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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/48-1668/Gujarat Enterprise/Gr-I/MCH/18-19
B	Order-in-Original No.	MCH/ADC/AK/ 94/2019-20
C	Passed by	Shri Ajay Kumar Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra
D	Date of Order	13.01.2020
E	Date of Issue	13.01.2020
F	SCN NO. & Date	VIII/48-1668/Gujarat Enterprise/Gr-I/MCH/18-19 dated 14.11.2019
G	Noticee/Party/Importer / Exporter	M/s Gujarat Enterprise, 105, Aangi Arcade, Opp Jawahar Ground, Atabhai Road, Bhavnagar-364001.

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 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.”

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 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.
5. अपील ज्ञापन 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 'Low Viscosity Fuel Oil' vide Bill of Entry No. 9034841 dated 28.11.2018 by M/s Gujarat Enterprise, 105, Aangi Arcade, Opp Jawahar Ground, Atabhai Road, Bhavnagar-364001, for violation of Customs Act and Rules thereon.

BRIEF FACTS OF THE CASE

M/s Gujarat Enterprise, 105, Aangi Arcade, Opp Jawahar Ground, Atabhai Road, Bhavnagar-364001 (*hereinafter referred to as "Noticee" for sake of brevity*) had filed B/E No. 9034841 dated 28.11.2018 for clearance of 50.69 MTS Net weight (3 Containers) of "Low Viscosity Fuel Oil" through their Customs Broker, M/s Rishi Kiran Logistics Pvt. Ltd. The importer classified the goods under Custom Tariff Item 27101950. The declared assessable value of the goods was Rs.13,94,754.66/-. The goods were given first check with order to draw sample and forward the same to CRCL, Kandla for testing. The samples were forwarded to the Lab vide TM no. 1701 dated 30.11.2018.

1.1. The Test Report bearing No. 3744 dated 19.12.2018 received from CRCL, Kandla states that,

"The sample is in the form of dark coloured liquid. It is composed of mineral hydrocarbon oil. It has following constant:

i) Acidity (inorganic)	: NIL
ii) Ash content	: 0.42% by wt.
iii) Sediment	: 0.22% by wt.
iv) Water Content	: NIL
v) Flash Point	: 58°C
vi) Density at 15 Degree Celsius	: 0.8509 gm/ml
vii) Kinematic viscosity at 50°C	: 19.82 CST

The sample does not meets the requirements of fuel oil with reference to the circular no. 33/2001 and IS 1593:1982 with respect to Ash content and flash point.

Sealed remnant sample returned herewith."

1.2 The Assistant Commissioner vide letter dated 15.01.2019 requested the Joint Director, CRCL, Lab Kandla to further test sample as per the Circular No. 33/2001-Cus dated 04.06.2001. The Joint Director, CRCL Kandla vide reply dated 26.02.2019 has informed that:-

"The sample u/r i.e., Furnace Oil, further tested for organic halides vis Polychlorinated Biphenyls, Poly Aromatic Hydrocarbons, Heavy metals as per Circular No. 33/2001-Cus dated 04.06.2001 and found to be off specification furnace oil/waste oil of Non-Hazardous and fit for recycling."

1.3 Further, the Assistant Commissioner vide letter dated 31.05.2019 requested the Joint Director, CRCL, Lab Kandla to test parameters like Lead, Arsenic, Polyaromatic hydrocarbons (PAH), Polychlorinated biphenyls (PCBs) etc. The Joint Director, CRCL Kandla vide reply dated 31.05.2019 has informed that:-

"The Laboratory is not having facility to test Polyaromatic hydrocarbons (PAH), Polychlorinated biphenyls (PCBs)".

1.4 Accordingly, a letter dated 25.06.2019 was written to CRCL, New Delhi for further testing. In this regard vide letter no. 35-Customs/CRCL/2019-20 dated 30.09.2019, CRCL, New Delhi forwarded Test Report having Lab No. CL-653(I) dated 27.09.2019 which is reproduced below:-

“The sample is in the form of brownish black coloured viscous oily liquid. It is composed of mineral hydrocarbon oil having following constants.

1. **Acidity (inorganic)= Nil**
2. **Ash content(% by mass)= 0.30**
3. **Sediment (% by mass)= 0.44**
4. **Water content v/v)= 0.1**
5. **Kinetic viscosity at 50 degree Celsius= 47.502 cst**
6. **Density at 15 degree Celsius= 0.8689 gm/cc.**

It does not meet the requirement of Fuel Oil as per IS 1593:2018 in respect of ash content and Sediment. It is an off specification Furnace Oil/Waste Oil as per Circular No. 33/2001-Cus dated 04.06.2001.”

The sample was further tested for parameters as laid down in part B of Schedule V of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 and found as following values:

- | | |
|--------------------------------------|--|
| i) Lead | : 6.051 ppm |
| ii) Arsenic | : 0.0244 ppm |
| iii) Cadmium +Chromium +Nickel | : 8.968 ppm |
| iv) Polyaromatic hydrocarbons (PAH) | : 0.0028 % |
| v) Total halogens | : 863.44ppm |
| vi) Polychlorinated biphenyls (PCBs) | Below limit of qualification= 0.25ppm) |

The above parameters obtained are within the limits prescribed under the said schedule. Further matter may be decided as per Rule 3(39) of hazardous and other waste (management and Transboundary movement) Rule 2016.

1.5 From the above reports, it appears that the imported cargo has been described as “**Low Viscosity Fuel Oil**” classifiable under Customs Tariff Item 27101950 ITC (HS), however on testing; it is revealed that the samples of the imported goods are off specification furnace oil/waste oil.

1.6 In view of the above, the said goods are classifiable under CTH 27109900 and are restricted as per the Foreign Trade Policy. The relevant portion of the ITC (HS), 2017 Schedule 1- Import Policy is reproduced as follows:-

HS Code	Item Description	Policy	Policy Condition
7109100	Waste Oil Containing polychlorinated biphenuls (PCBs) polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Restricted	Imports subject to Policy Condition (3) below Para 2.20 of Foreign Trade Policy and condition at Policy Condition (2) below
27109900	Other	Restricted	

The import of the waste is governed by the Hazardous and Other Waste (Management, handling and Transboundary Movement) Rules, 2016.

As per definition given in Rule 3(39) in part I of Notification dated 04.04.2016 issued by the Ministry of Environment, Forest and Climate Change notified as "The Hazardous and other waste (management and Transboundary) Rules 2016 'waste oil' means any oil which includes spills of crude oil, emulsions, tank bottom sludge and slop oil generated from petroleum refiners, installations or ships and can be used as fuel in furnaces for energy recovery, if it meets the specifications laid down in Part-B of Schedule V either as such or after reprocessing.

1.7 Waste oil is covered under Schedule IV under Rule 6(i) (ii) and 6(2) of Hazardous & Other Waste (Management and Transboundary Movement) Rules, 2016 issued by the Ministry of Environment, Forest and Climate Change. The waste oil figures at Sr. No. 20 of the Schedule IV of the listed recyclable hazardous wastes which is reproduced below:-

SCHEDULE IV

[See rules 6 (1) (ii) and 6 (2)]

List of commonly recyclable hazardous wastes

S.No. (1)	Wastes (2)
20.	Used oil and waste oil

Import of Waste oil is restricted as per Para 2.08 of the Foreign Trade Policy 2015-20 also read with Rule 12 (1) of Hazardous & Other Waste (Management and Transboundary Movement) Rules, 2016 as authorization of Central or State Pollution Control Board or Registration under the provisions of Hazardous Wastes (Management, Handling and Transboundary Movement) Rules, 2016 is required.

1.8 The importer vide letter dated 28.05.2019 has informed that their sister company M/s Fine Refiners Private Limited,, 40, GIDC Chitra, Vartej, Bhavnagar, Gujarat in which importer is Director is having consent Order No. AWH-84080 dated 09.02.2017 (Valid upto 30.09.2021) for re-refine of use oil and waste oil. It appears that the importer is not having an authorisation issued in their own name under Rule 6 of the Hazardous and other waste (management and Transboundary) Rules 2016. Further, in terms of Section 46(4) of the Customs Act, 1962, the importers of any goods are required to declare correct details/particulars in Bill of Entry being filed by them, and are also required to make and subscribe to a declaration to the truth of the contents of such Bill of Entry, whereas in the instant case, it appears that the importer had filed Bill of Entry with incorrect particulars and classification, hence the importer has contravened the provisions of section 46(4) of the Customs Act, 1962.

1.9 The imported Off Specification Furnace Oil / Waste Oil declared valued at **Rs.13,94,754.66/-** appear classifiable under Custom Tariff Item 27109900 and are imported in violation of the provisions of Hazardous and other waste (management and Transboundary) Rules 2016 readwith the provisions of Section 11 of the Customs Act, 1962 and hence appear liable for confiscation under Section 111 (d) and (m) of the Customs Act, 1962. The importer for such acts of commission / omission also appear liable for penalty under Section 112 (a) (i) of the Customs Act, 1962.

2. In view of the above, a show Cause Notice VIII/48-1668/Gujarat Enterprise/Gr-I/MCH/18-19 Dated 14.11.2019 was issued, whereby the importer M/s Gujarat Enterprise, 105, Aangi Arcade, Opp Jawahar Ground, Atabhai Road, Bhavnagar-364001 was called upon to show cause by the Additional Commissioner of Customs (Import), having his office at, 1ST Floor, Port User Building, Mundra Port, Mundra, Kutch, Gujarat as to why:-

- i. The declared description of '**Low Viscosity Fuel Oil**' should not be rejected and the description of goods imported should not be held as "Off Specification Furnace Oil/ Waste Oil" as correct description. The declared classification of imported cargo under Custom tariff Item 27101950 should not be rejected and Off Specification Furnace Oil/ Waste Oil imported should not be classified under Custom tariff Item 27109900 of the Custom Tariff.
- ii. The imported Off Specification Furnace Oil/ Waste Oil weighing 50.688 MTs and misdeclared as '**Low Viscosity Fuel Oil**' should not be confiscated under section 111(m) & 111(d) of the Custom tariff Act, 1962.
- iii. Penalty should not be imposed on them under Section 112 (a) (i) of the Customs Act, 1962, for the reasons discussed above.

PERSONAL HEARING

3. The personal hearing in the matter was held on 09.01.2020 where Shri Amin Rajahusain Vasaya, proprietor of M/s Gujarat Enterprise appeared and reiterated their written submission dated 07.01.2020 and stated that the goods be sold/recycled in their sister concern M/s. Fine Refiners Pvt. Ltd., who have GPCB, Gandhinagar, licence for recycling waste and used oil. They submitted the copy of licence and pass book during personal hearing.

WRITTEN SUBMISSION

4. The Noticee vide their letter dated 07.01.2020, submitted personally by Shri Amin Rajahusain Vasaya, proprietor of M/s Gujarat Enterprise during the personal hearing on 09.01.2020, have submitted point wise defence reply as under:-



(i) They have denied the allegations and averments leveled in the notice. Save and except what is specifically admitted herein, no part of notice which is not expressly dealt with, shall be deemed to be admitted.

(ii) They submitted that they never intended to import any item other than low viscosity fuel oil. The overseas supplier had also confirmed that goods supplied by them are low viscosity fuel oil only. Nonetheless, elaborate testing by Customs at more than one laboratory have revealed that goods are off-specification furnace oil/waste oil as per Circular No. 3312001-Cus dated 04.06.2001. While they are not equipped to carry out detailed chemical analysis in the manner carried out by the laboratories at the disposal of Customs, it is evident that there is significant variation between the readings of Custom laboratory, Kandla and CRCL, New Delhi in respect of 02 out of the 04 properties, namely, Ash Content and Sediment whereas balance 02 properties, namely, Acidity (inorganic) and Water have been found in conformity with the criteria laid down in CBEC CircularNo.3312001-Cus., dated 4.6.2001. Thus, the reports that are relied upon in the notice may not be conclusive. Consequently, the charge of mis-declaration and consequential proposals to confiscate and goods under section 111 (m) and (d) of Customs Act, 1962 may not eventually sustain

(iii) The testing and re-testing by department have consumed a considerable time of over 01 year. Any contest from thier side to the test reports cited in the notice would involve request for re-testing by accredited laboratories, cross-examination of chemists, etc. and would consume more and more time. They have already suffered immense loss in the last one year owing to testing by different customs laboratories. Hence, they have decided to relinquish the goods.

(iv) With regard to penalty, they submitted that they never intended to import any goods other than low viscosity fuel oil. The notice also does not cite any evidence to prove to the contrary.

(v) They rely upon the decision of Hon'ble Tribunal in the case of Commissioner of C.Ex. Cus, Nagpur v/s Ankit pulps & Board Pvt Ltd., 2007 (209) ELT 135 (Tri.- Mumbai, wherein, penalty is set aside by observing as under:

"10. Even after abandoning, if there was evidence of fraud on the part of the importer in relation to import of the goods, the penal action can be considered notwithstanding the fact of the abandonment of the goods. However, in this case, no evidence on the part of the importer about the knowledge that the goods were different from what was declared by the importer and intention to evade payment of duty has been brought out. "

(vi) Further, reliance is placed on the decision of Hon'ble High Court of Rajasthan in the case of Pankaj P. Shah v/s Commissioner of Customs (Preventive), Jaipur, 201B (361) ELT 984 (Raj.), wherein, it is held that:

"14. on the issue of penalty, we are of the opinion that the appellant has bonafidely imported products pursuant to the invoices which were received from the manufacturer. In that view of the matter, for penalty we are of the opinion that present case being the first instance for mis-declaration on part of the appellant, we absolve appellant in appeal No. 1/2016 from penalty and personal penalty. In that view of the matter, in appeal 1/2016 penalty imposed on the appellant is waived. However, all other findings recorded by the authorities are upheld. "

(vii) In view of above submissions and citations, they prayed that they might be exonerated from the penal proceedings initiated against them on account of inadvertent mis-declaration as alleged in the notice. In the alternative, a lenient may be taken by giving due consideration to the fact that they have already suffered heavy loss and have relinquished the goods since they never intended to import off specification furnace oil or waste oil as proposed in the notice."

DISCUSSION AND FINDINGS

5. I have carefully gone through the Show Cause Notice dated 14.11.2019, the written submissions filed by the Noticee and the available records of the case and I find that the following main issues are involved in the subject Show Cause Notice, which are required to be decided-

- I. Whether the impugned goods are classifiable under tariff heading 27101950 or 27109900;
&
- II. Whether the impugned goods are liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 and the importer is liable to penalty under Section 112(a) ibid.

5.1 I have gone through the Test Report dated 19.12.2018 of CRCL Kandla and also Test Report dated 27.09.2019 of CRCL New Delhi and the written letter from noticee dated 07.01.2020 and also record of personal hearing dated 09.01.2020. I find that goods are declared as Low Viscosity Fuel Oil and the goods have been classified under Custom Tariff Item 27101950. However, on examination the Chemical Examiner Gr-II, at CRCL, Kandla Laboratory vide Test Report dated 19.12.2018 have concluded that the sample does not meet the requirement of Fuel Oil with reference to the Circular No. 33/2001-Cus dated 04.06.2001 with respect to Ash content and flash point. However, the CRCL Kandla Laboratory was unable to test the other parameters of said goods, hence the Sample was sent to CRCL New Delhi for re-testing.

5.2 I find that the CRCL New Delhi vide report dated 27.09.2019 has tested the sample and found that:-



The sample is in the form of brownish black coloured viscous oily liquid. It is composed of mineral hydrocarbon oil having following constants.

1. Acidity (inorganic)= Nil
2. Ash content(% by mass)= 0.30
3. Sediment (% by mass)= 0.44
4. Water content v/v)= 0.1
5. Kinetic viscosity at 50 degree Celsius= 47.502 cst
6. Density at 15 degree Celsius= 0.8689 gm/cc.

It does not meet the requirement of Fuel Oil as per IS 1593:2018 in respect of ash content and Sediment. It is an off specification Furnace Oil/Waste Oil as per Circular No. 33/2001-Cus dated 04.06.2001.

5.3 Chemical Examiner at CRCL New Delhi reported that the sample does not meet the requirement of Fuel Oil and it is an off-specification Furnace Oil / Waste Oil as per Circular No. 33/2001-Cus dated 04.06.2001. The sample was further tested for parameter (PCBS, PAH and heavy metals) as laid down in part B of Schedule V of Hazardous and Other Waste (Management and Transboundary Movement) Rule 2016 and have stated that parameters obtained are within the limits prescribed under the said Schedule and matter may be decided as per Rule 3(39) of Hazardous and Other Waste (Management and Transboundary movement) Rule 2016. In this regard, I compare parameter given by CRCL New Delhi and parameter as laid down in part B of Schedule V of Hazardous and Other Waste (Management and Transboundary Movement) Rule 2016, which is reproduced below:-

S.No.	Parameters	Maximum permissible limits	As per CRCL Report dated 27.09.2019
1	Lead	100 ppm	6.051 ppm
2	Arsenic	5 ppm	0.0244 ppm
3	Cadmium +Chromium +Nickel	500 ppm	8.968 ppm
4	Polyaromatic hydrocarbons (PAH)	6 %	0.0028 %
5	Total halogens	4000 ppm	863.44ppm
6	Polychlorinated biphenyls (PCBs) Below limit of qualification	<2 ppm	0.25ppm

5.4 On comparing both parameters mentioned in above table, I find that parameters given in test report is miniature as compare to parameter laid down in part B of Schedule V of Hazardous and Other Waste (Management and Transboundary Movement) Rule 2016. Thus, it is evident that impugned goods are not waste oil, but off-specification Furnace Oil.

5.5 Further, I find that Goods imported under Bill of Entry No 9034841 dated 28.11.2018 is declared as 'Low Viscosity Fuel Oil'. However as discussed above and as per para 2 of Circular No. 33/2001-Cus dated 04.06.2001, imported goods falls under off specification grade not on-specification/regular grade as declared in Bill of Entry. Hence, said importer is correctly classified impugned goods under Custom Tariff Item 27101950.

5.6 The Show cause Notice has proposed for confiscation of imported goods under Section 111 (d) and 111(m) of the Customs Act, 1962. In this context, the relevant part of Section 111(d) of the Customs Act, 1962 are reproduced as under:

111(d) 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;

From the relevant statutory provision as reproduced above, I find that Section 111 (d) of the Customs Act, 1962 deals with the good imported or attempted to be imported or are brought within the Indian Customs waters for the purpose of being imported contrary to any prohibition under the Customs Act or any other law for the time being in force. The goods were made liable for confiscations under Section 111(d) of the Customs Act, 1962 for prohibition under Hazardous and Other Waste (Management and Transboundary Movement) Rule 2016, however, on perusal of the Test Report of the CRCL, Delhi, the goods does not fall under parameter laid down Part-B of Schedule V of the Hazardous and Other Waste (Management and Transboundary Movement) Rule 2016. Hence, I find that said goods are not confiscable under Section 111 (d) of the Customs Act, 1962.

5.7 Further, the relevant part of Section 111(m) of the Customs Act, 1962 are reproduced as under:-

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

From the relevant statutory provision as reproduced above, I find that, in terms of Section 46 (4) of the Customs Act, 1962, the importer was required to make declaration as regards the truth of contents of the Bills of Entry submitted for assessment of Customs duty but the Noticee have contravened the provision of Section 46(4) of the Customs Act, 1962 in as much as they had mis-declared description of imported goods as 'Low Viscosity Fuel Oil' instead of "off-specification Furnace Oil". Accordingly, I find that by indulging in mis-declaration, the importer has contravened the provisions of Section 46(4) of the Customs Act, 1962 as they did not declare true description of goods. This acts on the part of the importer have rendered the imported goods covered in the Show Cause Notice liable for confiscation under Section 111(m) of the Customs Act, 1962 and also made themselves liable for penal action under Section 112(a) of the Customs Act, 1962.

6. In view of the above, I pass the following order.

ORDER

- (i) I reject the declaration of imported goods as 'Low Viscosity Fuel Oil' under Custom tariff Item 27101950 and order the same to be declared as "off-specification Furnace Oil" in respect of B/E No. 9034841 dated 28.11.2018 with applicable rate of duty.
- (ii) I order the confiscation of 50.69 MT of 'off-specification Furnace Oil' valued at Rs.13,94,754.66/- mis-declared as 'Low Viscosity Fuel Oil' covered under Bill of Entry No. 9034841 dated 28.11.2018 under Section 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem the confiscated goods on payment of fine of Rs. 2,00,000.00 (Rupees Two Lakh only) under Section 125 of the Customs Act, 1962.
- (iii) I also impose a penalty of Rs. 50,000.00(Rupees Fifty Thousand only) on M/s Gujarat Enterprise, 105, Aangi Arcade, Opp Jawahar Ground, Atabhai Road, Bhavnagar-364001 in terms of Section 112(a) of the Customs Act, 1962.

7. This order is issued without prejudice to any other action that may be taken under the 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

Date: 13.01.2020

F. No. VIII/48-1668/Gujarat Enterprise/Gr-I/MCH/18-19
By Speed Post/Courier
DIN-20200171MO00000S518E

To,
M/s Gujarat Enterprise,
105, Aangi Arcade, Opp Jawahar Ground,
Atabhai Road, Bhavnagar-364001

Copy to:

1. The Chief Commissioner of Customs (In Situ), Custom House, Mundra.
2. The Deputy Commissioner of Customs (RRA/TRC), Custom House, Mundra.
- ✓ 3. The Deputy Commissioner of Customs (EDI), Custom House, Mundra
4. CHA- M/s. Rishi Kiran Logistics Private Limited.
5. Guard File.