
 <p>सत्यमेव जयते</p>	<p>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), सीमाशुल्क आयुक्त का कार्यालय (एनएस-1)</p> <p>NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस, TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA - 400 707. ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707</p>	 <p>75 आजादी का अमृत महोत्सव</p>
---	---	---

File No. CUS/APR/BE/AMND/2113/2025-Gr (1And1A)

S/10-Adj-90/2025-26/GR.I&IA

Date of Order: 22.09.2025

Date of issue: 23.09.2025

Order passed by: **Jay G. Waghmare**

Joint Commissioner of Customs, Group-I, NS-I, JNCH, NHAVA SHEVA

Order-in-Original No.: 859(U)/2025-26/JC GR. I & IA/NS-I/CA/JNCH

DIN: 20250978NW0000121527

Name of the Parties/Notices: M/s. Brown-Forman India Pvt. Ltd. (IEC AAHCB7552L)

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः 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 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 2.00 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 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 (Appeals), Jawaharlal Nehru Custom House, Sheva, Taluka: 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 annexed to the Customs (Appeals) 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, Item 6 of the Court Fees Act, 1870.
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 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. 3890750 dated 14.08.2025 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	3890750 dated 14.08.2025 (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. 83,69,659/-
Description of goods	As per invoice
Duty Payable	Rs. 1,18,10,719/-
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.0036186218 dated 27.06.2025 having total value of Rs. 83,69,659/-. 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 Warehouse Bill of Entry on dated 23.08.2025.

3 The Importer filed the Bill of Entry No. 3890750 dated 14.08.2025, wherein the product Item Sr. No. 2 quoted as "Jack Daniel's Tennessee Apple (12X750ML) Liqueur."

4 Vide their letter dated 08.09.2025 the importer requested to cancel the out of charge and change the product name (Item No. 2) in the goods labeled as "Jack Daniel's Tennessee Apple Crisp & Delicious Original Recipe (12X750ML) Liqueur". 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 needs to be verified before amendment. Since, the BE is Warehouse BE, therefore, subject matter was forwarded to Bond Section vide e-office F No. CUS/APR/BE/AMND/2113/2025-Gr (1And1A) to verify the exact description labeled on the goods.

6 Bond Section deputed to PO 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 Tennessee Apple Crisp & Delicious Original Recipe"

7 On verification of the above sought amendment with the invoice uploaded on e-sanchit, description found on the goods (Item No. 2) as "Jack Daniel's Tennessee Apple". Hence above amendment request for change the product name in the goods labeled as "Jack Daniel's Tennessee Apple Crisp & Delicious Original Recipe" 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 afore said details, the importer M/s Brown-Forman India Pvt. Ltd. has misdeclared the goods (Item No. 2) as "Jack Daniel's Tennessee Apple Liqueur (12X750ML)". However, goods were found as "Jack Daniel's Tennessee Apple Crisp & Delicious Original Recipe" Liqueur (12X750ML)". Hence goods covered under the Bill of Entry No. 3890750 dated 14.08.2025 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.0036186218 dated 27.06.2025 having total value of Rs. 83,69,659/-. 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 23.08.2025.

12. I find that the importer filed the Bill of Entry No. 3890750 dated 14.08.2025, wherein the product Item Sr. No. 2 quoted as "Jack Daniel's Tennessee Apple (12X750ML) Liqueur."

13. I find that vide their letter dated 08.09.2025 the importer requested to cancel the out of charge and change the product name (Item No. 2) in the goods labeled as "JACK Daniel's Tennessee Apple Crisp & Delicious Original Recipe (12X750ML) Liqueur". 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/APR/BE/AMND/2113/2025-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 Apple Crisp & Delicious Original Recipe" Liqueur (12X750ML)".

16. I find that as per the invoice uploaded on e-sanchit, description found on the goods (Item No. 2) as "Jack Daniel's Tennessee Apple". Hence above amendment request for change the product name in the goods labeled as "JACK Daniel's Tennessee Apple Crisp & Delicious Original Recipe Liqueur (12X750ML)" 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 Apple" Liqueur (12X750ML)" instead of as "JACK Daniel's Tennessee Apple Crisp & Delicious Original Recipe (12X750ML) Liqueur." Hence goods covered under the Bill of Entry No. 3890750 dated 14.08.2025 are liable for confiscation 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. 3890750 dated 14.08.2025 having assessable value of Rs. Rs. 83,69,659/- (Rs. Eighty Three Lakh Sixty Noun Thousand Six Hundred Fifty Nine 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/- (Rs. 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.

नि.प.उ.स. वि.स.नि.
C.H.S. SECTION
 23 Sep 2025
 जवाहरलाल नेहरू सीमाशुल्क भवन, नव्या शेवा
 Jawaharlal Nehru Custom House, Nhava Sheva

Digitally signed by
Jay Girijappa Waghmare
 Date: 22-09-2025
 18:28:54

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

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.

Original on 22/9/25
 5-2519
 8879249314

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, EDI, JNCH, Nhava-Sheva,
- 4) The Deputy Commissioner of Customs, CHS Section, JNCH, Nhava-Sheva,
- 5.) Office Copy.

RECEIVED
 नि.प.उ.स. वि.स.नि.
 GENERALISED ADJUDICATION CELL
 जवाहरलाल नेहरू सीमाशुल्क भवन, नव्या शेवा
 Jawaharlal Nehru Custom House, Nhava Sheva

जवाहरलाल नेहरू सीमाशुल्क भवन, नव्या शेवा
 Jawaharlal Nehru Custom House, Nhava Sheva