	सीमा शुल्क आयुक्त का कार्यालय **OFFICE OF THE COMMISSIONER OF CUSTOMS** केंद्रीय अधिनिर्णय प्रकोष्ठ, एन एस-V **CENTRAL ADJUDICATION CELL, NS-V** जवाहरलाल नेहरू कस्टम हाउस, न्हावा-शेवा, **JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA,** ताल-ऊरण,डिस्ट-राइगड़, महाराष्ट्र-४०० ७०७. **TAL. URAN, DIST. RAIGAD, MAHARASHTRA - 400 707.**

DIN : 20251078NX0000818503 Date of Order: 21/10/2025

F.No. S/10-135/2025-26/ADC/Gr.VI/NS-V/CAC/JNCH Date of issue: 21/10/2025

SCN No.: 521/2025-26/ADC/Gr.VI/NS-V/CAC/JNCH
SCN Date: 21/07/2025

Passed By: Dr. Satish Kumar
Additional Commissioner of Customs, CAC, Gr.VI, NS-V, JNCH

Order-In-Original No. :1010/2025-26/JC/GR.VA/NS-V/CAC/JNCH

Name of Party/Noticee :- M/s. Vee Kay Textiles (IEC- AAGHV3360J)

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मूल आदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।

2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र -400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 1982 के अनुसार फॉर्म सी.ए. 1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टांप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 2.00 रुपये का स्टांप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।

3. इस निर्णय या आदेश के विरुद्ध अपील करनेवाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा |

ORDER-IN-ORIGINAL

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

2. An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Nhava Sheva, Tal : Uran, Dist : Raigad, Maharashtra – 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.2.00 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. 2.00 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.

3. Any person desirous of appealing against this decision or order shall, pending the appeal, make 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.

BRIEF FACTS OF THE CASE

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1. Whereas, **M/s VEE KAY TEXTILES (IEC: AAGHV3360J)** having address at 4TH KM, NIMBRI, BAPOLI ROAD, VILL-RASLAPUR, TEHSIL- BAPOLI, PANIPAT, HARYANA- 132103 (hereinafter referred to as 'the importer') had cleared their imported items viz "100% POLYESTER COMFORTER etc." (hereinafter referred to as 'the subject goods') vide Bills of Entry, as mentioned in Annexure-A and the same were cleared through Customs by classifying it under CTH 9404. IGST was paid on the said item @ 12% under serial number 224 or of Schedule – II of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended from time to time).

2. The appropriate IGST on the subject item is 18% as per Sr. No. 438 of Schedule III of the said Notification. The relevant part of the Notification No. 01/2017 is as under:

SR. No. & Schedule	CTH	Description of Goods
II-224	9404	Products wholly made of quilted textile materials
III-438*	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered (other than Coir products (Except Coir mattresses), Products wholly made of quilted textile materials and Cotton quilts.

*substituted vide Notification 43/2017 dated 14.11.2017.

3. From the description of the goods declared in the respective Bills of Entry, it appears that the goods in question are not eligible for IGST payment @12% under serial number 224 of Schedule – II IGST Notification No. 01/2017 (as amended from time to time), which clearly & specifically is allowed for goods mentioned against the said entries. Therefore, the goods imported by the Importer attracts levy of IGST @18 under Sr. No. 438 of Schedule-III of Notification No. 01/2017. The details of description of goods, Bills of Entry, applicability of corrected IGST amount, are as per Annexure-A to the SCN.

4. Since the applicability of IGST @ 18% as per Sr. No. 438 of Schedule III of IGST Notification No. 01/2017-Integrated Tax(Rate) dated 28.06.2017 on *"Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered (other than Coir products (Except Coir mattresses), Products wholly made* *of quilted textile materials and Cotton quilts"* is very clear and specific, it appears that the Importer had wilfully mis-declared the subject goods by way of wrong IGST Schedule for the purpose of importing the same, declaring IGST @12% under serial number 224 of Schedule-II instead of 18% as per Sr. No. 438 of Sch-III of IGST Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended) thereby paying lower duty than applicable and thus the provisions of Section 28 (4) are invokable in this case.

5. Accordingly, a Consultative Letter No. 1746/2022-23/ (C1) vide F. No. S/2-Audit-Gen-310/2019-20/JNCH/C1 Pt. XXXV dated 11.01.2023 was issued to the importer for payment of short levied duty along with applicable interest and penalty. Vide the aforementioned Consultative letter, the Importer was advised to pay the Differential IGST along with interest and penalty in terms of Section 28(4) of the Customs Act 1962. The importer was further advised to avail the benefit of lower penalty in terms of Section 28(5) of the Customs Act, 1962, by early payment of short paid IGST duty and interest along with penalty @ 15%. However the importer has not responded till date.

6. Relevant Legal Provisions: After the introduction of self-assessment vides Finance Act, 2011, the onus is on the Importer to make true and correct declaration in all aspects including Classification and calculation of duty, but in the instant case the subject goods have been mis-classified and IGST amount has not been paid correctly.

7. Relevant legal provisions for recovery of duty that appears to be evaded are reproduced here for the sake of brevity which are applicable in this instant case:

7.1 Section 17(1) Assessment of duty, reads as: An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

7.2 *Section 28 (Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded) reads as:*

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

(a) collusion; or
(b) any wilful mis-statement; or
(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub- section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub- section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then, the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of two years shall be computed from the date of receipt of information under sub-section (5).

7.3 *SECTION 28AA- Interest on delayed payment of duty*

7.4 *SECTION 46- Entry of goods on importation, subsection 46(4) reads as:*

7.5 *Section 111- (Confiscation of improperly imported goods etc.)*

7.6 *Section 112- (Penalty for improper importation of goods etc.) reads as:*

7.7 *SECTION 114A- Penalty for short-levy or non-levy of duty in certain cases. –*

7.8 *SECTION 117. Penalties for contravention, etc., not expressly mentioned. - Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding one lakh rupees.*

8. Acts of omission and commission by the Importer:

8.1 As per section 17(1) of the Act, "An Importer entering any imported goods under section 46, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods." Thus, in this case the importer had self-assessed the Bills of Entry and appears to have Short levy of IGST due to wrong selection of IGST Schedule. As the importer got monetary benefit due to said act, it is apparent that the same was done deliberately by with an intention to avail undue benefit of wrong IGST Schedule on the said goods in the Bills of Entry during self-assessment. Therefore, differential IGST amount is recoverable from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the said Act.

8.2 It appears that the Importer has given a declaration under section 46(4) of the Act, for the truthfulness of the content submitted at the time of filing Bill of Entry. However, the applicable IGST rate on the subject goods was not paid by the Importer at the time of clearance of goods. It also appears that the Importer has submitted a false declaration under section 46(4) of the Act. By the act of presenting goods in contravention to the provisions of section 111(m), it appears that the Importer has rendered the subject goods liable for confiscation under section 111(m) of the Act. For the above act of deliberate omission and commission that rendered the goods liable to confiscation. Accordingly, the Importer also appears liable to penal action under Section 112 (a) and /or 114 A of the Customs Act, 1962.

9. From the foregoing, it appears that the Importer have availed benefit of wrong IGST Schedule which was not actually available for the said goods; that the Importer have submitted a false declaration under section 46(4) of the said Act. Due to this act of omission of Importer, there has been loss to the government exchequer equal to the differential duty.

10. Therefore, in terms of Section 124 read with Section 28(4) of the Customs Act, 1962, the above importer was called upon to show cause vide SCN No. 521/2025-26/ADC/Gr.VI/NS-V/CAC/JNCH dated 21.07.2025, as to why:

(i) The IGST rate claimed under Schedule II – Sr. No. 224 of IGST levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017(as amended) for the subject goods should not be rejected and IGST rate under Schedule III – Sr. No. 438 of said notification should not be levied.

(ii) Differential IGST amount of **Rs. 5,25,890/- (Rupees Five Lakh Twenty-five Thousand Eight Hundred and Ninety Only)** with respect to the items covered under Bill of entry as mentioned in Annexure-A to this notice should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962.

(iii) The subject goods as detailed in Annexure-A to this notice having a total assessable value of **Rs. 68,74,380/- (Rupees Sixty-eight Lakh Seventy-four Thousand Three Hundred and Eighty Only)** should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

(iv) Penalty should not be imposed on the importer under Section 114 A of the Customs Act, 1962.

PERSONAL HEARING & WRITTEN SUBMISSION

11. In order to comply the principal of natural justice, opportunities of personal hearing in the matter were provided to the Importer vide letter F. No. S/10-135/2025-26/ADC/Gr.VI/NS-V/CAC/JNCH dated 01.08.2025, 14.08.2025 and 07.10.2025 to appear before the adjudicating authority on 12.08.2025, 26.08.2025 and 17.10.2025, for their oral/written submission against the subject show cause notice. However, no one attended the personal hearing on any of the above dates. Despite the sufficient number of opportunities for personal hearing given to the Importer, they have neither attended the personal hearing nor submitted any written reply in their defence. There is no counter reply/written submission against the Show Cause Notice received from the Importer.

DISCUSSIONS AND FINDINGS

12. I have gone through the facts of the case and material on records and oral and written submissions of the importer. I find that the subject Show Cause Notice proposes recovery of differential duty of **Rs. 5,25,890/- (Rupees Five Lakh Twenty-five Thousand Eight Hundred and Ninety Only)** under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act,1962. The SCN also proposes confiscation of goods having assessable value of **Rs. 68,74,380/- (Rupees Sixty-eight Lakh Seventy-four**

Thousand Three Hundred and Eighty Only) along with the Penalty under Section 114A of the Customs Act,1962.

13. I find that the core issue of the SCN is that the importer has paid lower rate of IGST @12% under serial number 224 of Schedule–II of IGST Notification no. 01/2017-Integrated Tax (Rate) dated 28.06.2017. I find that the department contended that the importer is liable to pay IGST @18% under Sr. No. 438 of Schedule-III of IGST Notification no. 01/2017-Integrated Tax (Rate) dated 28.06.2017.

14. Now the following issues emerges for decision in this case:

a. Whether the impugned goods has correctly paid IGST @12% or the importer is liable to pay IGST @18% on the imported goods, as contended by the SCN.

b. Whether the goods are liable for confiscation under Section 111(m) and the importer is liable for penalty under Section 114A of the Customs Act, 1962.

15. I find that ample opportunities of personal hearing have been granted to the Importer to be heard in person and to submit their reply/defence submission against the Show Cause Notice. However, neither any written submission/reply to the Show Cause Notice has been submitted by the importer nor any of their representatives turned up for the said personal hearing. Therefore, I am left with no option other than to decide the case ex-parte on the basis of records available and the existing legal position at the relevant point of time.

16. I observe that the description of impugned goods in the Annexure-A is mentioned as '**POLYSTER COMFORTER OF VARIOUS SIZES'** which was imported under CTH 9404. I further observe that the importer has paid IGST @12% under serial number 224 of Schedule–II of IGST Notification no. 01/2017-Integrated Tax (Rate) dated 28.06.2017.

15. Coming to the question of IGST leviable on the impugned goods, I observe that as per the Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as referred in the SCN) as amended from time to time, Sl. No. 224 of Schedule-II are applicable on goods having description as '**Products wholly made of quilted textile materials**'. The relevant portion of the said notification is reproduced here for ease of reference:

Schedule	Sr. No	CTH	Description of Goods	Rate of IGST
II	224	9404	Products wholly made of quilted textile materials	12%

15.1 Further, I observe that as per the Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017as amended vide Notification No. 43/2017-Integrated Tax (Rate) dated 14.11.2017, at Sl. No. 438, schedule-III, goods having description as **"Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]"** attracts IGST @18%.

15.2 I find in open source (World Wide Web) that a **comforter** is basically a type of bedding made of two lengths of fabric or covering sewn together and filled with insulative materials for warmth, traditionally down or feathers, wool or cotton batting, silk, or polyester and other down alternative fibers. Like quilts, comforters are generally laid over a top bed sheet (and sometimes also blankets) and used to cover the body during sleep. A comforter is sometimes covered for protection and prolonged use. Comforter covers are similar in principle to pillowcases, usually closed with zippers or buttons.

(Source: Wikepedia)

15.3 I observe that the description of the impugned goods is Polyster Comforter and there is no written submission from the importer, hence, I have no other option but to decide the matter as contended by the department through the said SCN and as per the definition of the comforter discussed in Para 15.2 above, I am of the considered view that the impugned goods is correctly classifiable under Sl. No. 438, schedule-III of Notification no. 01/2017-Integrated Tax (Rate) dated 28.06.2017as amended vide Notification No. 43/2017-Integrated Tax (Rate) dated 14.11.2017 and IGST@18% was applicable on the impugned goods and I hold the same

16. I find that after the introduction of self-assessment vide Finance Act, 2011, the onus is on the importer to make true and correct declaration in all aspects including calculation of duty. The relevant sections of the Customs Act, 1962 are reproduced below for ease of reference: -

16.1 **Section 17(1) Assessment of duty,** reads as:

An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

16.2 Further **Section 28 (Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded)** reads as:

'(4) Where any duty has not been levied or not paid or has been short-levied or short- paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of-

(a) collusion; or

(b) any willful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short- paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

17. In view of the above, I observe that in the era of self-assessment, the onus of correct classification of goods and payment of duty thereon is on the importer. From the facts above, I find that, the Importer has mis-classified the impugned goods resulting in differential duty (IGST) of **Rs. 5,25,890/- (Rupees Five Lakh Twenty-five Thousand Eight Hundred and Ninety Only)**.

18. In the instant case, the misclassification of CTH by the importer having access to all legal aid, tantamount to suppression of material facts and wilful mis-statements. The "mensrea" can be deciphered only from "actus-reus". Thus, providing the wrong CTH and claiming undue benefit by the said Importer taking a chance to clear the goods by mis-classifying it, amply points towards their "mensrea" to evade the payment of duty.

19. Thus, I find that the extended period of limitation under Section 28(4) of the Customs Act, 1962 for the demand of duty is rightly invoked in the present case. Hence, I am of the considered opinion that recovery of differential duty (IGST), as proposed in the said SCN from the importer, under Section 28(4) of the customs Act, 1962 is sustainable and I hold the same.

20. Further, since the demand of duty is sustainable in the instant case, the interest being accessory to the principal, the same is liable to be paid in accordance with Section 28AA of the Customs Act, 1962.

21. Now coming to the question as to whether the impugned goods are liable for confiscation. I find that Section 111(m) of the Customs Act, 1962 provides for confiscation even in cases where goods do not correspond to any other particulars in respect of which the entry is made under this act. I am of the considered view that the words "in respect, any other particular with the entry made under this act" would also cover the case of misclassification by the Noticee. Hence, I am of the considered view that Section 111(m) of the said Act can be invoked.

22. As the importer, intentionally by suppressing of facts and wilfully, had wrongly classified the CTH of the goods while filing Bill of entry evaded legitimate Customs Duty, resulting in short levy and short payment of duty, I find that the confiscation of the imported goods invoking Section 111(m) is justified & sustainable. However, I find the goods imported vide bill of entry as mentioned in Table-A are not available for confiscation, but I rely upon the order of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) wherein the Hon'ble Madras High Court held in para 23 of the judgment as below:

> 23. *The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularized, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorized by this Act....", brings out the point clearly. The power to impose redemption fine springs from the authorization of confiscation of goods provided for under Section 111 of the Act. When once power of authorization for confiscation of goods gets traced to the said Section III of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing the payment of the redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act. We accordingly answer question No. (i)."*

23. I further find that the above view of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad), has been cited by Hon'ble Gujarat High Court in case of M/s Synergy

Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.) and the same have not been challenged by any of the parties in operation. Hence, I find that any goods improperly imported as provided in any sub-section of Section 111 of the Customs Act, 1962 are liable to confiscation and merely because the importer was not caught at the time of clearance of the imported goods, can't be given differential treatment. In view of the above, I find that the decision of the Hon'ble Madras High Court in the case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.), which has been passed after observing the decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A.120(SC), is squarely applicable in the present case. Accordingly, I find that the impugned goods are liable for confiscation under Section 111(m) of the Customs Act, 1962 and I hold the same.

24. Now coming to the issue of penalties, I find that the impugned notice proposes a penalty under Section 114Aof the Customs Act, 1962. In this regard, I find that the importer failed to classify the goods correctly and properly and evaded legitimate duty (IGST). I find that in the self-assessment regime, it is the bounden duty of the Importer to correctly assess the duty on the imported goods. Since, the importer has deliberately mis-classified the impugned goods by suppressing the facts to evade legitimate customs duty, I am of the considered view that penalty under Section 114A is rightly proposed in the said SCN and I hold the same.

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

ORDER

i. I reject the IGST claimed under IGST @5% as per Sl. no. 257A of Schedule-I and IGST @12% under serial number 224 of Schedule–II of IGST Notification no. 01/2017-Integrated Tax (Rate) dated 28.06.2017and order to re-asses the said Bill of Entry by applying IGST @18% under Sr. No. 438 of Schedule-III of IGST Notification no. 01/2017-Integrated Tax (Rate) dated 28.06.2017.

ii. I order to recover differential duty amount of **Rs. 5,25,890/- (Rupees Five LakhTwenty-five Thousand Eight Hundred and Ninety Only)**under the provisions of Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;

iii. I order to confiscate the imported goods, having assessable value of **Rs. 68,74,380/- (Rupees Sixty-eight LakhSeventy-four Thousand Three Hundred and Eighty Only)**, covered under Bill of Entry as detailed in Annexure-A, under Section 111(m) of the Customs Act, 1962, but since the same stood released, I impose redemption fine of **Rs. 6,80,000/- only (Rupees Six Lakh Eighty Thousand Only) under Section 125(1)** of the Customs Act,1962 upon M/s **VEE KAY TEXTILES**.

iv. I order to impose penalty of **Rs. 5,25,890/- (Rupees Five LakhTwenty-five Thousand Eight Hundred and Ninety Only)**(equal to differential duty, as confirmed in Para 25(ii) above) plus applicable interest, under Section 114A of Customs Act, 1962 on M/s **VEE KAY TEXTILES**. However, such penalty would be reduced to 25% of the total penalty imposed under Section 114A of the Customs Act, 1962 if the amount of duty as confirmed above, the interest and the reduced penalty is paid within 30 (thirty) days of communication of this Order, in terms of the first proviso to Section 114A of the Customs Act, 1962.

26. This order is issued without prejudice to any other action which may be taken in respect of the goods in question and/or against the persons concerned or any other persons, if found involved under the provisions of the Customs Act, 1962 and/or other law for the time being in force in the Republic of India.

21/10/25

(SATISH KUMAR)
Addl. Commissioner of Custom
Gr.VI, NS-V, JNCH

Encl: Annexure-A

To,

M/s VEE KAY TEXTILES,
4TH KM, NIMBRI, BAPOLI ROAD,
VILL-RASLAPUR, TEHSIL- BAPOLI,
PANIPAT, HARYANA- 132103

Copy to:-

1. The Dy./Asstt Commissioner of Customs, Review Cell, JNCH.
2. The Dy./Asstt Commissioner of Customs, Recovery Cell, JNCH.
3. The Dy./Asstt. Commissioner of Customs, Group VA, JNCH.
4. The Dy. /Asstt. Commissioner of Customs, AUDIT, Circle C-2,JNCH
5. The Dy./Astt. Commissioner of Customs, EDI, JNCH...for uploading on website.
6. Notice Board ….. through Superintendent (CHS Section), JNCH.
7. Office Copy.

Annexure- A

BE Number	BE Date	IEC Code	IEC Name	Eight Digit HS Code	Full Item Description	Assessable Value Amount	BCD Rate	BCD Amount	IGST Amount	IGST Rate	IGST Notification	IGST Notification Serial Number
5761555	10/08/2021 00:00	AAG:HV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER 160 X 220 CM (WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER 160 X 220 CM (WHOLLY MADE OF QUILTED TEX	172699.37	25	43174.8	26423	12	001/2017	II224
3064296	03/08/2021 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER 220 X 240 CM (WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER 220 X 240 CM (WHOLLY MADE OF QUILTED TEX	486869.9	25	121717.5	74491.1	12	001/2017	II224
9100400	10/08/2020 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER SET 4 PCS (1 COMFORTER,1 BEDSHEET, 2 PILLOW COVER)(WHOLLY MADE OF QUILED TEXTILE MATERIAL)POLYESTER COMFORTER SET 4 PCS (1 COMFORTER,1 BEDSHEET, 2 PIL	150418.83	25	37604.7	23014.1	12	001/2017	II224
5761555	10/08/2021 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER SET 1 COMFORTER , 1 BEDSHEET,2 PILLOW COVER (WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER SET 1 COMFORTER , 1 BEDSHEET,2 PILLOW CO	575839.59	25	143959.9	88103.5	12	001/2017	II224
9307644	24-10-2020 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER SET 4 PCS 1 COMFORTER,1 BEDSHEET, 2 PILLOW COVER(WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER SET 4 PCS 1 COMFORTER,1 BEDSHEET, 2 PILL	299513.91	25	74878.5	45825.6	12	001/2017	II224
5761555	10/08/2021 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER 220 X 240 CM (WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER 220 X 240 CM (WHOLLY MADE OF QUILTED TEX	762313.6	25	190578.4	116634	12	001/2017	II224
8992357	29-09-2020 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER 220 X 240 CM (UNBRANDED)(WHOLLY MADE OFQUILTED TEXTILE MATERIAL)POLYESTER COMFORTER 220 X 240 CM (UNBRANDED)(WHOLLY MADE OF	469466.27	25	117366.6	71828.3	12	001/2017	II224
2197505	27-08-2022 00:00	AAGHV3360J	VEE KAY TEXTILES	94044040	POLYESTER COMFORTER 158 X 220 CM (WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER 158 X 220 CM (WHOLLY MADE OF QUILTED TEX	516541.87	25	129135.5	79030.9	12	001/2017	II224
8390715	08/06/2020 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER SET 1 COMFORTER 1 BEDSHEET, 2 PILLOW COVER (WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER SET 1 COMFORTER 1 BEDSHEET, 2 PILLOW COV	437710.4	25	109427.6	66969.7	12	001/2017	II224

Customs Broker Name	IGST Assesment Value Amount	Appraising Group	Correct IGST Sr. No.	IGST payable @ 18%	Diff. IGST
SARK ENTERPRISES	220191.7	6	III 438	39634.506	13211.506
SARK ENTERPRISES	620759.12	6	III 438	111736.64	37245.5416
SARK ENTERPRISES	191784.01	3	III 438	34521.122	11507.0218
SARK ENTERPRISES	734195.48	6	III 438	132155.19	44051.6864
SARK ENTERPRISES	381880.23	3	III 438	68738.441	22912.8414
SARK ENTERPRISES	971949.84	6	III 438	174950.97	58316.9712
SARK ENTERPRISES	598569.49	6	III 438	107742.51	35914.2082
SARK ENTERPRISES	658590.88	6	III 438	118546.36	39515.4584
SARK ENTERPRISES	558080.76	3	III 438	100454.54	33484.8368

8992357	29-09-2020 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER 160 X 220 CM (UNBRANDED)(WHOLLY MADE OFQUILTED TEXTILE MATERIAL)POLYESTER COMFORTER 160 X 220 CM (UNBRANDED)(WHOLLY MADE OF	266706.49	25	66676.6	40806.1	12	001/2017	II224
8992357	29-09-2020 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER SET4 PCS 1 COMFORTER, 1 BEDSHEET,2 PILLOW COVER (UNBRANDED)(WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER SET4 PCS 1 COMFORTER, 1 BEDSHEET,2 PILLO	578945.55	25	144736.4	88578.7	12	001/2017	II224
3064296	03/08/2021 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER 4 PCS SET 1 COMFORTER,1 BEDSHEET,2 PILLOW COVER (WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER 4 PCS SET 1 COMFORTER,1 BEDSHEET,2 PILLO	745660.67	25	186415.2	114086.1	12	001/2017	II224
3064853	03/08/2021 00:00	AAGHV3360J	VEE KAY TEXTILES	94043090	POLYESTER COMFORTER SET 4 PCS COMFORTER 1 BEDSHEET,2 PILLOWCOVER (WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER SET 4 PCS COMFORTER 1 BEDSHEET,2 PILLOW	17781.15	25	4445.3	2720.5	12	001/2017	II224
2197505	27-08-2022 00:00	AAGHV3360J	VEE KAY TEXTILES	94044040	POLYESTER COMFORTER 216 X 237 CM (WHOLLY MADE OF QUILTED TEXTILE MATERIAL)POLYESTER COMFORTER 216 X 237 CM (WHOLLY MADE OF QUILTED TEX	1393912.35	25	348478.1	213268.6	12	001/2017	II224
						6874379.95						

SARK ENTERPRISES	340050.77	6	III 438	61209.139	20403.0386	
SARK ENTERPRISES	738155.58	6	III 438	132868	44289.3044	
SARK ENTERPRISES	950717.35	6	III 438	171129.12	57043.023	
SARK ENTERPRISES	22670.97	3	III 438	4080.7746	1360.2746	
SARK ENTERPRISES	1777238.3	6	III 438	319902.89	106634.285	
					525889.9974	