

 <p>सत्यमेव जयते</p>	<p>सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण, जिला - रायगड - 400 707, महाराष्ट्र. TAL. URAN DIST- RAIGAD - 400 707, MAHARASHTRA.</p>	
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F. No. CUS/ECFS/MISC/250/2025 EXP DOCKS Date of Order: 15.10.2025  
Date of issue : 16.10.2025

DIN NO.: 20251078NT0000419154

Order passed by: **SHRI RAGHU KIRAN B.,**  
**Additional Commissioner of Customs,**  
**CEAC (NS-II), JNCH, NHAVA SHEVA**

Order-in-Original No. 990/2025-26/ADC/CEAC/NS-II/CAC/JNCH

Name of the Parties/Noticees: M/s. Integrated Pesticides Pvt. Ltd. (IEC No. 5212006546)

**मूल आदेश**

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 (जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगड, महाराष्ट्र 400707 - को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील (नियमावली, 1982 के अनुसार फॉर्म सी.ए1- 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

 <p>सत्यमेव जयते</p>	<p>सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय,  <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,</b>  जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,  <b>JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA,</b>  ता. उरण, जिला - रायगड - 400 707, महाराष्ट्र.  <b>TAL. URAN DIST- RAIGAD - 400 707, MAHARASHTRA.</b></p>	
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F. No. CUS/ECFS/MISC/250/2025 EXP DOCKS Date of Order: .10.2025  
Date of issue : .10.2025

DIN NO.:

Order passed by: **SHRI RAGHU KIRAN B.,**  
**Additional Commissioner of Customs,**  
**CEAC (NS-II), JNCH, NHAVA SHEVA**

Order-in-Original No. /2025-26/ADC/CEAC/NS-II/CAC/JNCH

Name of the Parties/Noticees: M/s. Integrated Pesticides Pvt. Ltd. (IEC No. 5212006546)

### मूल आदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
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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. Integrated Pesticides Pvt. Ltd. (IEC: 5212006546) having registered address at C-1/214/2 & C1-214/3 , GIDC , Sarigam, Umbergaon, Valsad-396 155, Gujarat (hereinafter called as "**the Exporter**" or "**the Noticee**" or "**M/s. IPPL**" for sake of brevity) has filed a Shipping Bill No. 5112368 dated 08.09.2025 through their authorized Customs Broker firm, M/s. Shikhar Logistics Pvt. Ltd. (CB PAN No. AAICS8856RCH002) (hereinafter referred to as "**the CB**") for the export of "19200 Cans (1.5 LBS) of Methyl Bromide 98% + Chloropicrin 2%" (hereinafter called as "**the goods**") to an East African country Djibouti. The details of the goods are as under:

**TABLE – I**

<b>Sr. No.</b>	<b>S/Bill No. &amp; Date</b>	<b>Description of Goods</b>	<b>Declared Qty.</b>	<b>RITC</b>	<b>FOB Value (in Rs.)</b>	<b>Drawback (in Rs.)</b>
1	5112368 / 08.09.2025	Methyl Bromide 98% + Chloropicrin 2%	19200 Cans (1.5 LBS)	3808 9122	69,74,351/-	83,692/-

2. Thereafter, the goods were marked to Docks for inspection/examination; however, during scrutiny of the documents, the Docks Officer observed that goods covered under the above-mentioned S/Bill is Methyl Bromide under covered under HSN 3808 9122 and the same is 'Fumigant to control weed' and therefore, requires CIB Registration as well as the subject goods are Restricted as per extant Export Policy and requires DGFT NOC for its exportation out of India. The exporter has submitted the CIB Registration, Environment clearance from Ministry of Environment and Forests, CIB NOC for manufacturing of the goods for export, however, the Exporter did not submit the DGFT NOC.

2.1. Accordingly, the Docks Officer directed CB to produce NOC issued

by DGFT. However, the CB did not submit any NOC. However, in response, the Exporter vide letter dated 26.09.2025 informed that they have applied for DGFT NOC and the same will take time and consignee also now cancelled the order. Hence, the Exporter have requested for granting permission to take the consignment Back-to- Town.

**2.2.** As the Exporter failed to produce requisite NOC issued by DGFT for exportation of Methyl Bromide, the issue was referred to CEAC Section, JNCH for adjudication purpose.

### **3. RELEVANT LEGAL PROVISIONS:**

#### **3.1. Customs Act, 1962:**

A . **Section 11H (a) of the Customs Act, 1962** "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force.

B . **Section 50 of the Customs Act, 1962: Entry of goods for exportation.**

(1) The exporter of any goods shall make entry thereof by presenting [electronically] on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The exporter who presents a shipping bill or bill of export under this section 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.

C . **Section 113 (d) of the Customs Act, 1962** any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable to confiscation.

D . **Section 114 (i) of the Customs Act, 1962** Any person 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 113, or abets the doing or omission of such an act, shall be liable, 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 three times the value of the goods as declared by the exporter or the value as determined under this Act, whichever is the greater.

### **3.2. Foreign Trade (Development and Regulation) Act, 1992**

A . **Section 11:** (1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

4. M/s. IPPL has filed a Drawback S/Bill No. 5112368 dated 08.09.2025 through CB, M/s. Shikhar Logistics Pvt. Ltd. for the export of "19200 Cans (1.5 LBS) of Methyl Bromide 98% + Chloropicrin 2%" to Djibouti. The declared FOB Value of the said goods covered under above mentioned S/Bills is Rs. 69,74,351/-and the Exporter has claimed Drawback amounting to Rs. 83,692/-.

4.1. During the course of examination of the goods, the Docks Officer on scrutiny of the documents observed that the export goods are 'Fumigant to control weed' and therefore, are 'Restricted' in nature and required CIB Registration, Environment clearance from Ministry of Environment & Forests, CIB NOC for manufacturing of the goods as well as DGFT NOC for its exportation out of India. The exporter has submitted the other requisite documents except the DGFT NOC, which is mandatory in exportation of the impugned goods.

4.2. It is pertinent to mention here that 'Restricted Goods' under the Customs Act are items whose import or export is not absolutely prohibited but requires prior authorization in the form of an Import/Export License from the DGFT or other Competent Authorities. Examples of Restricted exports under Indian law include certain chemicals, pharmaceuticals, drones and specific electronics. Without the necessary license or fulfilment of prescribed conditions, Restricted Goods are liable for confiscation, and the importer or exporter may face fine/penalties under Sections 113 & 114 of the Customs Act, 1962.

4.3. Thus, the goods, i.e. "Methyl Bromide" covered under subject S/Bill

attempted to be exported to Djibouti is a 'Restricted Item' in terms of ITC (HS) Classification of Export & Import Items and export and can only be allowed against Export Authorisation/NOC issued by DGFT. In the instant case, it is apparent that the Exporter is not aware of requirement of DGFT NOC for export of the goods and applied for the same after carting of the goods for exportation on being informed by the Department. Therefore, it appears that Exporter has attempted to export "Fumigant - Methyl Bromide" in violation of Restriction imposed by DGFT due to unawareness of Export Policy.

**4.4.** In this era of self assessment it is the responsibility of the Exporter to check whether goods are restricted or prohibited under this Act or under any other law for the time being in force, thus, by attempting to export the Restricted Goods without Export Authorisation/NOC, the Exporter has violated the provisions of Section 50 (3) of the Customs Act, 1962 read with provisions of section 11 of Foreign Trade (Development and Regulation) Act, 1992 in as much, as they filed S/Bill to the Customs Authorities in respect of goods which required Export Authorization/NOC from DGFT for being exported. However, the goods covered under subject S/Bill did not have proper Export Authorization/NOC from DGFT.

**4.5.** Section 50 (3) of the Customs Act, 1962 mandates that the Exporter who presents a S/Bill under the Section shall ensure the 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. As the Exporter had not made declaration truthfully in the said S/Bills, M/s. IPPL has contravened these provisions in as much as they have filed S/Bill without having any Export Authorization/NOC issued by the DGFT. Thus, it appears that the said goods were attempted to be exported in violation of Section 50 (3) of the Customs Act, 1962 read with Section 11 (1) of Foreign Trade (Development & Regulation) Act 1992, as the Exporter had not furnished requisite DGFT NOC to the Custom Authorities.

**4.6.** The attempt to export the impugned goods is considered as violation of Restriction imposed by DGFT under ITC (HS) Classification of Export & Import Items appears to fall under the ambit of Section 11H (a) of Customs Act, 1962, as the act amounts to 'illegal export' by them in as much as they attempted to or exported the goods in contravention to provisions of section 50 (3) of the Customs Act, 1962 read with Section 11 of Foreign

Trade (Development and Regulation) Act, 1992. As discussed herein above, the subject goods covered under S/Bill No. 5112368 dated 08.09.2025, i.e. "Methyl Bromide" is a Restricted Item.

**4.7.** Any Prohibition referred to in the Section 113 (d) of the Customs Act, 1962 apply to any type of Prohibition, i.e. complete or partial. It is well settled law that any Restriction on import or export is to an extent a 'Prohibition' and therefore, expression 'any Prohibition' in section 113 (d) of Customs Act, 1962 includes restrictions. 'Restriction' is one type of 'Prohibition', if policy condition is not fulfilled or complied with. In the instant case, goods do not fulfil the condition for their export as they violate the provisions specified in ITC (HS) Classification of Export & Import Items, provisions of Foreign Trade (Development and Regulation) Act, 1992, and provisions of Customs Act, 1962 as discussed above, they are to be deemed 'Prohibited'. In view of the above, goods covered under the subject S/Bill No. 5112368 dated 08.09.2025, i.e. "Methyl Bromide" having FOB value of Rs. 69,74,351/- are therefore liable to be confiscated u/s. 113 (d) of the Customs Act, 1962 and by virtue of the the acts of commission and omission on the part of the exporter which have rendered the subject goods liable for confiscation, the exporter has also become liable for penal action in terms of provisions of Section 114 (i) *ibid.*

**5.** It is thus cogent and clear that the Exporter, M/s. IPPL had attempted to export Methyl Bromide (a Restricted Item) under S/Bill No. 5112368 dated 08.09.2025 without fulfilling the conditions of Restriction imposed by the DGFT, and thereby acted in a manner which rendered the said goods liable for confiscation in terms of the provisions of Section 113 (d) of the Customs Act, 1962.

**5.1.** It further appears that the Exporter, M/s. IPPL have rendered themselves liable to penalty in terms of Section 114 (i) of the Customs Act, 1962 on account of attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s. 113 of the Customs Act, 1962.

**6.** The Exporter has attempted to claim Drawback benefit to the tune of amount of Rs. 83,692/- for all the subject S/Bill. However, products which are Restricted for export under Export Policy in ITC (HS) shall not be eligible for rebate under Drawback Scheme. Moreover, the Exporter vide

their letter dated 26.09.2025 requested for granting permission for taking back the goods to town. Therefore, the subject Drawback claimed by the Exporter is required to be denied and rejected.

**7.** Based on the investigation, it appears that:

i. The impugned export goods declared as "Methyl Bromide" attempted to be exported under S/Bill No. 5112368 dated 08.09.2025 having FOB value of Rs. 69,74,351/- are liable for confiscation u/s. 113 (d) of the Customs Act, 1962.

ii. The claim of Drawback of Rs. 83,692/- covered under the subject S/Bill mentioned in Table-1 merits rejection.

iii. M/s. IPPL is liable for penalty u/s. 114 (i) of the Customs Act, 1962.

**8 .** The Exporter vide their letter dated 01.10.2025 informed that this particular commodity was reflected as 'freely exportable' on the ICEGATE portal and hence, they proceeded with the shipment accordingly. However, upon subsequent verification of policy requirements, they learnt that an export permission from DGFT is required; that they have already initiated the application process with DGFT for necessary permission; that the time line for issuance of such permission may take an uncertain amount of time; also they have informed by their overseas buyer through verbal communication that due to this unexpected delay, they are no longer in a position to accept the shipment and the order has been cancelled. Further, vide said letter it is requested for waiver of SCN and PH in the matter and requested to decide the case on merits.

**9.** At the request of the Exporter, grounds on which it is proposed to confiscate goods or to impose penalty has been orally explained to the Exporter. The Exporter had accepted the allegations of the Department and requested to grant permission to take goods Back-to-Town being NOC from DGFT has not been obtained and the consignee cancelled the order. The Exporter vide letter dated 01.10.2025 addressed to the Deputy Commissioner, CEAC, JNCH requested for waiver of SCN and PH in the matter and to decide the case on merits. Accordingly, in terms of first proviso to Section 124 of the Customs Act, 1962, written notice has not been given to the Exporter, however, they were sensitized by the Officers of CEAC, JNCH w.r.t. proposed provisions of Customs Act for confiscation of the goods and imposition of fine/penalty on them.



## **RECORDING OF PERSONAL HEARING**

**10.** The allegations levelled against the Exporter firm in the present matter have been appraised to them as stipulated in provisions of Section 124 of the Customs Act, 1962, which has been acknowledged by the Exporter. The Exporter vide letter dated 01.10.2025 addressed to the Deputy Commissioner of Customs, CEAC, JNCH specifically and voluntarily requested for waiver of SCN and PH and requested to decide the said case on merit on the basis of facts of the case. Therefore, no PH was conducted in the present case.

## **DISCUSSION AND FINDINGS**

**11.** I have carefully gone through the facts of the case and evidences available on records. I find that in the instant case, the Exporter vide their letter dated 01.10.2025 requested the Department for waiver of SCN and PH in the instant case and decide the case on merits. I find that in the instant case, the Exporter has failed to produce requisite DGFT NOC for export of 'Methyl Bromide', and therefore vide letter dated 26.09.2025 requested for granting permission for taking the goods Back-to-Town as well as vide letter dated 01.10.2025 requested for waiver of SCN and PH. I find that the exporter has been informed about the relevant provisions of the Customs Act 1962 about liability of goods towards confiscation and exporter's liability towards penalty and that they have understood the same. Accordingly, I accept the request of Exporting firm for waiver of SCN and PH and I proceed to adjudicate the case on merits on the basis of evidences available on records.

**12.** I find that in the instant case, M/s. IPPL has filed a S/Bill No 5112368 dated 08.09.2025 through CB, M/s. Shikhar Logistics Pvt. Ltd. for the export of goods declared as "19200 Cans (1.5 LBS) of Methyl Bromide 98% + Chloropicrin 2%". The declared total FOB of the goods covered under subject S/Bill was Rs. 69,74,351/- and the Exporter has claimed Drawback amounting to Rs. 83,692/-, as detailed in Table-I above.

**13.** I find that the Export Docks Officer, during the course of scrutiny of the documents, observed that the subject goods being Fumigant falls under the category of 'Restricted Goods' and requires NOC from CIB and Ministry of Forest as well as NOC from DGFT. In the instant case, the

Exporter has submitted the CIB Registration, Environment clearance from Ministry of Environment and Forests, CIB NOC for manufacturing of the goods for export, however, failed to submit the DGFT NOC.

**14.** I find that the Docks Officer directed the CB firm to produce License/NOC issued by DGFT. However, neither the CB nor the Exporting firm submitted any License/NOC. The CB and the Exporting firm have failed to produce any License and/or NOC from jurisdictional DGFT. The Exporter have requested for granting permission to take the goods Back-to-Town as they failed to produce DGFT NOC and consignee has cancelled the order. Therefore, the Docks Officer referred the case to CEAC, JNCH for granting permission for taking the goods Back-to-Town after due adjudication of the case.

**15.** I find that the Exporter has approached DGFT for issuance of NOC after carting of goods at JNCH and sensitizing by the Docks Officer about the requirement of the subject DGFT NOC. I find that thereafter the Exporter vide letters dated 26.09.2025 and 01.10.2025 has specifically requested for granting permission to take the goods Back-to-Town, as they will take more time to obtain NOC from DGFT and consignee has cancelled the order.

**15.1.** The above facts make it clear that the goods attempted to be exported by the Exporter are actually 'Restricted Goods', hence, required NOC from DGFT for exportation. This fact has been admitted by the Exporter and they did not contest the query raised by the Department. Therefore, it is apparent that the Exporter has attempted to export these Restricted Goods without valid Export Authorization/NOC from DGFT by circumventing the provisions of extant Foreign Trade Policy.

**16.** In view of the discussions above, I find that the Exporter has attempted to export of Methyl Bromide vide above mentioned S/Bill, which are 'Restricted Goods', hence, the Exporter has contravened the provisions of Section 50 (3) of the Customs Act, 1962 read with Section 11 of FT (D&R) Act, 1992. Therefore, I find and hold that the impugned goods are liable for confiscation under the provisions of Section 113 (d) of the Customs Act, 1962.

**16.1.** I find that consequent upon amendment to the Section 17 of the

Customs Act, 1962 vide Finance Act, 2011, 'Self-Assessment' has been introduced in Customs. Section 17 of the Customs Act, effective from 08.04.2011, provides for self-assessment of export incentives on exported goods by the exporter himself by filing a S/Bill, in the electronic form. Section 50 of the Customs Act, 1962 makes it mandatory for the exporter to make entry for the export goods by presenting a S/Bill electronically to the Proper Officer. Thus, under self-assessment, it is the exporter who has to ensure that he declares the correct RITC, applicable export incentives, value in respect of the export goods while presenting the S/Bill. Self-Assessment can result in assured facilitation for compliant exporters. However, delinquent exporters would face penal action on account of wrong self-assessment made with intent to evade duty or avoid compliance of conditions of Notifications, Foreign Trade Policy or to avail undue export benefits/incentives or any other provisions under the Customs Act, 1962 or the allied Acts. However, the facts as stated above appear to reveal that the Exporter has attempted to export 'Restricted Goods' for export under ITC (HS) List, viz. Methyl Bromide without valid Authorization/NOC from the DGFT, which is mandatory for export of the subject goods. These acts of omission and commission on the part of the Exporter is in contravention of provisions of Customs Act and FT (D&R) Act, which rendered the goods liable for confiscation under the provisions of Section 113 (d) of the Customs Act, 1962 and liable for imposition of Redemption Fine u/s. 125 *ibid.*

**16.2.** I find that the goods, viz. Methyl Bromide having declared value of Rs. 69,74,351/- are still in custody of Customs and same is liable for confiscation in terms of Section 113 (d) of the Customs Act, 1962, however, as the Exporter has requested to release the goods for Back-to-Town as the consignee has cancelled the order, the same may be allowed to be taken Back-to-Town on imposition of Redemption Fine on the Exporter u/s. 125 of the Customs Act, 1962.

**16.3.** Therefore, I find and hold that the offending goods, viz. '19200 Cans (1.5 LBS) of Methyl Bromide 98% + Chloropicrin 2%' having declared FOB Value of Rs. 69,74,351/- liable for confiscation u/s. 113 (d) of the Customs Act, 1962, however, as the goods cannot be allowed for export I am inclined to allow the goods to be taken Back-to-Town on payment of Redemption Fine u/s. 125 *ibid.*

17. I find that the acts of omission and commission on the part of the Exporter, who attempted to export 'Restricted Goods', without valid NOC issued by DGFT, has rendered the goods liable for confiscation u/s. 113 of the Customs Act, 1962 which rendered the Exporters liable for penal action u/s. 114 (i) *ibid*, and I hold so.

18. I find that the Exporter has claimed export incentive under Drawback Scheme amounting to Rs. 83,692/-, however, as the goods have not been exported and cannot be allowed to be exported without valid authorisation from DGFT I have to reject the Drawback claimed by the Exporter as the goods are not being allowed to be exported.

19. In view of the above discussions, I pass the following order.

### **ORDER**

20. (i) I order absolute confiscation of goods viz. '19200 Cans (1.5 LBS) of Methyl Bromide 98% + Chloropicrin 2%' attempted to be exported vide S/Bill No. 5112368 dated 08.09.2025 filed by the Exporter, M/s. Integrated Pesticides Pvt. Ltd. having declared FOB Value of Rs. 69,74,351/- (Rupees Sixty Nine Lakhs Seventy Four Thousand Three Hundred Fifty One only) under the provisions of Section 113 (d) of the Customs Act, 1962 being 'Restricted' in nature. However, as the Exporter has specifically requested for granting permission for taking the goods Back-to-Town, I order to redeem the goods only for taking the same Back-to-Town on payment of Redemption Fine of **Rs. 100,000/- (Rupees One Lakh only)** by the Exporter, M/s. Integrated Pesticides Pvt. Ltd. u/s. 125 of the said Act *ibid*.

(ii) I order that the Exporter should complete the procedure of taking the goods Back-to-Town within 60 days of receipt of this order, failing which the goods should be disposed off as per guidelines given under Disposal Manual, 2019 and expense incurred on said disposal will bare by the Exporter, M/s. Integrated Pesticides Pvt. Ltd.

(iii) I deny and reject the Drawback claimed by the Exporter amounting to Rs. 83,692/- (Rupees Eighty Three Thousand Six Hundred Ninety Two only) claimed by the Exporter vide above mentioned S/Bill as the goods are not allowed to be exported and are allowed to be taken Back-to-Town.

(iv) I impose a penalty of **Rs. 100,000/- (Rupees One Lakh only)** on the Exporter, M/s. Integrated Pesticides Pvt. Ltd. under the provisions of Section 114 (i) of the Customs Act, 1962.

**21.** This order is issued without prejudice to any other action that may be taken against the Noticee(s) or any other person(s) concerned with the said goods under the Customs Act, 1962 or any other law for the time being in force in India.

Digitally signed by  
Raghu Kiran Batchali  
Date: 15-10-2025  
16:55:39  
RAGHU KIRAN B.)  
Addl. Commissioner of Customs,  
CEAC (NS-II), JNCH.

To,

**M/s. Integrated Pesticides Pvt. Ltd.,**  
C-1/214/2 & C1-214/3, GIDC, Sarigam,  
Umbergaon, Valsad-396 155,  
Gujarat.

Copy to:

1. The Commissioner of Customs, NS-II, JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, Review Cell, NS-II, JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CRRC Cell, NS-II, JNCH, Nhava Sheva.
4. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva
5. EDI Section, for upload on the JNCH website.
6. The Supdt., CHS, JNCH, Nhava Sheva - for display on Notice Board.
7. Office Copy.