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/432/2025-RMS — Date of order: 10.10.2025
F. No. S/10-Adj-97/2025-26 Group IIH-K — Date of issue: 10.10.2025

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

Order No. 955 **(L)/2025-26/JC/Gr.IIH-K/CAC/JNCH**
DIN. No. 20251078NW0000000D90

Name of Party/Noticee/Importer: M/s. Sherry Speciality Papers Pvt. Ltd. (IEC-0389058661)

मूलआदेश

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 केरूप में 1.50 रुपये मात्र का स्टांप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी । यदिइस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 1.50 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 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. Sherry Speciality Papers Pvt. Ltd. (IEC-0389058661) having address at 52/53, Shakti Udyog Nagar, Manor Road, Veoor Village, Palghar-401404 (hereinafter referred to as the 'importer'), through their Customs Broker M/s. Maurya Transglobal, filed the below detailed Bill of Entry:

Table – A

Bill of Entry & Date	**4521544 dated 15/09/2025**
Description	High smoothness kraft TK natural shade, 40GSM
Customs Tariff Item	48043900
Assessable Value	₹ 20,15,567/-
COO and GSM declared in B/E	COO-Indonesia GSM-40
PIMS Reg. No. & Date	ORIGINAL-DPIIT-PPR-2025-409930 dated 10.09.2025,
COO and GSM declared in PIMS	Country of origin- Thailand GSM-50

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 discrepancy in PIMS registration. The assessable value of the product is ₹ 20,15,567/-.

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.

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.

5. In this case, It was observed that the importer has submitted PIMS registration but country of origin and GSM mentioned in PIMS is different from COO and GSM declared in B/E. i.e COO-Indonesia and GSM-40 is declared in B/E but COO- Thailand and GSM-50 is declared in PIMS. The discrepancy of COO and GSM is reason of doubt that submitted PIMS is not valid. As, PIMS is mandatory as per DGFT Notification No. 11/2015-20 dated 25.05.2022 for the subject Bill of Entry but importer have not submitted valid PIMS registration for this shipment. Hence, there is violation of 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 penal action under Section 112 (a) of Customs Act, 1962.

THE LEGAL PROVISONS:

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 has submitted letter dated 09/10/2025 in which they have stated that they acknowledge that a human error occurred during the preparation and submission of the PIMS declaration, where the GSM was inadvertently declared as 50 GSM instead of 40 GSM. The correct GSM of 40 GSM is accurately reflected in all original import documents including the commercial invoice, packing list and final bill of entry no. 4521544 dated 15/09/2025. Further, they have submitted that they don't want any show cause notice and personal hearing and requested to take lenient view and release the 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 importer have submitted the PIMS registration but country of origin and GSM mentioned in PIMS is different from COO and GSM declared in B/E. i.e COO-Indonesia and GSM-40 is declared in B/E but COO- Thailand and GSM-50 is declared in PIMS. The discrepancy of COO and GSM is reason of doubt that submitted PIMS is improper and not valid. As, PIMS is mandatory as per DGFT Notification No. 11/2015-20 dated 25.05.2022 for the subject Bill of Entry but importer have submitted improper PIMS registration for this shipment. Hence, there is violation of Policy Condition introduced vide DGFT Notification No. 11/2015-20 dated 25.05.2022 for the subject Bill of Entry. Since, the impugned goods were imported into India without proper PIMS registration, therefore, 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 penal action under Section 112(a) of the Customs Act 1962.

9. I find that by this act of submission of improper PIMS registration 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 penal action under Section 112 (a) of Customs Act, 1962.

10. As the submitted PIMS registration is not proper for this consignment only due to wrong declaration of COO and GSM in PIMS. 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 the impugned goods without proper PIMS registration 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. 4521544 dated 15.09.2025 having assessable value of ₹ 20,15,567/- (Rupees Twenty Lakh Fifteen Thousand Five Hundred Sixty Seven only) under Section 111 (d) and 111(o) of Customs Act, 1962, however, give the importer an option to redeem the goods for home consumption on payment of Redemption Fine of **Rs 15,000/-(Rupees Fifteen Thousand only)** under Section 125(i) of the Customs Act, 1962, in lieu of confiscation.

(ii) I impose a penalty of **Rs. 5,000/-(Rupees Five Thousand Only)** on the importer **M/s. Sherry Speciality Papers Pvt. Ltd.** 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. Sherry Speciality Papers Pvt. Ltd.

52/53, Shakti Udyog Nagar,
Manor Road, Veoor Village,
Palghar-401404

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