

BRIEF FACTS OF THE CASE

M/s. Brown-Forman India Pvt. Ltd. (IEC AAHCB7552L) having address at Ground Floor, Building No. B1, RK Infra, Modern Logipark, Savad-Naka Road, Janval, Bhiwandi, Thane, Maharashtra-421302 (herein after referred as 'Importer') has filed Bill of Entry No 3174586 dated 10/07/2025 for clearance of goods through their Customs Broker M/s FEC Clearing Private Limited. Details of the same are mentioned below;

Bill of Entry No.	:	3174586 dated 10/07/2025 (W/H)
Importer Name	:	M/s. Brown-Forman India Pvt. Ltd.
Supplier Name	:	M/s. Brown-Forman Beverages Worldwide
CHA	:	M/s FEC Clearing Private Limited
Decl. Assessable Value	:	Rs. 68,64,833/-
Description of goods	:	As per invoice
Duty Payable	:	Rs. 1,02,97,249/-
SVB Ref.	:	S/09-SVC-239/2023-24 dated 11.05.2023

2. The importer M/s Brown-Forman India Pvt. Ltd. has filed the aforesaid B/E under Invoice No.0036178018 dated 09.05.2025 having total value of Rs. 64,51,200/-. The said Bill of Entry was facilitated under RMS, where physical examination was not prescribed. Out of Charge has been given in respect of the subject Ware House Bill of Entry on dated 17.07.2025.

3. The Importer filed the Bill of Entry No. 3174586 dated 10/07/2025, wherein the product quoted as "Jack Daniel's Tennessee Honey Flavored Liqueur (12X750ML)."

4. Vide their letter dated 28.07.2025 the importer requested to cancel the out of charge and change the product name in the goods labeled as JACK Daniel's Tennesse Honey Smooth & Balanced. The same needs to reflect in the Bill of Entry so that it matches with the label registration done at the State Excise.

5. To confirm the claim of the importer, the label on the goods needed to be verified. Since, the BE is Warehouse BE, therefore, subject matter was forwarded to Bond Section vide e-office F. No. CUS/AG/361/2025-Gr (1And1A) to verify the exact description labeled on the goods.

6. Bond Section deputed the Preventive Officer Shri Vaseem Akaram to verify the exact description labelled on the goods as the said goods are currently lying in the warehouse M/s Veritas Logistics Pvt. Ltd. (NSA1U155). PO Shri Vaseem Akaram has physically verified the goods and found that subject goods labeled as Jack Daniel's Tennesse Honey Smooth & Balanced.

7. On verification of the above sought amendment with the invoice uploaded on e-sanchit, description found on the goods as "Jack Daniel's Tennessee Honey Flavored". Hence above amendment request for change the product name in the goods labeled as "Jack Daniel's Tennesse Honey Smooth & Balanced" could not be considered as there was no documentary evidence in e-sanchit at the time of clearance.

8. As per the Section 149 in The Customs Act, 1962 amendment of documents

" Save as otherwise provided in sections 30 and 41, the proper officer may, in his discretion, authorise any document, after it has been presented in the custom house to be amended: Provided that no amendment of a bill of entry or a shipping bill or bill of export shall be so authorised to be amended after the imported goods have been cleared for home consumption or deposited in a warehouse, or the export goods have been exported, except on the basis of

documentary evidence which was in existence at the time the goods were cleared, deposited or exported, as the case may be."

9. In view of above, it appears that amendment sought as per the aforesaid details, the importer M/s Brown-Forman India Pvt. Ltd. has misdeclared the goods as "Jack Daniel's Tennessee Honey Flavored Liqueur (12X750ML)". However, goods were found as "Jack Daniel's Tennessee Honey Smooth & Balanced Liqueur (12X750ML)." Hence goods covered under the Bill of Entry No. 3174586 dated 10.07.2025 are liable to confiscate under Section 111m of Customs Act-1962.

10. Vide their letter, the importer M/s. Brown-Forman India Pvt. Ltd. requested to consider a lenient approach and levy minimum fine/ penalty on the basis that it is genuine matter beyond their control and they don't want SCN and Personal Hearing.

Discussion and findings

11. I have carefully gone through the above facts of the case and submission made by the importer and find that the importer M/s Brown-Forman India Pvt. Ltd. has filed the aforesaid B/E under Invoice No.0036178018 dated 09.05.2025 having total value of Rs. 64,51,200/-. The said Bill of Entry was facilitated under RMS, where physical examination was not prescribed. Out of Charge has been given in respect of the subject Ware House Bill of Entry on dated 17.07.2025.

12. I find that the Importer filed the Bill of Entry No. 3174586 dated 10/07/2025, wherein the product quoted as "Jack Daniel's Tennessee Honey Flavored Liqueur (12X750ML)."

13. I find that vide their letter dated 28.07.2025 the importer requested to cancel the out of charge and change the product name in the goods labeled as JACK Daniel's Tennessee Honey Smooth & Balanced. The same needs to reflect in the Bill of Entry so that it matches with the label registration done at the State Excise.

14. I find that the subject matter was forwarded to Bond Section vide e-office F. No. CUS/AG/361/2025-Gr (1And1A) to verify the exact description labeled on the goods.

15. I find that PO Shri Vaseem Akaram deputed by the Bond Section has physically verified the goods and found that subject goods labeled as "Jack Daniel's Tennessee Honey Smooth & Balanced".

16. I find that as per the invoice uploaded on e-sanchit, description found on the goods as "Jack Daniel's Tennessee Honey Flavored". Hence above amendment request for change the product name in the goods labeled as "Jack Daniel's Tennessee Honey Smooth & Balanced" could not be considered as there was no documentary evidence in e-sanchit at the time of clearance.

17. I find that the importer M/s Brown-Forman India Pvt. Ltd. has misdeclared the goods as "Jack Daniel's Tennessee Honey Flavored Liqueur (12X750ML)" instead of "Jack Daniel's Tennessee Honey Smooth & Balanced (12X750ML) Liqueur". Hence goods covered under the Bill of Entry No. 3174586 dated 10.07.2025 are liable to confiscate under Section 111m of Customs Act-1962.

18. I find that importer M/s. Brown-Forman India Pvt. Ltd. don't want SCN and Personal Hearing in respect of the subject matter.

19. I find that with the introduction of the Self-Assessment Scheme, the onus is on the Noticee to comply with the various laws, determine his tax liability correctly and discharge the same. The Importers are required to declare the correct description, value, classification, notification number, if any, of the imported goods. Self- assessment is supported by Section 17, 18 and 46 of the Customs Act, 1962 and the Bill of Entry (Electronic Declaration) Regulation,

2011 The importer is squarely responsible for self-assessment of duty on imported goods and filing all declarations and related documents and confirming these are true, correct, and complete. Self-Assessment can result in assured facilitation for compliant Importers. However, delinquent importers would face penal action on account of wrong self-assessment.

20 I find that as per Section 46(4) & 46(4A) of the Customs Act 1962 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 ensure the accuracy and completeness of the information given therein. However, in this case neither the importer has done the self-assessment correctly but also not made truthful declaration in the bill of entry.

21 I have carefully gone through the above facts and find that importer has violated Section 46(4) & 46(4A) of the Customs Act 1962 and therefore liable for penal action under Section 112a (ii) of the Customs Act 1962.

ORDER

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

- i. I confiscate the goods imported vide Bill of Entry No. 3174586 dated 10.07.2025 having assessable value of Rs. Rs. 68,64,833/- (Rs. Sixty Eight Lakh Sixty Four Thousand Eight Hundred Thirty Three only) under Section 111(m) of the Customs Act, 1962. However, I give an option to redeem the same on payment of Redemption Fine of **Rs. 50,000/- (fifty thousand only)** under Section 125(1) of the Customs Act, 1962.
- ii. I impose penalty of **Rs. 5,000/- (five thousand Only)** on importer M/s. Brown Forman India Pvt. Ltd. (IEC AAHCB7552L) under Section 112a (ii) of Customs Act, 1962.

23. This order is issued without prejudice to any other action which may be taken against the importer under the provisions of Customs Act, 1962 or under any other law for the time being in force in India.

Digitally signed by
Jay Girijappa Waghmare
Date: 22-09-2025
19:09:48

(Jay G. Waghmare)
Joint Commissioner of Customs
Gr-1, NS-1, JNCH

Handwritten notes and stamps: "23 SEP 2025" and a signature.

To
M/s Brown Forman India Pvt. Ltd. (IEC AAHCB7552L)
Ground Floor, Building No. B1, RK Infra, Modern Logipark,
Savad Naka Road, Janval, Bhiwandi, Thane,
Maharashtra 421302

Handwritten notes: "R.S. 25/9/25", "53529", "8877999884".

Copy to

- 1) The Deputy Commissioner of Customs, CAC, JNCH, Nhava-Sheva,
- 2) The Deputy Commissioner of Customs, Review Cell, JNCH, Nhava-Sheva,
- 3) The Deputy Commissioner of Customs, JNCH, Nhava-Sheva,
- 4) The Deputy Commissioner of Customs, JNCH, Nhava-Sheva,
- 5) Office Copy.

23 SEP 2025

RECEIVED
CENTRALISED ADJUDICATION CELL
25 SEP 2025
JAYAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA