

		<b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,</b> <b>CUSTOM HOUSE: MUNDRA, KUTCH</b> <b>MUNDRA PORT &amp; SPL ECONOMIC ZONE, MUNDRA-370421</b> <b>Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62</b>	
		A	File No.
B	Order-in-Original No.	MCH/ADC/PSK/50/2019-20	<i>PO (EDF)</i> <i>pls upload it on</i> <i>CH Mundra website</i> <i>14/08/19</i>
C	Passed by	Shri Prashant Kaduskar Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra	
D	Date of Order	09.08.2019	
E	Date of Issue	14.08.2019	
F	SCN NO. & Date	SCN waived vide letter dated 30.07.2019, Bill of Entry No. 3338280 dated 22.05.2019	
G	Noticee / Party / Importer / Exporter	M/s Royal Hardware Mart, Nava Bazar, Vadodara, Gujarat	

OFFICE OF THE PRINCIPAL  
COMMISSIONER OF CUSTOMS

11265

14 AUG 2019

- 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 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 वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड, 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.”

- 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/- रुपये 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.
- अपील ज्ञापन के साथ ड्यूटी/ व्याज/ 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: Import of Iron Wire Mesh & Fiber Mesh by M/s Royal Hardware Mart, Nava Bazar, Vadodara, Gujarat vide BE No. 3338280 dt. 22.05.2019 violation of Customs Act and Rules thereon.**

- (c) Cut piece of metallic article (sieve net) composed of magnetic Steel mesh size 0.5 mm – 5000 Kg
- (d) Cut piece of metallic article (sieve net) composed of magnetic Steel mesh size 15 mm – 2450 Kg
- (e) Cut piece of green metallic article (sieve net) composed of PVC coated magnetic Steel mesh size 12 mm – 3150 Kg
- (f) Magnetic steel mesh size 0.25 mm Iron content 96.7% by weight – 8063 Kg
- (g) Expanded Iron wire mesh – 585 Kg
- (ii) I order that declared Assessable Value be rejected and the ascertained value be taken as follows:
- (a) PVC coated glass-wool wire mesh size 2 mm – 91.47/Kg
- (b) Cut piece of metallic article (sieve net) composed of Stainless Steel mesh size 1 mm – Rs. 63.29/Kg
- (c) Cut piece of metallic article (sieve net) composed of magnetic Steel mesh size 0.5 mm – 67.54/Kg
- (d) Cut piece of metallic article (sieve net) composed of magnetic Steel mesh size 15 mm – 67.54/Kg
- (e) Cut piece of green metallic article (sieve net) composed of PVC coated magnetic Steel mesh size 12 mm – 67.54/Kg
- (f) Magnetic steel mesh size 0.25 mm Iron content 96.7% by weight – 67.54/Kg
- (g) Expanded Iron wire mesh – 44.45/Kg
- (iii) I order that the declared classification in Bill of Entry No. 3338280 dt. 22.05.2019 be rejected and the following classification for ascertained description be taken as follows:

	Custom Tariff Item
(a) PVC coated glass-wool wire mesh size 2 mm	70199010
(b) Cut piece of metallic article (sieve net) composed of Stainless Steel mesh size 1 mm	73141490
(c) Cut piece of metallic article (sieve net) composed of magnetic Steel mesh size 0.5 mm	73142090
(d) Cut piece of metallic article (sieve net) composed of magnetic Steel mesh size 15 mm	73142090
(e) Cut piece of green metallic article (sieve net) composed of PVC coated magnetic Steel mesh size 12 mm	73142090
(f) Magnetic steel mesh size 0.25 mm Iron content 96.7% by weight	73142090
(g) Expanded Iron wire mesh	73141410

- (iv) I order the confiscation of the cargo covered under Bill of Entry No. 3338280 dt. 22.05.2019 & having ascertained value of Rs. 18,85,321/-; in terms of section 111(f) & (m) of the Customs Act, 1962 for mis-declaration of description & value. However, I give an option to importer to redeem the confiscated cargo on payment of redemption fine of Rs. 5,50,000/- (Rupees Five Lakhs and Fifty Thousand only).
- (v) I also impose penalty of Rs. 65,000/- (Rupees Sixty Five Thousand only) on M/s Royal Hardware Mart, 197, Nava Bazar, Vadodara – 390001 in terms of Section 112(a)(ii) of the Customs Act, 1962.
- (vi) I also order that the appropriate duty on ascertained description & value be paid by the importer M/s Royal Hardware Mart, 197, Nava Bazar, Vadodara.

  
 (Prashant Kaduskar) 14/8/2019  
 Additional Commissioner,  
 Mundra Customs

To  
M/s Royal Hardware Mart.,  
197, Nava Bazar,  
Vadodara, Gujarat-390001

Copy to:

- (1) The Principal Commissioner of Customs, Custom House, Mundra
- (2) The Assistant/Deputy Commissioner of Customs (RRA), Custom House, Mundra
- (3) The Deputy Commissioner of Customs (Disposal), Custom House, Mundra
- (4) The Deputy Commissioner of Customs (EDI), Custom House, Mundra
- (5) Guard file