



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),
NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE,
TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA - 400 707**

F. No. CUS/RMSF/OBJ/205/2025
F. No. S/10-Adj-44/2025-26 Group IIH-K

Date of order: 18.07.2025
Date of issue: 18.07.2025

Passed by: (K. Mahipal Chandra), Joint Commissioner of Customs,
Group-IIH-K, NS-I, JNCH.

Order No. 518/2025-26/JC/GR. IIH-K/NS-I/CAC/JNCH
DIN. No. 20250778NW0000555F4C

Name of Party/Noticee/Importer: M/s William Grant And Sons India Pvt.
Ltd. (IEC- 0512040257)

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क 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 (अपीलनियमावली, 1982 के अनुसार फॉर्म सी. ए. 1 संलग्नक में) की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 1.50 रुपये मात्र का स्टॉप 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 1.50 रुपये का स्टॉप 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 करने वाला 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, 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.1.50 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, 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

M/s. William Grant And Sons India Pvt. Ltd. (IEC- 0512040257) having address at C/o AWL India Pvt. Ltd., Unit Green Space, Mumbai-Nashik Highway, Mumbai- 421302 (hereinafter referred to as the 'importer'), filed the below detailed Bill of Entry:

Table - A

Bill of Entry & Date	2864733 dated 25.06.2025
Description	Gift Box
Customs Tariff Item	48195090
Assessable Value	Rs. 16,66,782/-
Entry Inward Date (Arrival Date)	23.06.2025
PIMS Reg. No. & Date	ORIGINAL-DPIIT-PPR-2025-378577 dated 25.06.2025

2. The subject Bill of Entry is under RMS facilitated. The Bill of Entry was forwarded to Group from RMS Facilitation Centre for the reason of the PIMS registration. The assessable value of the product is Rs. 16,66,782/-.

3. DGFT, vide Notification No. 11/2015-20 dated 25.05.2022, has amended the import policy for items specified in Annexure-I thereto falling under Chapter 48 of Schedule-I (Import Policy) from 'Free' to 'Free subject to compulsory registration under Paper Import Monitoring System (PIMS)' with effect from 01.10.2022. Further, as per para 1(c) of the said notification the importer is required to submit advance information in an online system and can apply for registration not earlier than 75th day and not later than 5th day before the expected date of arrival of import consignment and the automatic number thus generated shall remain valid for a period of 75 days.

4. In the instant case, it was observed that the imported goods fall under HS Codes which are covered under Annexure-I to DGFT Notification No. 11/2015-20 dated 25.05.2022. Consequently, the imported goods are covered under the amended policy condition and their import is free subject to registration under PIMS. Further that such registration is required to be obtained in accordance with conditions prescribed under paragraph 1(c) of the referred DGFT Notification.

5. It was observed that the importer has obtained PIMS registration after date of arrival of consignment, which is beyond the period as prescribed under the Policy Condition introduced vide DGFT Notification No. 11/2015-20 dated 25.05.2022 for the subject Bill of Entry. Since the import is in violation of the policy provisions in force, it appeared that the same is in contravention of the Foreign Trade Policy and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992. Consequently, the imported goods, as detailed in Table-A, above are liable for confiscation under Section 111 (d) and 111(o) of Customs Act,

1962 and made themselves liable for penalty under Section 112 (a) of Customs Act, 1962.

THE LEGAL PROVISIONS:

6. Further, the legal provisions are as follows:

(i) Section 46(4) of the Customs Act, 1962 prescribes that: The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.

(ii) Further, 46(4A) of the Customs Act, 1962 prescribes that "the importer who presents a bill of entry shall ensure the following, namely:-

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force."

(iii) Section 111(d) of the Customs Act, 1962 prescribes that "any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable for confiscation";

(iv) SECTION 112. Penalty for improper importation of goods, etc.-

Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding the value of the goods or five thousand rupees], whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher:

IMPORTER'S SUBMISSION

7. The Importer vide letter dated 09.07.2025 informed that the subject shipment has arrived at Nhava Sheva with IGM inward date 23.06.2025, whereas, the import documents were received late from the supplier due to which, the BE was filed on 25.06.2025 as well as the PIMS registration was done on 25.06.2025, i.e after arrival of shipment. They have requested for not to give Show Cause Notice or Personal Hearing in the said case and kindly clear this consignment at the earliest.

Discussion & Findings

8. I have carefully gone through the records and facts of this case as well as the written submission made by the importer. As indicated in Table-A above and discussed in the foregoing paragraphs, it is not in dispute that the imported goods are covered under the ITC (HS) codes indicated in Annexure-I to DGFT Notification No. 11/2015-20 dated 25.05.2022 and are therefore hit by the policy conditions prescribed there under. It is also a fact on record that PIMS registration in this case has been obtained by the importer on a date which is beyond the period prescribed in terms of the ITC (HS) Policy Condition introduced vide DGFT Notification No. 11/2015-20 dated 25.05.2022. Having been imported in violation of the policy conditions in force, the import is in contravention of Section 11(1) of FTDR Act, 1992 and the imported goods are prohibited goods as defined under section 2(33) of the Customs Act, 1962. Thus, I find that the importer has rendered the imported goods liable for confiscation under section 111(d) of the Customs Act, 1962. I also find that the owing to above omission and commission the importer has rendered himself liable to penalty under Section 112(a) of the Customs Act 1962.

9. I find that by this act of non-registration of goods on PIMS within prescribed time as per DGFT Notification No. 11/2015-20 dated 25.05.2022, the importer has made the goods liable for confiscation under Section 111 (d) and 111(o) of Customs Act, 1962 and made themselves liable for penalty under Section 112 (a) of Customs Act, 1962.

10. Although the PIMS registration was available at the time of import but Importer had applied for the same beyond the period prescribed in terms of the ITC (HS) Policy Condition introduced vide DGFT Notification No. 11/2015-20 dated 25.05.2022 . Thus, with the aforesaid compliance goods become eligible for release for home consumption, of course, on payment of reasonable redemption fine as per Section 125(i) of the Act.

11. Coming to the question of penalty, I find that for the said act of commission and omission including import of prohibited goods and acts incidental to such import, rendering the goods liable to confiscation, I find that


the Importer is liable to penalty under provisions of Section 112 (a)(i) of the Customs Act, 1962.

12. In view of the above discussion and findings, I pass the following order:

ORDER

- (i) I order for confiscation of the goods imported vide the Bill of Entry No. 2864733 dated 25.06.2025 having assessable value of Rs. 16,66,782/- (Rupees Sixteen Lakh Sixty Six Thousand Seven Hundred Eighty two only) under Section 111 (d) and 111(o) of Customs Act, 1962, however, give the importer an option to redeem the same on payment of Redemption Fine of **Rs. 1,65,000/- (One Lakh Sixty Five Thousand Only)** under Section 125(i) of the Customs Act, 1962, in lieu of confiscation.
- (ii) I impose a penalty of **Rs.50,000/- (Fifty Thousand Only)** on the importer M/s **M/s. William Grant And Sons India Pvt. Ltd (IEC- 0512040257)** under Section 112(a)(i) of the Customs Act, 1962.

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


(K. Mahipal Chandra)
 Joint Commissioner of Customs
 Group-IIH-K, NS-I, JNCH.

To

M/s. William Grant And Sons India Pvt. Ltd. (IEC- 0512040257)

C/o AWL India Pvt. Ltd.,
 Unit Green Space,
 Mumbai-Nashik Highway,
 Mumbai- 421302

Copy to:

1. The Deputy/Assistant Commissioner of Customs (Review Cell) (Import), JNCH.
2. The Deputy/Assistant Commissioner of Customs (CAC), JNCH.
3. Notice Board.
4. Office Copy.
5. EDI