



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.	VIII/48-89/Gr-III/MCH /20-21
B	Order-in-Original No.	MCH/ADC/AK/19/2020-21
C	DIN	20200671MO00009LE1F7
D	Passed by	Shri Ajay Kumar Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra
E	Date of Order	08.06.2020
F	Date of Issue	08.06.2020
G	SCN NO. & Date	SCN waived vide letter dated 04.06.2020
H	Noticee / Party / Importer / Exporter	M/s Shree Jalaram Jute Corporation., Shop No, A-122, New Sardar Marketing Yard, Opp. Gondal Nagrik Sahakari Bank, Gondal-360311

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।  
This Order - in - Original is granted to the concerned free of charge.
2. 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 128A 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 वींमंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड़, अहमदाबाद 380 009”**

**“THE COMMISSIONER OF CUSTOMS (APPEALS), KANDLA**

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

3. 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.
4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और इस के 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.
5. अपील जापन 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.
6. 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.

7. 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: Import of New Jute Bags by M/s Shree Jalaram Jute Corporation., Shop No, A-122, New Sardar Marketing Yard, Opp. Gondal Nagrik Sahakari Bank, Gondal-360311 vide BE No. 7468813 dt. 17.04.2020 violation of Customs Act and Rules thereon.**

## BRIEF FACTS OF THE CASE

M/s. Shree Jalaram Jute Corporation., Shop No, A-122, New Sardar Marketing Yard, Opp. Gondal Nagrik Sahakari Bank, Gondal-360311(holder of IEC No. AJPPK4097D) (hereinafter referred to as "the importer") filed Bill of Entry No. 7468813 dated 17.04.2020 through their Custom Broker M/s N. G. Bhanushali & Co., seeking clearance(s) of "New Jute Bags" falling under CTH 63051040 of Custom Tariff Act, 1985 vide Invoice No. DGCL04/2020 dated 11.02.2020, originating from Thailand. The Assessable value of the goods weighing **3,64,100** Kgs is Rs. **1,28,58,840/-** . The goods were examined 100% due to mismatch in 7 containers, out of 15 containers. The goods were found as declared.

1.1 As per the Jute Import Order dated 23.09.019 "JUTE AND JUTE PRODUCTS ARE ALLOWED SUBJECT TO REGISTRATION WITH JUTE COMMISSIONER. On being asked, the importer has not produced any authorization/ Registration for the import of the same. Thus the said goods appear to be fall under restricted category. Therefore it appears that the registration before the Jute Commissioner is a pre requisite /pre import mandatory condition for import of new jute bags.

1.2 Thus, the importer, by importing the said goods without registration has indulged in unfair practice by not complying with the provisions of Para 4 of the Jute and Jute Textiles Control Order, 2016 and therefore rendered themselves punishable under Section 7 of the Essential Commodities Act, 1955. Further, the importer has failed to follow the procedure as laid down under Section 46 (4A) of the Customs Act, 1962 which is as under:-

Section 46:- Entry of Goods on Importation.

(4A) The importer who presents a Bill of Entry Shall ensure the following:-

- (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.**

1.3 The importer has failed to observe the conditions of Section 46(4) of the Customs Act, 1962 and made the goods liable to confiscation under the provisions of Section 111 (d) of the Custom Act 1962 and rendered themselves liable to the penal action under the provisions of Section 112(a) of the Customs Act, 1962.

## WAIVER OF SHOW CAUSE NOTICE AND PERSONAL HEARING

2. The Importer vide letter dated 04.06.2020 addressed to the Addl. Commissioner , Custom House , Mundra expressed lack of awareness of the requirement of registration with the Office of the Jute Commissioner, Kolkota. However they stated that they obtained the same on 29.05.2020 and enclosed the same for ready reference.

Corporation., Shop No, A-122, New Sardar Marketing Yard, Opp. Gondal Nagrik Sahakari Bank, Gondal-360311.

5. This order is issued without prejudice to any other action, which may be contemplated against the importer or any other person in terms of any provision of the Customs Act, 1962 and/or any other law for the time being in force.

*AK*

(AJAY KUMAR)  
Additional Commissioner,  
Custom House Mundra  
Dated: 08.06.2020

**F. No. VIII/48-89/GR-III/MCH/20-21**

To

M/s. Shree Jalaram Jute Corporation.,  
Shop NO., A-122, New Sardar Marketing Yard,  
Opp. Gondal Nagrik Sahakari Bank, Gondal-360311

Copy to:-

1. The Commissioner of Customs, Custom House, Mundra.
2. The Asstt./Deputy Commissioner of Customs (RRA/TRC/Group-III), Custom House, Mundra.
3. The Deputy Commissioner of Customs (EDI), Custom House, Mundra.
4. Guard File.

