

	आयुक्त सीमाशुल्क का कार्यालय (निर्यात) OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT), नवीन सीमाशुल्क भवन, बॉलार्ड एस्टेट मुंबई-४००००१ NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI 400 001. फ़ोन नंबर : (022) 22757513/7556 Email: deec.mcell- nch@gov.in
---	--

I/4720312/2026

आदेश की तारीख/30-09-2026

आदेश संख्या/Order No. 03/2026

जारी करने की तारीख/30-09-2026

142/MAK/DC/DEEC/NCH/2026-27

द्वारा पारित/Passed By:

महेश अशोक केनी

उपायुक्त, सीमा शुल्क

डीईईसी (एम. सेल), निर्यात आयुक्तालय, मुंबई, जोन-I

मूल आदेश

- (1) यह प्रती उस व्यक्ति के उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की गई है।

This copy is granted free of charge for the use of the person to whom it is issued.

- (2) इस आदेश के विरुद्ध अपील, सीमा शुल्क अधिनियम, 1962 की धारा 128(1) के अंतर्गत, इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर, आयुक्त, सीमा शुल्क (अपील), न्यू कस्टम हाउस, बल्लार्ड एस्टेट, मुंबई-400001 के समक्ष प्रस्तुत की जा सकती है। जहाँ शुल्क अथवा शुल्क और दंड विवादित हो, वहाँ मांग किए गए शुल्क की 7.5% राशि, तथा जहाँ केवल दंड विवादित हो, वहाँ दंड की 7.5% राशि जमा किए जाने पर ही अपील प्रस्तुत की जाएगी।

An appeal against this order shall lie before the Commissioner of Customs (Appeals), New Custom House, Ballard Estate, Mumbai-400001 under Section 128(1) of the Customs Act, 1962 within Sixty days from the date of communication of this order and 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.

- (3) यह अपील दो प्रतियों (डुप्लीकेट) में प्रस्तुत की जानी चाहिए तथा इसे सीमा शुल्क (अपील) नियम, 1982 में निर्धारित फॉर्म CA-1 में दाखिल किया जाना चाहिए। इस अपील पर केवल ₹1.50/- का कोर्ट फीस स्टाम्प लगाया जाना चाहिए तथा इसके साथ इस आदेश की मूल प्रती अथवा उसकी एक प्रती संलग्न की जानी चाहिए। यदि इस आदेश की प्रती संलग्न की जाती है, तो उस प्रती पर भी कोर्ट फीस अधिनियम, 1970 की अनुसूची-I, मद 6 के अनुसार केवल ₹1.50/- का कोर्ट फीस स्टाम्प लगाया जाना चाहिए।

This appeal should be in duplicate and should be filed in Form CA-1 appeared in Customs (Appeals) Rule, 1982. This appeal should be bear a court fee stamp of Rs. 1.50/- paid only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a court fee stamp of Rs. 1.50/- only as prescribed under Schedule 1, item 6 of the Court Fees Act, 1970.

- (4) इस निर्णय अथवा आदेश के विरुद्ध अपील करने वाला प्रत्येक व्यक्ति, अपील लंबित रहने के दौरान, उपर्युक्त पैरा 2 में उल्लिखित राशि को सीमा शुल्क अधिनियम, 1962 की धारा 129E के प्रावधानों के अनुसार जमा करेगा तथा उक्त भुगतान का प्रमाण अपील के साथ प्रस्तुत करेगा। ऐसा न किए जाने पर, सीमा शुल्क अधिनियम, 1962 की धारा 128(1) के प्रावधानों का अनुपालन न करने के कारण अपील अस्वीकार की जा सकती है।

Any person appealing against this decision or order shall, pending the appeal, deposit the amount as per Para 2 above under Section 129E of the Customs Act, 1960 shall produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 128(1) of the Customs Act, 1962.

BRIEF FACTS OF THE CASE

Subject: SCN F.No. CUS/DEEC/MISC/907/2022-DEEC dated 05.06.2026 – M/s Indira Exports Pvt. Ltd. (IEC 1191000010), Indore – Case of non-submission of Export Obligation Discharge Certificate (EODC)/Redemption Certificate against Advance Authorisation/DEEC Licences and breach of bond conditions, involving customs duty of Rs. 3,13,622/-.

1. M/s Indira Exports Pvt. Ltd. (IEC 1191000010), having declared address at 19/1, 1st Floor, Silver Estate, Minalshree, Y.N. Road, Indore (Madhya Pradesh) – 452003 (hereinafter "the Licensee" or "the noticee"), was issued the following Advance Authorisation/DEEC Licences by the Office of the Director General of Foreign Trade (DGFT), which provided exemption from payment of duty on imported goods:

- (1) 310053286 dated 14.09.2000
- (2) 310078439 dated 27.03.2001
- (3) 310021179 dated 04.01.2000
- (4) 310030435 dated 09.03.2000

Licences (1) and (2) were issued in accordance with Customs Notification No. 51/2000 dated 27.04.2000, and licences (3) and (4) in accordance with Customs Notification No. 30/1997 dated 01.04.1997 of the Central Board of Indirect Taxes and Customs (CBIC), New Delhi. In accordance with the said notifications, the Licensee executed four Bonds (RUD-1) as detailed in Table-A below:

TABLE-A

Sr. No.	License No. & Date	Assessable Value (Rs.)	Duty Amount (Rs.)	Bond No.	Bond Amount (Rs.)
1	310053286 dated 14.09.2000	18,023/-	14,270/-	S/5-LUT- 2621/2000-Gr VII dated 11.10.2000	24,687/-
2	310078439 dated 27.03.2001	35,300/-	26,156/-	S/5-LUT- 4040/2001-Gr VII dated 03.04.2001	45,300/-
3	310021179 dated 04.01.2000	3,06,452/-	2,11,196/-	S/5-LUT- 238/2000-VII dated 14.01.2000	3,66,000/-
4	310030435 dated 09.03.2000	76,443/-	62,000/-	S/5-LUT- 798/2000-VII dated 24.04.2000	1,07,260/-
Total		4,36,218/-	3,13,622/-		5,43,247/-

2. In accordance with the aforesaid Notifications, the Licensee executed Bonds against the Advance Authorisation/DEEC Licences. By executing the Bonds, the Licensee undertook to meet the export obligation under the conditions outlined in the said Notification and Licence, and to submit evidence of fulfilling the export obligation within 30 days from the expiration of the Export Obligation period. Failure to meet this obligation would make the Licensee liable to repay the duty foregone along with applicable interest, as stipulated by the relevant Customs Notification.

3. The importer availed the benefit of Notification No. 51/2000-Cus dated 27.04.2000 and Notification No. 30/1997-Cus dated 01.04.1997. The salient features of the said Notifications are as below:

3.1 Notification No. 51/2000-Cus dated 27.04.2000 provides duty exemption for import of inputs under the Advance Authorisation Scheme as per the Foreign Trade Policy. It exempts the imported materials from the whole of the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975, and from the whole of the additional duty, safeguard duty and anti-dumping duty leviable under sections 3, 8 and 9A of the said Act. To avail of the exemption, the importer must hold a valid Advance Authorisation issued by the DGFT specifying the eligible inputs and the corresponding export obligation.

3.2 The Notification requires the importer, at the time of clearance of the imported materials, to execute a bond with such

surety as specified by the Assistant/Deputy Commissioner of Customs, binding himself to pay on demand an amount equal to the duty leviable but for the exemption, on the imported materials in respect of which the conditions of the notification have not been complied with, together with interest at the rate of twenty-four per cent per annum from the date of clearance of the said materials.

3.3 The Notification requires that the export obligation be discharged within the period specified in the licence or within such extended period as may be granted by the Licensing Authority, by exporting resultant products manufactured in India as specified in Part "E" of the licence and in respect of which the facility under rule 12(1)(b) or rule 13(1)(b) of the Central Excise Rules, 1944 has not been availed.

3.4 The Notification further requires the importer to produce evidence of discharge of export obligation to the satisfaction of the Assistant/Deputy Commissioner of Customs within 30 days of the expiry of the period allowed for fulfilment of the export obligation, or within such extended period as the said officer may allow.

3.5 Notification No. 30/1997-Cus dated 01.04.1997 provides duty exemption for the import of inputs under the Advance Authorisation Scheme. It exempts the materials from the whole of the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 and from the whole of the additional duty leviable under section 3 of the said Act. The materials imported must be covered by an Actual User Duty Exemption Entitlement Certificate issued by the Licensing Authority in respect of value, quantity, description, quality and technical characteristics.

3.6 Notification No. 30/1997-Cus similarly requires the importer, at the time of clearance, to execute a bond with such surety or security and for such sum as may be specified by the Assistant/Deputy Commissioner of Customs, binding himself to pay on demand an amount equal to the duty leviable but for the exemption, together with interest at the rate of twenty-four per cent per annum from the date of clearance of the said materials.

3.7 The said Notification also requires the importer to fulfil the export obligation within the period specified in the certificate or within such extended period as may be granted by the Licensing Authority, and to submit proof of such fulfilment to the Assistant/Deputy Commissioner of Customs within 30 days of the expiry of the period allowed. The exempt materials shall not be disposed of or utilised in any manner except for discharge of the export obligation or for replenishment of such materials, and the materials so replenished shall not be sold or transferred to any other person.

4. It was observed that the Licensee cleared imported goods with a total assessable value of Rs. 4,36,218/- under the aforementioned

licences. Consequently, the Licensee availed exemption from payment of total Customs duty amounting to Rs. 3,13,622/- and executed bonds under Section 143 of the Customs Act, 1962 for clearance of the goods against the conditions undertaken.

5. Section 143 of the Customs Act, 1962 provides for the furnishing of a bond to ensure compliance with specific conditions tied to clearance of goods, particularly under schemes such as the Duty Exemption Entitlement Certificate (DEEC) or Advance Authorisation. The bond acts as a legal guarantee to fulfil obligations such as meeting export performance or using imported goods for designated purposes. In the event of breach of conditions, such as failure to meet the export obligation, the authorities are empowered to proceed upon the bond to recover customs duties, interest and fine/penalties.

6. According to the above mandates, the Licensee was required to submit proof of export obligation discharge to the satisfaction of the Assistant/Deputy Commissioner of Customs within 30 days after expiry of the obligation period or any approved extension. However, the Licensee failed to submit the necessary documents to date. A Demand Notice dated 27.11.2024 (RUD-2) was issued to the Licensee reminding them of their bond conditions and requesting the Export Obligation Discharge Certificate (EODC)/Redemption Certificate, but no response was received.

6.1 Further, in the Bonds submitted, the Licensee had undertaken unconditionally and irrevocably to pay to Customs the duty leviable on the goods imported in the event of failure to comply with the terms of licence Nos. (1) 310053286 dated 14.09.2000, (2) 310078439 dated 27.03.2001, (3) 310021179 dated 04.01.2000 and (4) 310030435 dated 09.03.2000, and in the event of failure to comply with the conditions of the said Notification and Licence in respect of the imported goods.

7. Therefore, the Licensee was alleged to have committed multiple violations under applicable laws and regulations. Specifically, the Licensee failed to submit the requisite EODC/Redemption Certificate within the prescribed timeline, thereby contravening the procedural requirements under the Advance Authorisation Scheme; failed to fulfil the stipulated export obligations as per the terms and conditions of the scheme; and appeared to have violated the conditions of the bond executed under Section 143 of the Customs Act, 1962. These omissions and failures constitute breaches of the legal and statutory obligations imposed on the Licensee, rendering the goods liable to confiscation and the Licensee liable for action under the relevant provisions of law.

8. The relevant provisions of law relied upon in the Show Cause Notice are as under:

8 . 1 **Section 111(o), Customs Act, 1962** – goods brought from a place outside India are liable to confiscation if they are exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under the Act or any

other law for the time being in force, and the condition is not observed, unless the non-observance of the condition was sanctioned by the proper officer.

8.2 Section 112, Customs Act, 1962 – any person who, in relation to any goods, does or omits to do any act which would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, is liable, in the case of dutiable goods other than prohibited goods and subject to section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher (with the reduced penalty of twenty-five per cent where the duty determined under section 28(8) and interest under section 28AA are paid within thirty days from the date of communication of the order).

8.3 Section 114AA, Customs Act, 1962 – if a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of the Act, he shall be liable to a penalty not exceeding five times the value of goods.

8.4 Section 117, Customs Act, 1962 – any person who contravenes any provision of the Act or abets such contravention, or who fails to comply with any provision of the Act with which it was his duty to comply, where no express penalty is elsewhere provided, shall be liable to a penalty not exceeding four lakh rupees.

8.5 Section 143, Customs Act, 1962 – where the Act or any other law requires anything to be done before a person can import or export goods or clear goods from the control of customs officers, and the Assistant/Deputy Commissioner is satisfied that such thing cannot be done before such import, export or clearance without detriment to that person, he may grant leave for such import, export or clearance on the person executing a bond in such amount, with such surety or security and subject to such conditions as he approves, for the doing of that thing within the time specified in the bond. If the thing is done within the time specified, the bond shall be cancelled as discharged in full; if it is not done within the time specified, the officer shall, without prejudice to any other action under the Act or any other law, be entitled to proceed upon the bond in accordance with law.

9. The Show Cause Notice alleged that, as a consequence of the aforementioned violations, the Licensee is prima facie liable for the following action under the Customs Act, 1962:

(a) The acts of omission and commission have resulted in denial of the duty benefit claimed under exemption Notification Nos. 51/2000 dated 27.04.2000 and 30/1997 dated 01.04.1997.

(b) The Licensee is liable to pay customs duty amounting to Rs. 3,13,622/- (Rupees Three Lakh Thirteen Thousand Six Hundred Twenty Two only) along with applicable interest.

(c) Since the EODC/Redemption Certificate was not submitted within the prescribed timeline and the imported goods were not utilised for the purposes specified in the said notifications, the imported goods are liable to confiscation under Section 111(o) of the Customs Act, 1962.

(d) Having rendered the goods liable to confiscation under Section 111(o), the Licensee is liable to penal action under Section 112(a) of the Customs Act, 1962.

(e) The Licensee has sought to evade Customs duty by false declaration regarding the EODC/Redemption Certificate in the submitted bond, warranting penalty under Section 114AA.

(f) For non-compliance with the timelines prescribed in the said notifications for submission of the EODC/Redemption Certificate, the Licensee is liable to penalty under Section 117.

(g) The bond executed by the Licensee shall be invoked to recover the foregone customs duty, along with applicable interest and any penalties deemed appropriate under the law.

10. The Licensee was, therefore, called upon vide the Show Cause Notice F.No. CUS/DEEC/MISC/907/2022-DEEC dated 05.06.2026 to show cause to the Assistant/Deputy Commissioner of Customs, DEEC (Monitoring Cell), Office of the Commissioner of Customs (Export), New Custom House, Ballard Estate, Mumbai - 400001, as to why:

(i) The duty benefit claimed under exemption Notification No. 51/2000 dated 27.04.2000 and No. 30/1997 dated 01.04.1997 should not be denied.

(ii) The imported goods having total assessable value of Rs. 4,36,218/- should not be confiscated under Section 111(o) of the Customs Act, 1962 read with the conditions of the Bonds executed in terms of Section 143 of the Customs Act, 1962 read with Notification Nos. 51/2000 dated 27.04.2000 and 30/1997 dated 01.04.1997, as amended from time to time.

(iii) The customs duty amounting to Rs. 3,13,622/- along with applicable interest should not be recovered under the Bonds executed as per Section 143 of the Customs Act, 1962, read with the conditions of the Bonds and the said Notifications.

(iv) Penalty should not be imposed under Section 112(a) of the Customs Act, 1962.

(v) Penalty should not be imposed under Section 114AA of the Customs Act, 1962.

(vi) Penalty should not be imposed under Section 117 of the Customs Act, 1962.

(vii) The Bonds should not be enforced to recover the duty

foregone along with applicable interest.

10.1 The Licensee was also required to produce all references on which they intended to rely in support of their defence and to indicate whether they wished to be heard in person, failing which it would be presumed that they did not desire a personal hearing. The Notice was issued without prejudice to any other action under the Customs Act, 1962 or any other law, and the Department reserved the right to add, alter, amend, modify or supplement the notice.

10.2 The documents relied upon in the Show Cause Notice are: (1) Copy of Bonds (RUD-1) and (2) Demand Notice dated 27.11.2024 (RUD-2).

WRITTEN SUBMISSION

11.1 The Show Cause Notice dated 05.06.2026 was issued to the Licensee at both of its addresses, namely (1) 19/1, 1st Floor, Silver Estate, Minalshree, Y.N. Road, Indore (M.P.) – 452003 and (2) Tulshyan Bhavan, 5/1, Y.N. Road, Rani Sati Colony, Indore (M.P.) – 452001, and was also displayed on the Notice Board of the Custom House and uploaded on the website.

11.2 As on date, no reply to the Show Cause Notice has been received from the Licensee within the stipulated period of 30 days, nor has any request for extension of time been made.

RECORDS OF PERSONAL HEARING

12.1 Personal hearings in this case were granted on 28.08.2026, 31.08.2026, 02.09.2026, 07.09.2026 and 10.09.2026, the notices whereof were sent to addresses of the Licensee.

DISCUSSIONS AND FINDINGS

13.1 I have gone through the Show Cause Notice, the Relied Upon Documents (Bonds and Demand Notice) and the facts and evidence on record. The Licensee has neither filed any reply nor availed of the opportunity of personal hearing. Therefore, in terms of paragraph 13 of the Show Cause Notice and the principles of natural justice having been duly complied with, I proceed to decide the case ex-parte on merits.

13.2 The issues to be decided are:

- (a) Whether the duty benefit claimed under Notification Nos. 51/2000-Cus dated 27.04.2000 and 30/1997-Cus dated 01.04.1997 is liable to be denied and the duty of Rs. 3,13,622/- recovered along with interest under the Bonds;
- (b) Whether the imported goods having total assessable value of Rs. 4,36,218/- are liable to confiscation under Section 111(o) of the Customs Act, 1962;
- (c) Whether the Licensee is liable to penalty under Sections 112(a), 114AA and 117 of the Customs Act, 1962; and

(d) Whether the Bonds are liable to be enforced.

14.1 **Legal framework.** The Licensee imported inputs against the four Advance Authorisation/DEEC licences listed in Table-A, availing exemption from customs duty under Notification No. 51/2000-Cus dated 27.04.2000 (licences 1 and 2) and Notification No. 30/1997-Cus dated 01.04.1997 (licences 3 and 4). The exemption was conditional. The conditions include execution of a bond for the amount of duty foregone with interest at 24% per annum; discharge of the export obligation within the period specified in the licence or such extended period as may be granted by the Licensing Authority; production of evidence of such discharge to the Assistant/Deputy Commissioner of Customs within 30 days of the expiry of the period allowed; and non-disposal of the exempt materials except for discharge of export obligation or replenishment.

14.2 It is on record that the Licensee cleared the imported goods, having total assessable value of Rs. 4,36,218/-, against the licences without payment of duty aggregating Rs. 3,13,622/-, and executed the four Bonds (RUD-1) totalling Rs. 5,43,247/- undertaking, unconditionally and irrevocably, to pay the duty foregone together with interest in the event of failure to comply with the conditions of the licences and notifications. The execution of the Bonds, the licence particulars, the assessable values and the duty foregone are not disputed by the Licensee and are established from the Bonds themselves. The Table-A figures also reconcile with the totals: assessable value Rs. 4,36,218/-, duty Rs. 3,13,622/- and bond amount Rs. 5,43,247/-.

15.1 **Non-submission of EODC / non-discharge of export obligation.** The export obligation periods under all four licences, issued between 2000 and 2001, expired many years ago, even after taking into account the maximum extension permissible under the Foreign Trade Policy/Handbook of Procedures. The Licensee was obliged to furnish evidence of discharge of export obligation (EODC/Redemption Certificate) within 30 days of expiry of the period allowed. The Licensee has not furnished the same to date. A Demand Notice (RUD-2) dated 27.11.2024 was issued calling upon the Licensee to comply with the bond conditions and produce the EODC/Redemption Certificate, but no response was received. Even in reply to the Show Cause Notice, the Licensee has not produced any EODC/Redemption Certificate, proof of export or any Licensing Authority extension.

15.2 The burden of proving discharge of export obligation lies on the Licensee, who alone has access to the shipping bills, realisation proofs and other documents evidencing the exports. In the absence of any such evidence, I find that the export obligation was not fulfilled/not proved to have been fulfilled, and the conditions of the Notifications and the Bonds stand breached.

16.1 **Denial of exemption and recovery of duty under the Bonds.** Since the conditions of Notification Nos. 51/2000-Cus and 30/1997-Cus have not been complied with, the Licensee is not

entitled to the exemption availed. By the Bonds executed under Section 143 of the Customs Act, 1962, the Licensee bound himself to pay on demand the duty leviable but for the exemption, with interest at 24% per annum from the date of clearance, on the failure to comply with the conditions. Under Section 143(1)(B), where the thing is not done within the time specified in the Bond, the proper officer is entitled to proceed upon the Bond in accordance with law. I therefore find that the duty foregone of Rs. 3,13,622/- (licence-wise: Rs. 14,270/-, Rs. 26,156/-, Rs. 2,11,196/- and Rs. 62,000/-) is recoverable from the Licensee under the Bonds along with interest at the rate stipulated therein and in the Notifications.

16.2 The liability under the Bonds is contractual and independent of the period of limitation prescribed under Section 28 of the Customs Act, 1962, since the demand has not been raised under Section 28 but is founded on the Bonds executed by the Licensee. Further, the Licensee cannot take advantage of its own default in not furnishing the EODC for over two decades.

17.1 **Confiscation under Section 111(o).** Section 111(o) makes liable to confiscation any goods exempted, subject to any condition, from duty in respect of the import thereof under the Act or any other law, in respect of which the condition is not observed, unless the non-observance was sanctioned by the proper officer. I find that the conditions of the exemption (discharge of export obligation and submission of proof thereof, and utilisation of the imported goods for the purposes specified) were not observed by the Licensee, and no sanction for non-observance has been granted by the proper officer. The imported goods having total assessable value of Rs. 4,36,218/- are therefore liable to confiscation under Section 111(o) of the Customs Act, 1962.

18.1 **Penalty under Section 112(a).** As the Licensee, by failing to fulfil the export obligation and to submit the EODC, has committed omissions which have rendered the goods liable to confiscation under Section 111(o), the Licensee is liable to penalty under Section 112(a). The goods being dutiable and not prohibited, the penalty is governed by Section 112(a)(ii), the ceiling being ten per cent of the duty sought to be evaded (Rs. 31,362/-) or Rs. 5,000/-, whichever is higher. I consider a penalty of Rs. 31,362/- to be appropriate.

18.2 **Penalty under Section 114AA.** The Show Cause Notice alleges that the Licensee, in the Bonds furnished, undertook to discharge the export obligation and submit the EODC/Redemption Certificate, and that having failed to do so it has sought to evade customs duty by making a false declaration. The maximum penalty under Section 114AA is five times the value of the goods, i.e. Rs. 21,81,090/-. Considering the facts on record, I consider a penalty of Rs. 4,36,218/- to be appropriate.

18.3 **Penalty under Section 117.** The Licensee has failed to comply with the provisions of the Customs Act, 1962 and the conditions of the Notifications and Bonds with which it was its duty to comply, namely submission of proof of discharge of export

obligation within the prescribed time, and no express penalty is provided elsewhere in the Act for this specific failure. The Licensee is therefore liable to penalty under Section 117, which may extend to Rs. 4,00,000/-. I consider a penalty of Rs.50,000/- to be appropriate.

19. **Enforcement of Bonds.** As the Licensee has failed to comply with the conditions of the Bonds executed under Section 143 of the Customs Act, 1962, and the duty foregone together with interest has not been paid despite the Demand Notice dated 27.11.2024, the Bonds (RUD-1) are liable to be enforced, and the amount of duty and interest is recoverable thereunder from the Licensee and, in case of default, from the surety/security furnished, if any, to the extent of the Bond amounts.

ORDER

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

21.1 I **deny** the exemption claimed under Notification No. 51/2000-Cus dated 27.04.2000 (licences at Sr. Nos. 1 and 2 of Table-A) and Notification No. 30/1997-Cus dated 01.04.1997 (licences at Sr. Nos. 3 and 4 of Table-A) in respect of the goods imported against Advance Authorisation/DEEC Licence Nos. 310053286 dated 14.09.2000, 310078439 dated 27.03.2001, 310021179 dated 04.01.2000 and 310030435 dated 09.03.2000.

21.2 I **order confiscation** of the imported goods having total assessable value of Rs. 4,36,218/- (Rupees Four Lakh Thirty Six Thousand Two Hundred Eighteen only) under Section 111(o) of the Customs Act, 1962, read with the conditions of the Bonds executed under Section 143 and the said Notifications. As the goods are not available for confiscation, I impose a **Redemption Fine of Rs. 50,000/-** under Section 125 of the Customs Act, 1962.

21.3 I **confirm the demand** of Customs duty amounting to Rs. 3,13,622/- (Rupees Three Lakh Thirteen Thousand Six Hundred Twenty Two only) foregone on the goods imported against the said licences, to be recovered from M/s Indira Exports Pvt. Ltd. under the Bonds executed in terms of Section 143 of the Customs Act, 1962, read with the said Notifications, **along with interest** at the rate of 24% per annum from the date of clearance of the goods] till the date of payment.

21.4 I impose a **penalty of Rs. 31,362/-** on M/s Indira Exports Pvt. Ltd. under Section 112(a) of the Customs Act, 1962.

21.5 I impose a **penalty of Rs. 4,36,218/-** on M/s Indira Exports Pvt. Ltd. under Section 114AA of the Customs Act, 1962.

21.6 I impose a **penalty of Rs. 50,000/-** on M/s Indira Exports Pvt. Ltd. under Section 117 of the Customs Act, 1962.

21.7 I order that the **Bonds** (S/5-LUT-2621/2000-Gr VII dated 11.10.2000; S/5-LUT-4040/2001-Gr VII dated 03.04.2001; S/5-

LUT-238/2000-VII dated 14.01.2000; and S/5-LUT-798/2000-VII dated 24.04.2000) executed by the Licensee be **enforced** for recovery of the duty foregone, interest and any amount imposed hereunder, to the extent permissible under law.

21.8 The amount, if any, already paid/deposited by the Licensee towards the above liabilities shall be appropriated.

22. This order has been passed without prejudice to any other action that may be taken against the above-mentioned firm and any other person under the provisions of the Customs Act, 1962 and/or any other law for the time being in force in India.

Digitally signed by
Mahesh Ashok Keny
Date: 30-09-2026
18:27:18

Mahesh Ashok Keny

Deputy Commissioner of Customs
DEEC, New Custom House, Mumbai.

To,

1. M/s Indira Exports Pvt. Ltd. (IEC 1191000010), 19/1, 1st Floor, Silver Estate, Minalshree, Y.N. Road, Indore (Madhya Pradesh) – 452003.
2. M/s Indira Exports Pvt. Ltd. (IEC 1191000010), Tulshyan Bhavan, 5/1, Y.N. Road, Rani Sati Colony, Indore (M.P.) – 452001..

Copy to:

- i. The Chief Commissioner of Customs, Mumbai Zone-I, 2nd Floor, New Custom House, Ballard Estate, Mumbai.
- ii. The Deputy/Assistant Commissioner of Customs, DEEC (Monitoring Cell), New Custom House, Mumbai.
- iii. The Dy./Asst. Commissioner, CHS (I/c Notice Board) for display of the order on the Notice Board.
- iv. The DC/EDI for uploading on the website.
- v. Office Copy.
- vi. Guard File.