group of refractory goods (other than those of 6901) normally used in the construction of ovens, kilns, furnaces or other plant for the metallurgical, chemical, ceramic, glass and other industries. It includes, interalia: Bricks of all shapes(parallelepiped, wedge shaped, cylindrical, semi-cylindrical etc.), including keystones and other specially shaped bricks(e.g. runner bricks, concave on one face and rectilinear on the others) even if they are clearly recognizable as being of the kind specially designed for the construction of plant or machinery of Section XVI. However, I find that there is large difference between Refractory fire bricks and Insulating fire bricks. Their application, environment scope and function all are different. **Insulating fire bricks, often called “Soft Brick”** are light weight insulation material and they are mainly used for insulation and reducing heat losses. I find that Insulating Firebricks do not touch fire directly and are mainly used in the low temperature parts of furnaces, whereas Refractory Firebricks touch fire directly and they are mainly used to withstand high temperature of fire. I find that the impugned imported goods i.e. Insulating Firebricks are meant for Ceramic Industries which required such fired articles having the property of resisting temperatures 1000⁰C to 1200⁰C and not more than that. Hence, I find that the importer has wrongly classified the subject goods under Custom tariff item 69022090 of Customs Tariff Act, 1975. Thus as discussed above, the classification of the goods viz. “Insulating fire bricks” imported by the noticee by mis-declaring the same under Customs Tariff item No. 69022090 is liable for rejection and I hold that it should be re-classified under Customs tariff item No. 69149000 (other ceramic products other than those of porcelain or china), of the first schedule to the Customs Tariff Act, 1975 and should be reassessed accordingly.

5.2 The Show Cause Notice has proposed that the benefit of exemption under serial No. 338 of Notification No. 50/2017-Customs dated 30.06.2017 availed by the importer by paying basic customs duty @ 5% is not available on the impugned goods i.e. " Insulating fire bricks" classified under tariff item No. 69022090 of Customs Tariff Act, 1975 and they are required to pay basic customs duty @ 10%.

Relevant portion of the Notification No.50/2017-Cus dated 30.06.2017, reads as under;

S. No.	Chapter or heading or sub-heading or tariff item	Description of Goods	Standard Rate	IGST	Condition No.
1	2	3	4	5	6
338	6902, or 6903	All goods	5%	-	-

From the above, I find that the concessional rate of duty under serial number 338 of the said Notification is applicable to Customs tariff items falling under 6902, or 6903 whereas the imported goods declared as "Insulating firebricks" are correctly classifiable under tariff item 6914900. Thus, I find that in the subject **three Bills of Entry** detailed at Sr. No. 01 to 04 of the Annexure-I of the Show cause Notice , the importer has purposefully mis-classified the goods to wrongly avail the exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017. Since exemption under serial No.338 of Notification No. 50/2017-Cus dated 30.06.2017 is not available to the goods covered under tariff item 69149000, I hold that the claimed exemption is liable to be denied and the said three Bills of Entry are liable to be re-assessed under Section 17 of the Customs Act,1962 by classifying impugned goods under tariff item 69149000 and accordingly, Basic Customs duty at the prevailing tariff rate i.e. 10 % is liable to be charged.

5.3 As regard proposal in the Show Cause Notice for demand of differential Customs duty along with applicable interest, I find that with the introduction of self-assessment and consequent upon amendments to Section 17, since 8th April, 2011, it is the responsibility of the importer to declare the correct description, value, notification etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods. The importer failed to discharge the legal and statutory obligation in correct determination of description & classification of imported goods and duty payable. I find that the Noticee have self-assessed the said three Bills of Entry in terms of Section 17 of the Customs Act, 1962, however, I find that in respect of said three Bills of Entry detailed at Sr. No. 01 to 04 of Annexure-I of the Show Cause Notice, they have contravened the provisions of Section 46 (4) of the Customs Act, 1962 in as much as they had intentionally availed/taken a wrong Customs duty benefit in terms of serial number 338 of the Notification No. 50/2017-cus dated 30.06.2017. The assessments under Section 17 are without prejudice to Section 46 and subsequent action including demand of differential duty with interest or any other action under the provisions of the Customs Act, 1962. Since exemption under serial No.338 of Notification No. 50/2017-Cus dated 30.06.2017 is not available to the impugned goods declared as "Insulating fire bricks", and the said exemption is liable to be denied and

accordingly, Basic Customs duty at the prevailing tariff rate i.e. 10 % is liable to be charged in respect of goods covered under Bills of Entry detailed at Sr. No. 01 to 04 of Annexure-I of the Show Cause Notice, I, therefore, hold that the importer Shreeji Enterprises is required to pay the differential Customs duty of **Rs.5,31,583/-[total differential duty for Bills of Entry detailed at Sr. No. 01 to 04 of Annexure-I of the SCN]** under Section 28(1) of the Customs Act, 1962 along with interest at appropriate rate on the said amount of **Rs.5,31,583/-** under the provisions of Section 28AA of the Customs Act, 1962.

5.4 As regard proposal in the Show Cause Notice for imposition of penalty on the importer under Section 117 of the Customs Act, 1962, I find that Section 117 of the Customs Act, 1962 stipulates that any person who contravenes any provisions 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 [four lakh rupees]. I further find that Section 17(1) of the Customs Act, 1962 authorises any Importer or exporter of the goods to self assess the duty leviable on the Import or export of goods. In the instant case, I find that the importer was aware that the exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017, was not available to the goods viz. "Insulating fire bricks" but they deliberately assessed the concerned three Bills of Entry (mentioned at Sr.No. 01 to 04 in Annexure-I of the SCN) under Section 17(1) of the Customs Act, 1962 by wrongly availing the said exemption. Thus, I find that the importer has contravened the provisions of Section 17(1) of the Customs Act, 1962 and accordingly I hold that the penalty under Section 117 of the Customs Act, 1962 are attracted on the importer M/s Shreeji Enterprises, 16, Laxmi Chambers, Opp. Old High Court, Navjivan Press Road, Ahmedabad-380014.

6. In view of the forgoing discussions and findings, I pass the following order:-

ORDER

- (i) I reject the declared classification of imported goods viz. "Insulating fire bricks" under Custom Tariff item 69022090 of the First Schedule to the Customs Tariff Act, 1975 and order to classify the same under Custom tariff item 69149000 and reassess accordingly.
- (ii) I reject the importers claim of exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017 in respect of three Bills of Entry [as detailed at Sr.No. 01 to 04 in Annexure-I to the Show Cause Notice] and order to re-assess the said three Bills of Entry under Custom Tariff Item 69149000.
- (iii) I confirm and order to recover the differential Customs duty amounting to **Rs.5,31,583.00 (Rupees Five Lakh Thirty One Thousand Five Hundred Eighty Three only)**[total differential duty in respect of the three Bills of Entry detailed at Sr. No. 01 to 04 of Annexure-I of the SCN] from the importer M/s Shreeji Enterprises, 16, Laxmi Chambers, Opp. Old High Court, Navjivan Press

Road, Ahmedabad-380014, for wrongly availing exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017, under Section 28(1) of the Customs Act, 1962.

- (iv) I order to charge and recover interest from the importer M/s Shreeji Enterprises, 16, Laxmi Chambers, Opp. Old High Court, Navjivan Press Road, Ahmedabad-380014, on the confirmed duty at Sr. No. (iii) above under Section 28AA of the Customs Act, 1962
- (v) I also impose a penalty of Rs.1,00,000.00 (Rupees One Lakh only) on the importer M/s Shreeji Enterprises, 16, Laxmi Chambers, Opp. Old High Court, Navjivan Press Road, Ahmedabad-380014 under Section 117 of the Customs Act, 1962.

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



(Ajay Kumar)
Additional Commissioner,
Custom House, Mundra

F. No. VIII/48-68/Adj./ADC/MCH/2019-20

Date:02 .04.2020

BY SPEED POST

To

M/s Shreeji Enterprises,
16, Laxmi Chambers, Opp. Old High Court,
Navjivan Press Road, Ahmedabad-380014.

New Address

M/s Shreeji Enterprises,
201, Abhijeet-3, Above Pantaloon Show room,
Opp. Mayor Bunglow, Mithakhali, Elishbridge,
Ahmedabad-380006.



Copy to:

1. The Commissioner of Customs, Custom House, Mundra.
2. The Deputy/Assistant Commissioner (RRA), Custom House, Mundra.
3. The Deputy/Assistant Commissioner (TRC), Custom House, Mundra.
4. The Deputy/Assistant Commissioner (EDI), Custom House, Mundra.
5. The Deputy/Assistant Commissioner (GR-III), Custom House, Mundra.
6. The Deputy/Assistant Commissioner (Audit), Custom House, Mundra.
7. Guard File