



भारतसरकार



भारतसरकार/ Government of India  
वित्तमंत्रालय / Ministry of Finance



सीमाशुल्क प्रधानआयुक्तआयुक्त का कार्यालय, न्हावाशेवा-I, मुंबई सीमाशुल्क जोन-II  
जवाहर लाल नेहरू कस्टम हाउस, पोस्ट: शेवा, तालुका: उरण, जिला: रायगढ़, महाराष्ट्र-4007007  
OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS, NS-I, MUMBAI CUSTOMS ZONE-II  
JAWAHAR LAL NEHRU CUSTOM HOUSE, Post: Sheva, Taluka: Uran,  
Dist: Raigad, Maharastra-400707.

F. No. CUS/RMSF/OBJ/336/2025  
F. No. S/10-Adj-72/2025-26 Group IIH-K

Date of order: 15.09.2025  
Date of issue: 15.09.2025

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

**Order No** 23 (L)/2025-26/JC/GR. IIH-K/NS-I/CAC/JNCH  
**DIN. No.** 20250978NW000000E8AB

**Name of Party/Noticee/Importer:** M/s OIL AND NATURAL GAS CORPORATION  
LIMITED (IEC-2988002207 )

#### 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 OIL AND NATURAL GAS CORPORATION LIMITED (IEC-2988002207 ), having their office at ONGC NHAVA Supply Base Nhava, Raigad -410206 (hereinafter referred to as the 'Importer'), through their authorized representative M/s Babaji Shivram Clearing & Carriers Pvt Ltd., Customs Broker, has filed a Bill of Entry No. **3708968 dated 05.08.2025** (here-in-after referred to as the 'said Bill of Entry'), for clearance of goods declared as "Oil Well Supplies.", under Section 46(1) of the Customs Act, 1962 and self-assessed the duty under Section 17(1) thereon. The self-assessed value and duty of the goods covered under said Bill of Entry are Rs. **1,19,23,933.84/-** and Rs. **14,40,872/-**.

2. The said Bill of Entry was facilitated through RMS and during scrutiny of said Bill of Entry, it was observed that the item viz. declared at Sr. No.12,18,24,25 of the said Bill of Entry, as detailed in Table-A below, require SIMS Registration Certificate. However, the importer delayed in processing the SIMS (Steel Import Monitoring System) registration document due to delay in receiving the required documents. Thereafter, the said Bill of Entry has been forwarded to Appraising Group for initiating necessary action in the matter:-

**Table-A**

| <b>Ite<br/>m<br/>Sr.<br/>No</b> | <b>Prod<br/>Description</b>                                                                                                                    | <b>SIMS No.</b>                                         | <b>Product<br/>Qty</b> | <b>UQC</b> | <b>Unit<br/>price</b> | <b>CTH<br/>No.</b> | <b>Assessable<br/>Value (INR)</b> |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------|------------|-----------------------|--------------------|-----------------------------------|
| 1                               | OILWELL<br>SUPPLIES: (PART<br>NO: 195065-35)<br>PLUG PRESSURE<br>HEX SOCKET.500<br>NPT; PART NO.<br>198935-<br>35 OBSOLETED<br>(SPARES FOR SHA | MOSSIMS310<br>725195692<br><br>SIMS Date:<br>31.07.2025 | 6                      | NOS        | 53.98                 | 73072<br>900       | 29618/-                           |
| 2                               | OILWELL<br>SUPPLIES: (PART<br>NO: 6700000300)<br>RING-RETAINING<br>INTERNAL 3.625<br>BORE DIA (SPARES<br>FOR SHAFFER<br>MAKE BOPS FOR<br>DRILL | MOSSIMS310<br>725195891<br><br>SIMS Date:<br>31.07.2025 | 12                     | NOS        | 42.30                 | 73182<br>400       | 46418/-                           |
| 3                               | OILWELL<br>SUPPLIES: (PART<br>NO: H301272-61)<br>CAP SCREW,<br>SOCKET HEAD<br>(1960 SERLES), .7<br>(SPARES FOR<br>SHAFFER MAKE<br>BOPS FOR DRI | MOSSIMS310<br>725196059<br><br>SIMS Date:<br>31.07.2025 | 16                     | NOS        | 504                   | 73181<br>500       | 737420/-                          |



|   |                                                                                                                                                |                                                         |   |     |      |              |           |
|---|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---|-----|------|--------------|-----------|
| 4 | OILWELL<br>SUPPLIES: (PART<br>NO: 111053-1)<br>GASKET, VX-2,<br>18.750, STAINLESS<br>STEEL, 1 (SPARES<br>FOR SHAFFER<br>MAKE BOPS FOR<br>DRILL | MOSSIMS010<br>825196088<br><br>SIMS Date:<br>01.08.2025 | 2 | NOS | 5994 | 73269<br>099 | 1096254/- |
|---|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---|-----|------|--------------|-----------|

3. WHEREAS, DGFT vide Notification No.17/2015-2020 dated 05.09.2019, as amended vide Notification No.33/2015-2020 dated 28.09.2020, read with Public Notice No.19/2015-2020 28 September 2020, 19/2015-20 dated 07.07.2022 and Notification No. 28/2023-DGFT dated 28.08.2023 inter-alia provides as follows:-

“c. The Steel Importing Monitoring System (SIMS) shall require importers to submit advance information in an online system for import of items and obtain an automatic Registration Number by paying registration fee of Rs.500/-. The importer can apply for registration not earlier than 60th day before the expected date of arrival of import consignment. The automatic Registration Number thus granted shall remain valid for a period of 75 days.”

Further in terms of DGFT Notification No.17/2015-2020 & 19/2015-20 dated 07.07.2022 read with Notification No. **S-21022/9/2025 TRADE-TAX** dated **13.06.2025 issued by** The Ministry of Steel which is reproduced below:

*“The Steel Import Monitoring System (SIMS) shall require importers to apply for registration not earlier than 60th day and not later than 7th day before the expected date of arrival of import consignment. The Automatic Registration Number thus generated shall remain valid for a period of 75 days.”*

It is evident that the importer can apply for said registration not earlier than 60<sup>th</sup> day and not later than 07th day before the expected date of arrival of import consignment. However, in the instant case, the importer has not obtained the SIMS registration 7 day before the arrival of the goods and violated the policy condition. Hence, the importer has not followed the timelines/guidelines of said DGFT Notification.

**3.1** In the present case, it is observed that the Import General Manifest (IGM) inward date is **04.08.2025**. Accordingly, as per the aforementioned DGFT notifications, the earliest permissible date for obtaining registration would be 28.07.2025. However, it is noted that the SIMS Registration was obtained before the permissible date and more importantly, **03 days (for Items listed at Sr. No. 12, 18, 24 ) and 04 days ( For item No. 25)** of the said Bill of Entry before the arrival of the consignment. Furthermore, the importer has acknowledged this fact in response to the query raised, confirming that the SIMS registration was not in place prior to the arrival of the import consignment, as mandated under the relevant regulations.

**3.2** The details of particulars declared in the said Bill of Entry are as follows:-

|                            |                     |
|----------------------------|---------------------|
| <b>Bill of Lading Date</b> | <b>: 26.07.2025</b> |
| <b>IGM Inward Date</b>     | <b>: 04.08.2025</b> |
| <b>Bill of Entry Date</b>  | <b>: 05.08.2025</b> |

**4.** From the foregoing, it is evident that the importer has not complied with the timelines and procedural requirements laid down under Notification No. 17/2015-2020 dated 05.09.2019, as amended by Notification No. 33/2015-2020 dated 28.09.2020, and read with Public Notice No. 19/2015-2020 dated 28.09.2020, Public Notice No. 19/2015-2020 dated 07.07.2022, and Notification No. 28/2023-DGFT dated 28.08.2023 amended vide DGFT Notification No.17/2015-2020 & 19/2015-2020 dated 07.07.2022 read with Notification No. **S-21022/9/2025 TRADE-TAX** dated **13.06.2025 issued by** The Ministry of Steel. In this case, the IGM inward date for Bill of Entry No. **3708968 dated 05.08.2025** is **04.08.2025**, whereas the SIMS registration was obtained as detailed in Table-A. This clearly indicates that the SIMS registration was made 03 days (for Items listed at Sr. No. 12, 18, 24 ) and 04 days ( For item No. 25) of the said Bill of Entry as detailed in Table-A which is a direct violation of the policy conditions prescribed by the DGFT. As the goods were imported into India without a valid SIMS certificate in place prior to arrival, they are in contravention of the import policy. Consequently, the imported goods, as detailed in Table-A supra, are liable for confiscation under Section 111(d) of the Customs Act, 1962. Furthermore, for the importer's acts of omission and commission, they are liable to penal action under Sections 112(a)(i) and 114AA of the Customs Act, 1962.

#### **SUBMISSION OF IMPORTER**

**5.** The importer vide letter dated 02.09.2025 submitted that delay in submission was due to delay in receiving the required documents and requested for waiver of Show Cause Notice and Personal Hearing and are ready to pay any penalty imposed under Relevant section.

#### **DISCUSSION AND FINDINGS**

**6.** I have carefully gone through the facts of the case as well as written submission made by the importer. I accept the importer's request for waiver of Show Cause Notice and Personal Hearing in the matter; therefore, I do not issue any show cause notice and personal hearing in the matter and proceed to adjudicate the case accordingly on the facts available on records.

**7.** In the case on hand, the following issues are before me to decide:-

- (i) whether the imported goods declared at Sr. No.12,18,24,25 of the said Bill of Entry as detailed in Table-A are imported in violation of Policy Condition issued by DGFT vide Notification No.17/2015-2020 dated 05.09.2019, as amended vide Notification No.33/2015-2020 dated



28.09.2020, read with Public Notice No. 19/2015-2020  
28 September 2020, 19/2015-20 read with Notification No. **S-21022/9/2025 TRADE-TAX** dated **13.06.2025** issued by The Ministry of Steel.

- (ii) whether the goods, as detailed in Table-A supra, imported vide said Bill of Entry are liable to confiscation under Section 111(d) of the Customs Act, 1962 and penalty be imposed on importer under Section 112(a)(i) and/or 114AA of the Custom Act, 1962 ?

**8.** For the sake of brevity, I will not repeat the facts of the case which have already been mentioned in the preceding paras. At the outset, I take up the issue whether the imported goods declared at Sr. No.12,18,24,25 of the said Bill of Entry are imported in violation of Policy Condition issued by DGFT vide Notification No. 17/2015-2020 dated 05.09.2019, as amended vide Notification No. 33/2015-2020 dated 28.09.2020, read with Public Notice No. 19/2015-2020 28 September 2020, 19/2015-20 dated 07.07.2022 and Notification No. 28/2023-DGFT dated 28.08.2023 read with Notification No. **S-21022/9/2025 TRADE-TAX** dated **13.06.2025** issued by The Ministry of Steel.

**8.1** I refer to DGFT Notification No. 17/2015-2020 dated 05.09.2019, as amended vide Notification No. 33/2015-2020 dated 28.09.2020, read with Public Notice No. 19/2015-2020 28 September 2020, 19/2015-20 dated 07.07.2022 and Notification No. 28/2023-DGFT dated 28.08.20 read with Notification No. **S-21022/9/2025 TRADE-TAX** dated **13.06.2025** issued by The Ministry of Steel. which inter-alia provides as follows:-

“ the importer can apply for said registration not earlier than 60<sup>th</sup> day and not later than 07<sup>th</sup> day before the expected date of arrival of import consignment”

**8.2** On perusal of above, it is evident that under the Steel Import Monitoring System (SIMS), importers must submit advance online information for importing specified items and pay a registration fee of ₹500 to obtain an automatic Registration Number. This registration can be applied for up to 60 days and not later than 7 days before the expected arrival of the consignment. Once issued, the Registration Number is valid for 75 days.

**8.3** In the case at hand, I note that the Import General Manifest (IGM) inward date is **04.08.2025**. Accordingly, as per the aforementioned DGFT notifications, the permissible date for obtaining registration would be **28.07.2025**. Furthermore, the importer has acknowledged this fact in response to the query raised, confirming that the SIMS registration was not in place prior to the arrival of the import consignment, as mandated under the relevant regulations.

**8.4** Given that the goods, as detailed in Table-A above, were imported into India without a valid and timely SIMS Registration Certificate, the said goods are rendered

liable for confiscation under Section 111(d) of the Customs Act, 1962. Moreover, the importer is liable to a penalty under Section 112(a)(i) of the Customs Act, 1962, for this act of omission and commission.

9. Accordingly, I pass the following order:

**ORDER**

- (i) I order for confiscation of offending goods valued at **Rs. 19,09,710 /-**, as detailed in Table-A supra, imported vides Bill of Entry No. 3708968 dated 05.08.2025, under Section 111(d) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of **Rs. 100,000/- (Rupees One Lakh only)** for Home consumption.
- (ii) I impose a penalty of **Rs. 30,000- (Rupees Thirty thousand only)** on M/s OIL AND NATURAL GAS CORPORATION LIMITED (IEC-2988002207) under Section 112(a)(i) of the Customs Act, 1962, for their act of omission and commission.

10. This Order is issued without prejudice to any other action that may be taken against the importer or any other person or imported goods under the provisions of the Customs Act, 1962 and rules / regulations made there under or any other law for the time being in force in India.

  
(K Mahipal Chandra)  
Joint Commissioner of Customs  
Group-II(H-K), NS-I, JNCH

**Regd. AD/Speed Post**

To,

M/s OIL AND NATURAL GAS CORPORATION LIMITED (IEC-2988002207 )  
ONGC NHAVA Supply Base Nhava, Raigad -410206

**Copy to:**

1. The Asst./Dy. Commissioner of Customs (Review Cell) (Import), JNCH.
2. The Asst./Dy. Commissioner of Customs (CAC), JNCH.
3. Office Copy.
4. EDI.