



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/48-133/DE/Honeycoms/2017-18
B	Order-in-Original No.	MUN-CUSTM-000-COM-06-17-18
C	Passed by	Shri Sanjay Kumar Agarwal Commissioner of Customs, Custom House, AP & SEZ, Mundra
D	Date of Order	10.11.2017
E	Date of Issue	10.11.2017
F	SCN NO. & Date	F.No. VIII/48-133/DE/Honeycoms/2017-18 Dated 10.10.2017
G	Noticee / Party / Importer / Exporter	M/s Metenere (India) Limited, 138-139, Main Gazipur Road, Near Patparganj, Container Depot, Delhi

P.O/601  
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order  
24/11

OFFICE OF THE PRINCIPAL  
COMMISSIONER OF CUSTOMS  
10 NOV 2017  
Custom House, Mundra

1. This Order-in-Original is granted to the concerned free of charge.
2. Any person aggrieved by this Order-in-Original may file an appeal under Section 129 A(1) (a) Customs Act, 1962 read with Rule 6 (1) of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C.A. -3 to :  
“Customs & Excise & Service Tax appellate Tribunal, West Zonal Bench, O-20 Meghanagar, New Mental Hospital Compound, Ahmedabad 380 016 ”.
3. Appeal shall be filed within three months from the date of communication of this order.
4. Appeal should be accompanied by a fee of Rs.1000/- in case where duty, interest, fine or penalty demanded is Rs. 5 Lakh (Rupees Five Lakhs) or less, Rs. 5000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 5 Lakh (Rupees Five Lakh) but less than 50 Lakh (Rupee Fifty Lakh) and Rs. 10,000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 50 Lakh (Rupees Fifty Lakhs). This fee shall be paid through Bank Draft in favour of the Assistant Registrar of the bench of the Tribunal drawn on the branch of any nationalized bank located at the place where the bench is situated.
5. The appeal should bear court fee stamp of Rs. 5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs. 0.50 (Fifty paise Only) as prescribed under schedule-I, Item 6 of the Court Fees Act, 1870.
6. An appeal against this order shall lie before the Tribunal 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.
7. Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
8. While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

**Sub:** SCN F.No. VIII/48-133/DE/Honeycoms/2017-18 Dated 10.10.2017 issued to M/s Metenere (India) Limited, 138-139, Main Gazipur Road, Near Patparganj, Container Depot, Delhi.

**Brief Facts of the case:**

M/s Metenere (India) Limited, 138-139, Main Gazipur Road, Near Patparganj, Container Depot, Delhi (hereinafter referred to as “the importer” for the sake of brevity) has filed following five B/Es for clearance of Aluminium Scrap whose details are as under :

Sr. No.	B/E No.	B/E Date	Description of goods	Amount (KG)	Declared value in USD PMT	Assessable value in USD PMT as per LME	Total Assessable value (Rs.)	Total Duty (Rs.)
1	2906763	19.08.2017	Aluminium Scarp Taint Tabor / Trade	88920	1385	1757.15	10281206.56	476143.8
2	3033536	29.08.2017	Aluminium Scrap Tense	50600	1300	1710.16	5694073.32	1197947.5
3.	3033538	29.08.2017	Aluminium Scrap Tense	42500	1220	1718.45	4805754.98	1011058.8
4.	3106207	04.09.2017	Aluminium Scarp Taint Tabor / Trade	129700	1385	1944.42	16594564.11	34912474
5.	3216762	13.09.2017	Aluminium Scarp Taint Tabor / Trade	40931	1385	1892.03	5069965.17	1066646.6
Total				352651			42445564.14	38664270.7

2.1 The import of the Aluminium Scrap is governed by Rule 13(2) of the Hazardous waste (Management, Handling & Transboundary Movement) Rules, 2016 issued by Central Pollution Control Board, Ministry of Environment, Forest & Climate Change, Government of India. The relevant portion of the Rule 13 of the Hazardous waste (Management, Handling & Transboundary Movement) Rules, 2016 is reproduced below:

***13. Procedure for import of hazardous and other wastes.-***

***(2) For the import of other wastes listed in Part D of Schedule III, the importer shall not require the permission of the Ministry of Environment, Forest and Climate Change. However, the importer shall furnish the required information as per Form 6 to the Customs authorities, accompanied with the following documents in addition to those listed in Schedule VIII, wherever applicable. For used electrical and electronic assemblies listed at serial numbers 4 (e) to 4(i) of Schedule VIII (Basel No. B1110), there is no specific requirement of documentation under these rules:***

- (a) the import license from Directorate General of Foreign Trade, if applicable;*
- (b) the valid consents under the Water (Prevention and Control of Pollution) Act, 1974 (25 of 1974) and the Air (Prevention and Control of Pollution) Act, 1981 (21 of 1981)*

and the authorisation under these rules as well as the authorisation under the E-Waste (Management and Handling) Rules, 2011, as amended from time to time, whichever applicable;

- (c) *importer who is a trader, importing waste on behalf of actual users, shall obtain one time authorisation in Form 7 and copy of this authorisation shall be appended to Form 6.*
- (4) *Prior to clearing of consignment of wastes listed in Part D of Schedule III, the Custom authorities shall verify the documents as given in column (3) of Schedule VIII.*
- (10) *The Port and Customs authorities shall ensure that shipment is accompanied with the movement document as given in Form 6 and the test report of analysis of the waste, consignment, wherever applicable, from a laboratory accredited or recognised by the exporting country. In case of any doubt, the customs may verify the analysis.*

2.2 Further, Part D of Schedule III and Schedule VIII of the Hazardous waste (Management, Handling & Transboundary Movement) Rules, 2016 are reproduced below:

**Part D**

***List of other wastes applicable for import and export without permission from Ministry of Environment, Forest and Climate Change [Annex IX of the Basel Convention\*]***

<b><i>Basel No.</i></b>	<b><i>Description of wastes</i></b>
<b><i>(1)</i></b>	<b><i>(2)</i></b>
B1	<i>Metal and metal-bearing wastes</i>
B1010	<i>Metal and metal-alloy wastes in metallic, non-dispersible form :</i>
	<i>- Precious metals (gold, silver, platinum but not mercury) * *</i>
	<i>- Iron and steel scrap * *</i>
	<i>- Nickel scrap * *</i>
	<i>- Aluminium scrap* *</i>
	<i>- Zinc scrap * *</i>
	<i>- Tin scrap * *</i>
	<i>- Tungsten scrap * *</i>
	<i>- Molybdenum scrap * *</i>
	<i>- Tantalum scrap * *</i>
	<i>- Cobalt scrap * *</i>
	<i>- Bismuth scrap * *</i>
	<i>- Titanium scrap * *</i>
	<i>- Zirconium scrap * *</i>
	<i>- Manganese scrap * *</i>
	<i>- Germanium scrap * *</i>
	<i>- Vanadium scrap * *</i>
	<i>- Hafnium scrap * *</i>
	<i>- Indium scrap * *</i>
	<i>- Niobium scrap * *</i>
	<i>- Rhenium scrap * *</i>
	<i>- Gallium scrap * *</i>
	<i>- Magnesium scrap * *</i>
	<i>- Copper scrap * *</i>
	<i>- Chromium scrap * *</i>

**Note:**

- \* This list is based on Annexure IX of the Basel Convention on Transboundary Movement of Hazardous Wastes and comprises of wastes not characterized as hazardous under Article-I of the Basel Convention.
- \* \* **Import permitted in the country to the actual user or to the trader on behalf of the actual users authorised by SPCB on one time basis and subject to verification of documents specified in Schedule VIII of these rules by the Custom Authority.**
- \* Import permitted in the country only to the actual users from Original Equipment Manufacturers (OEM) and subject to verification of documents specified in Schedule VIII of these rules by the Custom Authority.
- \* \* \* \* Import permitted in the country to the actual users or trader on behalf of the actual user in accordance with the documents required and verified by the Custom Authority as specified under Schedule VIII of these rules. The policy for free trade for multifunction print and copying machine to be reviewed once the MFDs are domestically manufactured.

All other wastes listed in Part D of Schedule III having no "Stars" are permitted without any documents from MoEF & CC subject to compliance of the conditions of the Customs Authority, if any.

**SCHEDULE VIII**

[See rules 13(2) and 13 (4)]

**List of documents for verification by Customs for import of other wastes specified in Part D of Schedule-III**

S. No	Basel No.	Description of other wastes	List of Documents
1	2	3	4
	B1010	Metal and metal-alloy wastes in metallic, non-dispersible form: - Precious metals (gold, silver, platinum) - Iron and steel scrap - Nickel scrap - <b><u>Aluminium scrap</u></b> - Zinc scrap - Tin scrap - Tungsten scrap - Molybdenum scrap - Tantalum scrap - Cobalt scrap	(a) Duly filled up Form 6 – Movement document; (b) The import license from Directorate General of Foreign Trade, wherever applicable; (a) Pre-shipment inspection certificate issued by the inspection agency of the exporting country or the inspection and certification agency approved by Directorate General of Foreign Trade; (c) The valid consents to operate under the Air and Water Acts and the authorisation under these rules, for actual users. <b><u>For traders, only valid one time authorisation from concerned SPCB is required;</u></b>

		<ul style="list-style-type: none"> <li>- Bismuth scrap</li> <li>- Titanium scrap</li> <li>- Zirconium scrap</li> <li>- Manganese scrap</li> <li>- Germanium scrap</li> <li>- Vanadium scrap</li> <li>- Hafnium scrap</li> <li>- Indium scrap</li> <li>- Niobium scrap</li> <li>- Rhenium scrap</li> <li>- Gallium scrap</li> <li>- Magnesium scrap</li> <li>- Copper scrap</li> <li>- Chromium scrap</li> </ul>	<p>(d) The chemical analysis report of the waste being imported;</p> <p>(e) an acknowledged copy of the annual return filed with concerned State Pollution Control Board for import in the last financial year.</p>
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3. Thus, from going through the above Provisions of the Hazardous waste (Management, Handling & Transboundary Movement) Rules, 2016, it appeared that for importation of the Aluminium Scrap, One time authorization from concerned State Pollution Control Board is required. In the instant case, the imported failed to submit the required one time authorization from concerned State Pollution Control Board as specified. Therefore, the importer is in violation of the Rule 13 of the Hazardous waste (Management, Handling & Transboundary Movement) Rules, 2016 issued by Central Pollution Control Board, Ministry of Environment, Forest & Climate Change, Government of India.

4. The importer was informed vide letter F. No. Misc/1/Honycomb/2017-18 dated 19.09.2017 that they had submitted only one page of Form -7 (Application form for one time Authorization of Traders for Part-D of Schedule-III) dated 17.07.2017 submitted to Delhi Pollution Control Board and from the above said documents, it is not cleared as whether the Delhi Pollution Control Board has granted the Authorization or not. In reply of this letter, the importer vide their letter dated 26.09.2017 & 27.09.2017, have informed that the company have applied to the Delhi Pollution Control Board for pollution Certificate in form -7 as per Rule 13 (2) (c) of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. Further, they have submitted that as a general procedure, it takes 25-30 days / 2-3 months for the Pollution Control Board to issue certificate of Registration. They have also undertaken to submit the Certificate of Registration to the Mundra Custom as soon as the company receives it. Further, they have submitted that lots of containers are on hold due to this and they are incurring lot of detention demurrage and requested to permit them to clear the outstanding containers against their undertaking. Vide their letter dated 29.09.2017, they have further undertaken that until they submit the Pollution Certificate to this office, the company will supply the material

only to M/s Metenere Limited, who will be the sole user of this Aluminium scrap and not sell it further to any outside agency till certificate is submitted.

5. Since the import of Aluminium Scarp is not permissible in absence of one time authorisation from the State Pollution Control Board and giving the Undertaking is not enough for import of the said goods, a Show Cause Notice was issued to the importer proposing confiscation of the goods as per provisions of Section 111 (d) of Customs Act, 1962 and imposition of penalty as per provisions of Section 112 of Customs Act, 1962.

6. In reply to the SCN, the importer vide their letter dated 17.10.2017, submitted that they imported "aluminum scrap" covered by ISRI code word taint/tabor/tense etc., falling under Tariff Item no. 7602 0010 of Customs Tariff Act. The pre-shipment inspection certificate as per para 2.54 of Hand Book of Procedure to customs has been submitted and it bears the following certification:-

#### DECLARATION

- 1) The declaration does not contain any type of arms, ammunition, mines, shells, cartridges or any other explosive material in any form, either used or otherwise, and that the consignment was checked for radiation level and it does not have radiation levels (gamma and neutron) in excess of natural background. The radiation level of the consignment is within the accepted range and is fit to be exported to India.
- 2) The photographs/video clip of the inspection carried out, alongwith duly signed inspection report of the inspector and scanned copy of this PSIC are being uploaded on DGFT website/e-mailed to DGFT (at [psic-dgft@gov.in](mailto:psic-dgft@gov.in)).
- 3) I/We hereby declare that the particulars and statement made in this certificate are true and correct and nothing has been concealed or held there form.

6.1 The Rule 13 (2) and word "Hazardous Waste", "Other Wastes" & "Waste" defined vide Rule 3 (17), 3 (23) & 3 (38) resp. in Rule 2016 reads as under:-

#### **Rule 13 Procedure for import of hazardous and other wastes**

- (1) Actual users intending to import or transit for transboundary movement of hazardous and other wastes specified in Part A and Part B of Schedule III shall apply in Form 5 along with the documents listed therein, to the Ministry of Environment, Forest and Climate Change for the proposed import together with the prior informed consent of the exporting country in respect of Part A of Schedule III waste, and shall send a copy of the application, simultaneously, to the concerned State Pollution Control Board for information and the acknowledgement in this respect from the concerned State Pollution Control Board shall be submitted to the Ministry of Environment, Forest and Climate Change along with the application.
- (2) For the import of other wastes listed in Part D of Schedule III, the importer shall not require the permission of the Ministry of Environment, Forest and Climate Change. However, the importer shall furnish the required information as per Form 6 to the Customs authorities, accompanied with the following documents in addition to those listed in Schedule VIII, wherever applicable. For used electrical and electronic assemblies listed at serial numbers 4 (e) to 4(i) of Schedule VIII (Basel No. B1110), there is no specific requirement of documentation under these rules:

- (a) the import license from Directorate General of Foreign Trade, if applicable;
- (b) the valid consents under the Water (Prevention and Control of Pollution) Act, 1974 (25 of 1974) and the Air (Prevention and Control of Pollution) Act, 1981 (21 of 1981) and the authorisation under these rules as well as the authorisation under the E-Waste (Management and Handling) Rules, 2011, as amended from time to time, whichever applicable;
- (c) Importer who is a trader, importing waste on behalf of actual users, shall obtain one time authorisation in Form 7 & copy of this authorisation shall be appended to Form 6.
- (3) to (10)..

**Rule 3 (17) - Hazardous waste**

“hazardous waste” means any waste which by reason of characteristics such as physical, chemical, biological, reactive, toxic, flammable, explosive or corrosive, causes danger or is likely to cause danger to health or environment, whether alone or in contact with other wastes or substances, and shall include - (i) waste specified under column (3) of Schedule I; (ii) waste having equal to or more than the concentration limits specified for the constituents in class A and class B of Schedule II or any of the characteristics as specified in class C of Schedule II; and (iii) wastes specified in Part A of Schedule III in respect of import or export of such wastes or the wastes not specified in Part A but exhibit hazardous characteristics specified in Part C of Schedule III;

**Rule 3 (23) - Other Wastes**

“other wastes” means wastes specified in Part B and Part D of Schedule III for import or export and includes all such waste generated indigenously within the country;

**Rule 3 (38) - Waste**

“waste” means materials that are not products or by-products, for which the generator has no further use for the purposes of production, transformation or consumption.

Explanation.- for the purposes of this clause,

- (i) waste includes the materials that may be generated during, the extraction of raw materials, the processing of raw materials into intermediates and final products, the consumption of final products, and through other human activities and excludes residuals recycled or reused at the place of generation; and
- (ii) by-product means a material that is not intended to be produced but gets produced in the production process of intended product and is used as such;

The *ibid* Rule 13 (2) stipulates that for import of “other wastes” listed in Part-D of Schedule-III, they are not required any permission of the Ministry of Environment, Forest and Climate Change. Further, the Rule 13 (2) (c) of Rule 2016 stipulates that importer, who is a trader, importing “waste” are required to obtain one time authorization in Form 7. It may kindly be observed one time authorization in Form 7 is required for importing “waste”. They had imported aluminum scrap and not aluminum waste, accordingly provisions of *ibid* Rule 13 (2) (c) is not applicable in the instant case. The allegation that as per Rule 13(2) of Hazardous Waste (Management, Handling & Transboundary Movement) Rules, 2016 read with Part-D of

Schedule-III & Schedule-VIII thereto, one time authorization from State Pollution Control Board is required for traders for import of impugned goods, is therefore, misconceived & incorrect.

6.2. It is stated that there are no restriction for import of impugned goods under Foreign Trade Policy i.e. no import license from Directorate General of Foreign Trade required. There are also no allegation in the show cause notice that impugned goods required import license from Foreign Trade Authority for its import.

The perusal of Schedule-VIII categorically reveals that one time authorization from State Pollution Control Board is required by the trader **where import license from Directorate General of Foreign Trade is required for its import.** It is pertinent to mention that since there is no requirement of import license for impugned goods, therefore stipulation regarding one time authorization for trader is not applicable in the instant case.

6.3 It is emphasized that there is nothing brought on records that impugned goods are hazardous waste as per Rule 3(17) or Part-C of Schedule-III of Rules, 2016 i.e. neither any chemical test got conducted nor any expert opinion brought on records. The Rule 2016 has been framed based on Basel Convention. The Annexure IX of Basel Convention on Transboundary Movement of Hazardous Waste stipulates that waste contained in the annexure will not be waste covered by Article-1, paragraph 1(a), of this convention **unless they contained Annexure I material to the extent causing them to exhibit an Annexure –III characteristics.** It is pertinent to mention that list of hazardous characteristics given in annexure – III of Basel convention are in-verbatim given in Part-C of Schedule-III of Rules, 2016. There is nothing brought on records that impugned goods possesses hazardous characteristics as stipulated in Basel convention and in Rules, 2016. It is incorrect to rely upon Part-D of Schedule-III without giving credence to Part-C thereto.

6.4 They, as a precautionary measure, on the insistence of department, has applied for one time authorization to Delhi Pollution Control Board and the same shall be submitted on its receipt. They also give an undertaking that impugned goods shall be sold to M/s Metenere Ltd., Gandhi Dham manufacturer – the actual user and certificate of its actual use shall also be furnished. The alleged lapse is procedural in nature (i.e. furnishing one time authorization from State Pollution Control Board), though admissibility of import of impugned goods is otherwise not in dispute. The alleged lapse is curable in nature for which necessary application in form 6 has admittedly been submitted to the competent authority – para 4 of show cause notice. The non-release of impugned goods are adversely effecting business of them besides causing recurring detention and demurrage charges. It is added that there were no reason to believe that impugned goods liable for confiscation. There is also neither any mens-rea nor any malafide. The allege lapse relates to interpretation of statutory provisions. It is settled law that penal and



confiscation provisions are not invocable when issue relates to interpretation of statutory provisions.

6.5 At last, they have requested that the show cause notice proceedings may kindly be dropped. Alternatively, pending one time authorization from Delhi Pollution Control Board, impugned goods be provisionally released. They requested for personal hearing before adjudication of the case.

#### **7. Records of Personal Hearing:**

Personal hearing in this case was fixed on 01.11.2017. Shri Sudhir Malhotra, Advocate, appeared on behalf the Noticee and reiterated the submission made in written reply and also mentioned that the aluminum scrap through listed in part D of Scheduled III is not hazardous waste as it does not have characteristics of part C of Schedule III inasmuch as he also submitted that so far they have not got SPCB Permission. Further vide their letter dated 02.11.2017, they have submitted One time authorization certificate bearing No. DPCC/HW/Import-OTA/2017/488 issued by Delhi Pollution Control Committee vide F. No. DPCC/WMC-III/IMP/2017/641 to 645 dated 01.11.2017.

#### **Discussion and Findings:**

8. I have carefully gone through the case records, facts of the case and the submissions made by the Noticee.

9. I find that importer have filed five B/Es for clearance of Aluminium Scrap whose details are as described in para 1. Further, I find that, import of Aluminium Scrap is governed by Rule 13(2) of the Hazardous and other wastes (Management, Handling & Transboundary Movement) Rules, 2016 notified by the Ministry of Environment, Forest & Climate Change, Government of India.

10.1. As per the Rule 13 of the Hazardous and other wastes (Management, Handling & Transboundary Movement) Rules, 2016 as described in para 2.1, in case of import of hazardous and other wastes listed in Part D of Schedule III, the importer is required to **furnish the information as per Form 6 to the competent Customs authorities, accompanied with the following documents in addition to those listed in Schedule VIII, wherever applicable.**

- (a) *the import license from Directorate General of Foreign Trade, if applicable;*
- (b) *the valid consents under the Water (Prevention and Control of Pollution) Act, 1974 (25 of 1974) and the Air (Prevention and Control of Pollution) Act, 1981 (21 of 1981) and the authorisation under these rules as well as the authorisation under the E-Waste*

*(Management and Handling) Rules, 2011, as amended from time to time, whichever applicable;*

*(c) importer who is a trader, importing waste on behalf of actual users, shall obtain one time authorisation in Form 7 and copy of this authorisation shall be appended to Form 6.*

*(4) Prior to clearing of consignment of wastes listed in Part D of Schedule III, the Custom authorities shall verify the documents as given in column (3) of Schedule VIII.*

10.2 Further, as per Part D of Schedule III of the Hazardous waste (Management, Handling & Transboundary Movement) Rules, 2016 as described in para 2.2, it is specified that the import of wastes i.e aluminium scrap is permitted to the actual user or to the trader on behalf of the actual users authorised by SPCB on one time basis and subject to verification of documents specified in Schedule VIII of Rule 13 by the Customs Authority. The list of documents for verification by the Customs for import of other wastes specified in Part D of Schedule VIII of the Hazardous waste (Management, Handling & Transboundary Movement) Rules, 2016 as described in para 2.2, wherein in addition to other documents, the trader who is importing the other wastes i.e aluminium wastes have to submit valid one time authorisation from the concerned SPCB.

10.3. Thus, from going through the above discussion, I find that as per Rule 13 of the Hazardous waste (Management, Handling & Transboundary Movement) Rules, 2016 and relevant schedule prescribe therein, the importer is required to submit valid one time authorisation from the concerned SPCB for import of other wastes i.e Aluminum waste. In absence of such authorisation, such waste cannot be allowed to be imported. Therefore, I find importer's submission that there is no requirement of the onetime authorization from SPCB for import of the said goods i.e. Aluminum scrap, is completely baseless.


11. Further, I find that the said importer was well aware of the fact that goods were covered by the category Hazardous and other wastes appearing at Basel No. B1010 Aluminium Scrap, Part D of Schedule-III and Schedule VIII to Hazardous Waste (Management, Handling & Transboundary Movement) Rules, 2016 falling under "restricted" category clearance of which was subject to one time authorisation from the concerned SPCB and accordingly, the importer has already applied for the said one time authorization from Delhi Pollution Control Committee on 17.07.2017. The One time authorization certificate bearing No. DPCC/HW/Import-OTA/2017/488 has been granted to them on 01.11.2017 vide issued by Delhi Pollution Control Committee vide F. No. DPCC/WMC-III/IMP/2017/641 to 645. Therefore, I do not find any reason to hold the cargo any more.

12. As regards imposition of penalty, I find that the said importer was well aware of the fact that goods were covered by the category Hazardous and other wastes appearing at Basel No. B1010 Aluminium Scrap of Part D of Schedule-III and Schedule VIII to Hazardous Waste (Management, Handling & Transboundary Movement) Rules, 2016, and were therefore falling under "restricted" category clearance of which was subject to one time authorisation from the concerned SPCB and therefore, they have already applied for said one time authorization with Delhi Pollution Control Committee on 17.07.2017 which is much before the filling of Bill of entries and later on submitted One time authorization certificate bearing No. DPCC/HW/Import-OTA/2017/488 issued by Delhi Pollution Control Committee vide F. No. DPCC/WMC-III/IMP/2017/641 to 645 dated 01.11.2017 and therefore, I do not find any reason to impose penalty.

13. In view of above, I pass the following order:

**ORDER**

In view of the foregoing discussion and findings, I drop the proceedings of the said Show Cause Notice and order the clearance of said imported goods against the B/E No. 2906763 dated 19.08.2017, 3033536 dated 29.08.2017, 3033538 dated 29.08.2017, 3106207 dated 04.09.2017 and 3216762 dated 13.09.2017.

  
(SANJAY KUMAR AGARWAL)  
COMMISSIONER,  
CUSTOM HOUSE, MUNDRA

**By R.P.A.D**

F.No. VIII/48-133/DE/Honeycoms/17-18

Date: 10.11.2017

To,  
M/s Metenere (India) Limited,  
138-139, Main Gazipur Road,  
Near Patparganj, Container Depot, Delhi.

Copy to:

1. Asstt./Dy. Commissioner(RRA), Customs House, Mundra.
2. Asstt./Dy. Commissioner(Recovery), Customs House, Mundra.
3. Asstt./Dy. Commissioner(EDI), Customs House, Mundra.
4. Asstt./Dy. Commissioner(Group-IV), Customs House, Mundra
5. Guard file.