



भारतसरकार

भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance

कृषि कुटुम्बकम्
ONE EARTH - ONE FAMILY - ONE FUTURE

सीमाशुल्क प्रधान आयुक्त आयुक्त का कार्यालय, न्हावा शेवा-I, मुंबई सीमा शुल्कजोन-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. S/26-Misc-121/2024-25/Gr II CF JNCH

Date of order: 6.10.2025

F. No. S/10-Adj- 38 /2025-26/JC/Group II (C-F)

Date of issue: 6.10.2025

SCN No. 1095(L)/2024-25/JC/GR.IIC-F/NS-I/CAC/JNCH dated 19.09.2024

DIN: -20251078NW000000F318

Passed by: Dr. Parul Singhal
Joint Commissioner of Customs
Gr. 2 (C-F), NS-I, JNCH, Nhava Sheva.

Order No. 927(L)/2025-26/JC/Gr. II (C-F)/NS-I/CAC/JNCH

Name of Importer: M/s Krishi Rasayan (IEC: 0288013034)

मूलआदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि: शुल्क दी जाती है।
- 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 2 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 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
- 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

- This copy is granted free of charge for the use of the person to whom it is issued.
- 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.2/- 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/- only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.
- 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

Intelligence was gathered by the officers of SIIB (Import), JNCH, Nhava Sheva that an importer, M/s Krishi Rasayan, IEC No. 0288013034 (herein after referred to as importer), having their office at 62A, G.T. Road, Konnagar, West Bengal- 712235, involved into import of Insecticides/Pesticides/Weedicides/Fungicides (hereinafter referred to as "insecticides") by mis-declaring their description with an intention to evade the applicable customs duty leviable thereon and to circumvent the applicability of various provisions of Insecticides Act, 1968 and Customs Act, 1962.

2. The live consignment covered under the Bill of Entry No. 8549988 dated 21.08.2020 filed by the importer for home consumption was kept on hold vide letter No. SG/Misc-241/2020-21/Hold/SIIB(I) JNCH dated 11.09.2020, for verification to the extent of intelligence and further investigation. The details of the Bills of entry as under: -

Table-I

Bill of Entry No.	8549988 dated 21.08.2020
IGM No.	2260041 dated 14.08.2020
Description	Emamectin Benzoate 95% Technical (CIB No. CIR - 131623/2015-Emamectin Benzoate (Technical) - 360-1
Quantity	3000 Kgs
Assessable Value	Rs. 2,96,01,000/-
Declared Duty	Rs. 91,70,390/-
Declared CTI	38089990
Container No.	CAIU6034437
Supplier Name	M/s Hunan Gofar Fine Chemical Industry TTD A/C Shenzhen Sushan Technology Co. Ltd. Hong Kong
Country of Origin	China
CB Name	M/s Eleness Shipping Services Private Limited

3. The Bill of Entry of Table-I was filed by M/s Eleness Shipping Services Private Limited., CHA No. AAECE1147PCH001, on behalf of the importer. The goods covered under the said Bill of Entry were examined 100% under Panchanama dated 01.10.2020 by the officers of SIIB(Import), JNCH and random representative samples were drawn for testing and chemical analysis.

4. The goods covered under the subject Bill of Entry is an insecticide and falls under the schedule of Insecticides Act, 1968 and the import of such goods is also being regulated under the provisions of the Insecticides Act, 1968 and rules and regulations made thereunder. Import of the goods mentioned in schedule in the Insecticide Act, 1968 require mandatory registration Certificate from Central Board of Insecticides and Registration Committee (CIB & RC) under Section 9 of the Insecticides Act, 1968.

5. During the investigation, the importer had submitted Invoice, Packing List, Certificate of Analysis (COA), Bill of Lading and Registration Certificate issued by Central Insecticide Board and Registration Committee (CIB&RC), bearing Certificate No. CIR-131623/2015-Emamectin Benzoate Technical (360)-1 dated 03.02.2016 with a validity up to 28.11.2018. As per this registration certificate, the registered insecticides were Emamectin Benzoate Technical 95% w/w min.

6. The competent authority accorded the permission to store the goods in customs bonded warehouse under section 49 of the Customs Act, 1962 vide this office letter dated 18.11.2020.

7. **Test Report and Chemical Analysis of the goods:** -The representative samples drawn at the time of examination were forwarded to Dy. Chief Chemist (DYCC), JNCH for testing and chemical analysis vide Test Memo No.(TM No.) 420 & 421 both dated 23.10.2020. DYCC, JNCH vide report 27.10.2020 confirmed the below mentioned observations in respect of above Test Memo(s) :

i. TM No. 420 dated 23.10.2020: - The sample is in the form of yellowish powder. The sample answers the presence of Emamectin Benzoate. The purity is 81.589 %.

ii. TM No. 421 dated 23.10.2020: - The sample is in the form of yellowish powder. The sample answers the presence of Emamectin Benzoate. The purity is 70.186 %.

8. As discussed above, the registration certificate issued by Central Insecticide Board and Registration Committee (CIB&RC) for the import of insecticides viz. Emamectin Benzoate Technical 95 % w/w min, whereas upon analysis of the samples drawn under panchanama dated 01.10.2020 by DYCC, JNCH, it was confirmed that the purities of the samples were 81.589% (TM No. 420/23.10.2020) and 70.186% (TM No. 421/23.10.2020) much less than that of technical standard as prescribed by CIB & RC in respective Registration Certificate issued to the importer. As such, it appeared that the said goods were imported by the importer, in violation of the terms & conditions of the respective Registration Certificate, rendering the said goods as prohibited goods in terms of Section 17 of the Insecticides Act, 1968 and the importer had mis-declared the description of the goods under Section 46 of the Customs Act, 1962.

8.2 This office vide email dated 29.10.2020 requested the secretary, CIB & RC to clarify as to whether the importer may import the insecticides below technical standards, as specified in the respective registration certificate. The secretary, CIB & RC vide his e-mail dated 02.11.2020 relied in negative to the aforesaid query.

8.3. The importer had mis-declared the description of the goods and imported in violation of the conditions of the respective registration certificate issued to him(importer), rendering the said goods liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. Accordingly, the goods were seized vide Seizure Memo dated 02.11.2020 under DIN 202011780000001151E3.

8.4. The request of the importer for provisional release of the seized goods for re-export vide Seizure Memo dated 02.11.2020 was forwarded vide this office letter dated 26.11.2020 to the adjudicating authority competent to exercise discretion in terms of Para 4.1 of the CBIC Circular No. 35/2017-Cus., read with Section 110A of the Customs Act, 1962 and Section 125 of the Customs Act, 1962 for provisional release of the prohibited goods.

8.5. Goods pertaining to bill of entry no 8549988 dated 21.08.2020 have been allowed to provisionally release for re-export purposes vide F.no. S/26-misc-813/20-21/Gr.II(C-F) dated 10/02/2021 and goods have been re-exported vide **shipping bill no 6411153 dated 01.12.2021.**

9. Classification of the Goods: - For the purpose of Classification, Chapter Note 1(a)(2) of the Chapter 38 of the Customs Tariff Act, 1975 states as under;

"1. This chapter does not cover;

a) separate chemically defined elements or compounds with the exception of the following:

(1)

(2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;"

9.1. Customs Tariff Heading (CTH) 3808 of the Customs Tariff Act, 1975 specifically covers the goods "Insecticides, Rodenticides, Fungicides, Herbicides, Anti-Sprouting Products and Plant Growth Regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treat Ed bands, wicks and candles, and fly- papers," and further the Customs Tariff Sub-Heading 380891 more specifically covers the goods 'insecticides'.

9.2. Policy Conditions under CTH 3808 mandates for requirement of the Central Insecticide Board and Registration Committee (CIB&RC) certificate for import of insecticides states as under:

"Under Section [9] of the Insecticides Act, 1968 all chemicals intended to be used as insecticides, rodenticides, fungicides, herbicides etc. [referred to as 'insecticides' under the Act] require mandatory registration for import. In cases, where the 'insecticide' is imported for non-insecticidal purpose, an import permit is necessary from the Registration Committee under the Department of Agriculture and Cooperation. The Registration Committee while granting registration or a permit for import of an insecticide spells out the conditions for import which inter alia, may include reference to the source of import. No 'insecticide' can be imported from a source other than that specified on the certificate of registration or the permit, as the case may be. In addition, the Registration Committee may issue regulatory guidelines from time to time with respect to safety, efficacy, quality etc. which warrant full compliance from importers."

9.3. Harmonious construction of the Chapter Notes, Policy Conditions to CTH 3808, read with the Insecticides Act, 1968 indicates that such impugned imported is correctly classifiable under CTI 3808 and requires mandatory Central Insecticide Board and Registration Committee (CIB&RC) Certificate for importation of the same.

9.4. In the instant case, the goods covered under the subject Bill of Entry was classified under CTI 38089990, which appears to be correctly classified by the importer.

10. Valuation of the goods:- The value declared by the importer appears to be fair enough as compared to the other import of the similar/identical goods for the same time. Therefore, the value declared by the importer may be considered for the purpose of the Section 14 of the Customs Act, 1962.

11. Statement of Shri Krishnesh Sharda, an employee of M/s Krishi Rasayan was recorded on 08.02.2021 under Section 108 of the Customs Act, 1962, wherein, he inter-alia stated that;

- he worked as Commercial Manager with Job responsibility of managing import including raising purchase order to suppliers, documentation related to that, material clearance co-ordination with CHA & domestic purchase sale co-ordination.
- his medium of communication for all types of job in the organization took place through official e-mail id ksarda@krishirasayan.com.
- his official mail id was restricted to official server.
- Shri Atul Churiwal, MD of the company, gives direction to him for all day-to-day work such as placing orders to suppliers, clearance & co-ordination of consignments of imports & liasoning with CHA.
- Shri Atul Churiwal, MD of the Company exercised the effective control of decision making.
- he placed order after getting instruction from MD of the company. Copy of RC was also forwarded by him after receiving it from the regulatory affairs team.
- As far as concerned to the validity of Registration Certificate (RC), he submitted the expired RC, which violates the conditions of RC.
- As far as concern to the conditions of the supplier, the supplier was M/s Shenzhen Sushan Technology Co. Ltd which, was not registered in respective RC, violates the conditions of the RC conditions in Insecticides Act, 1968.

12. Statement of Shri Haridasan, Director of M/s Eleness was recorded on 22.10.2021 under Section 108 of the Customs Act, 1962, wherein, he inter-alia among the other things stated that :

- he is the director of M/s Eleness Shipping Services Private Limited, Customs Broker Firms (CB firms). he looked after operations, management of personnel and take care of documentation, filing of papers in Customs, completion of KYC formalities etc.
- he was taking all the KYC documents like GST Certificate, IEC Certificate, PAN Card, Bank details, etc from the importer and verified the same with original documents.
- he came in contact with M/s Krishi Rasayan through one-person Mr. A. S. Jaganathan. Mr. A.S. Jaganathan is known to a friend of mine Shri Sandeep Menon, who is freight forwarder and is known to me for the last 15 years. He is the director of Seatrak logistics which is a freight forwarding firm. However, we are not clearing their consignments anymore as they have been getting their consignments cleared with other Customs brokers.
- he received import documents through mail on his official mail id harikamal2011@gmail.com. Later, some documents (in original) are forwarded to them by courier also.
- The name of the product imported vide the said Bill of Entry is Emamectin Benzoate. It is a technical grade Insecticide and used in making formulation of various types of insecticides used in agriculture.

- he had received Bill of Lading, Invoice, packing list, CIB Registration Certificate, CoA for filing BE No. 8549988 dated 21.08.2020.
- the CIB & RC Registration Certificate of the imported goods of the said bill of entry is "CIR-131623/2015-Emamectin Benzoate (Technical) (360)-1 dated 10.02.2016.
- The said RC was valid upto 28.11.2018. However, the party had applied for extension of the said validity before the expiry of the said RC i.e. on 10.05.2018. CIB in its 420th RC meeting held on 28.07.2020 and 31.07.2020 vide agenda no. 8.2 had approved the extension of the said RC.
- As per CIB RC conditions, the said goods should have been imported directly from the source of import.
- However, I was not aware of it as the said details were not mentioned in Invoice and Bill of Lading.
- the purity of the goods is not as per the said RC, hence the same have been imported in violation to the said RC and insecticides Act, 1968.
- However, I was not aware of the fact that the purity of the goods is less than that of the said RC.
- he was informed by the importer that the supplier has sent wrong shipment by mistake. However, he didn't have any documentary evidence in this regard.

13. Summons were issued to Mr. Atul Churiwal, MD of M/s Krishi Rasayan to appear in person on 15.02.2021, 10.08.2021, 23.08.2021 and 29.09.2021 to give evidence and/or produce documents or things under his control for subject bill of entry; however, he did not turn up and has not complied with the Summons issued with respect to the inquiry initiated by this office in the matter of the illegal import made vide Bill of Entry No. 8549988 dated 21.08.2020.

14. Statement of Shri Krishnesh Sarda, Commercial Manager of Krishi Rasayan Group was recorded on 14.05.2024 under Section 108 of the Customs Act, 1962, wherein, he inter-alia among the other things stated that: -

- Krishi Rasayan deals in manufacturing and trading of Agro-chemicals which includes Insecticides, pesticides, fertilizer and plant growth regulators
- They imported 3000 Kgs Emamectin Benzoate 95% Technical.
- For the said Bill of entry purity difference is accepted by them as the same was declared by their supplier due to cargo got mixed at their warehouse and the same is already mentioned by them in their previous statement along with all related details to group while taking permission of return of Cargo.

The goods are imported from the registered manufacturer as per their CIB i.e., Hunan Gofar Fine Chemical Industry Tech. Co. Ltd as per manufacturer invoice provided and mentioned on BL also, but the supplier address was different due to documentation error by supplier & lack of awareness for the same.

- M/s. Eleness Shipping Services Pvt Ltd. had filed the said Bill of Entry on behalf of M/S Krishi Rasayan.
- The goods are imported from the registered manufacturer as per their CIB i.e., Hunan Gofar Fine Chemical Industry Tech. Co. Ltd as per manufacturer invoice provided and mentioned on BL also, in Sr. No 1 & 2 the supplier address was different due to lack of awareness for the same and in Sr. No. 3,4,5 and 6 Shipper is different due to lack of awareness for same supplier as they get all registrations certificate based on the manufacturer / factory data and no supplier details required for product authentication and registration. So, they were in knowledge to focus on materials from factory only.
- The above import was keeping in knowledge of the authorized manufacturer by CIB as CIB only requires and considers manufacturer data and details to register product in India and provide certificate.

15. Past Import: - During investigation, it was found that total 5 consignments were imported by the importer of the same goods *Emamectin Benzoate 95 % Technical* under Certificate No. CIR-131623/2015-Emamectin Benzoate Technical (360)-1 dated 03.02.2016 with a validity up to 28.11.2018. The details of the consignments are as follows: -

Sr. No.	BE No	BE Date	Sup Name	Country	CTH	Item Desc	Qty	Unit	Unit price (In USD)	Assess Val (In Rs)	Duty (In Rs)
1	7554047	30/04/2020	HUNAN GOFAR FINE CHEMICAL INDUSTRY TECHNICAL CO.LT	CHINA	38089990	EMAMECTIN BENZOATE 95% TECHNICAL (CIB NO: CIR-131623/2015-EMAMECTIN BENZOATE(Technical)-(360)-1)	3000	KGS	130	30889170	9569465
2	7895098	06/12/2020	HUNAN GOFAR FINE CHEMICAL INDUSTRY TECHNICAL CO.LT	CHINA	38089990	EMAMECTIN BENZOATE 95% TECHNICAL (CIB NO: CIR-131623/2015-EMAMECTIN BENZOATE(Technical)-(360)-1)	2500	KGS	130	24846250	7697368
3	7895367	06/12/2020	HUNAN GOFAR FINE CHEMICAL INDUSTRY TECHNICAL CO.LT	CHINA	38089990	EMAMECTIN BENZOATE 95% TECHNICAL (CIB NO: CIR-131623/2015-EMAMECTIN BENZOATE(Technical)-(360)-1)	2000	KGS	130	19877000	6157895
4	8045603	07/01/2020	HUNAN GOFAR FINE CHEMICAL INDUSTRY TECHNICAL CO.LT	CHINA	38089990	EMAMECTIN BENZOATE 95% TECHNICAL (CIB NO: CIR-131623/2015-EMAMECTIN BENZOATE(Technical)-(360)-1)	1000	KGS	120	9246000	2864411
5	8045622	07/01/2020	HUNAN GOFAR FINE CHEMICAL INDUSTRY TECHNICAL CO.LT	CHINA	38089990	EMAMECTIN BENZOATE 95% TECHNICAL (CIB NO: CIR-131623/2015-EMAMECTIN BENZOATE(Technical)-(360)-1)	1500	KGS	120	13869000	4296616

This office has sought information through e-mail communication forwarded on 20.10.2023 to the Secretary, CIB & RC whether the conditions mentioned in the CIB certificate are in order viz a viz with the details mentioned in Import documents or otherwise. The reply received from their end on 16.11.2023 in which it is mentioned that in case of B/E No 8549988 dtd 21.08.2020 and B/E mentioned in serial no 1 and 2 of the above; the invoice details consist different address of the supplier viz-a-viz with the details as mentioned in the Certificate of Registration, for which an endorsement letter is required. Further for the bills of entry at Serial no 3,4,5,6, the invoice details consist of different shipper than as mentioned in the Certificate of Registration. Thus, the importer not fulfilled the conditions of the RC conditions in Insecticides Act, 1968.

16. RELEVANT PROVISIONS OF THE LAW IN SO FAR AS THEY APPLY TO THIS CASE ARE AS BELOW:

The relevant legal provisions, in so far as they relate to the facts and circumstances of the subject imports, are as under;

SECTION 46. Entry of goods on importation. –

(4A) 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.

SECTION 111. Confiscation of improperly imported goods, etc.

(d) "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 time being in force;

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;

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,

(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 1 [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 for Section 114A, to a penalty not exceeding ten percent of the duty sought to be evaded or five thousand rupees, whichever is higher:

SECTION 114A: Penalty for short-levy or non-levy of duty in certain cases:

Where the duty has not been levied or has not been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall, also be liable to pay a penalty equal to the duty or interest so determined.

Section 114AA: Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

Section 124: Issue of show cause notice before confiscation of goods, etc. -

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person -

(a) is given a notice informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Section 125: Option to pay fine in lieu of confiscation. -

(1) Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1) the owner of such goods or the person referred to in sub-section (1) shall, in addition, be liable to any duty and charges payable in respect of such goods.

17. The check list for customs in case of import of insecticides/pesticides (Annexure - 1) issued by CIB, Registration Committee vide it's 350th meeting held on 29.08.2014, which is communicated to field by CBEC vide letter dated 11.11.2014 and JNCH vide Standing Order No. 51/2015 issued vide F. No. S/26/Misc-296/2015/Group II/JNCH dated 23.11.2015 mentions that: -

(a) As insecticides, i.e., any substance included in the Schedule to the Insecticides Act, 1968 or any preparation containing anyone or more thereof, require mandatory registration under Section 9 by the Registration Committee, constituted under Section 5 of the said Act for insecticidal use or an import permit, issued by the same committee for non-insecticidal use. Therefore, no insecticide should be allowed to be imported without a valid Certificate of Registration or an Import Permit, issued by the Secretary, Central Insecticides Board & Registration Committee under his signature and official seal.

(b) The Certificate of Registration or the Import Permit should be checked with respect to date of validity, if any mentioned thereon. In case, it is not mentioned, such certificate of import permit shall be treated as a permanent document. In case of any date of validity is mentioned, the import should not be allowed on or after its expiry.

(c) The Import should be allowed only if the insecticide is originating from the source of import, as mentioned in the Certificate of Registration. In case, the name of a supplier is also mentioned therein, a material should route only through the supplier and should not be allowed directly from the source of import. A list of approved sources of import of various insecticides is available on the website.

(d) In case, there is any variation in the name or address of either the source of import or the supplier and the endorsement of such change has not been obtained by the registrant from the Secretary, Central Insecticides Board & Registration Committee before the import, such import should not be allowed.

(e) The consignment should be accompanied by an invoice of that insecticide issued by the source of import. Even in case of routing the material through the supplier, the material is required to originate from the source of import, duly accompanied by an invoice issued only by the source of import.

(f) In cases of Certificate of Registration issued for pesticides for Import / Export category, it is to be ensured that the entire quantity imported against that Certificate is Exported too.

(g) In case of doubt, a material should not be released. Only on receiving confirmatory information from the Secretary, Central Insecticides Board & Registration Committee the consignment may be dealt with further.

18. As per Section 9 of the Insecticide Act, 1968, 'any person desiring to import or manufacture any insecticide may apply to the Registration Committee for the registration of such insecticide and there shall be separate application for each such insecticide'. Further under Section 3(k) (vi) of the said Act, an insecticide shall be deemed to be misbranded, if it is not registered in the manner required by or under this Act. On examination of the documents of import as well as board circular and relevant statutes, it appeared that the importer has not registered their goods with CIB & RC as prescribed in the manner under Insecticides Act. Therefore, the imported goods are to be treated as misbranded goods under the said Act. The goods imported appeared to be prohibited for import as per Section 2 (33) of Customs Act, 1962 and are thus liable for confiscation under Section 111(d) of the Customs Act, 1962. The importer is also liable for penalty under Section 112 (a)(i) Customs Act, 1962 for having rendered the said goods liable for confiscation. Further, Test Report pertaining to Invoice No. 20SS-2227-0086 dated 20.07.2020 wherein content of the Emamectin Benzoate 95% Technical was presented before Customs Authority to clear the goods for home consumption whereas the purity of the goods found during the examination was 81.589% and 70.186% respectively thus, rendering the penal action under Section 114AA of the Customs Act, 1962.

19. Findings :

- i. The importer had imported goods covered under the Bill of Entry No. 8549988 dated 21.08.2020, by mis-declaring their description for the purpose of Section 46 of the Customs Act, 1962. The supplier was M/s Shenzhen Sushan Technology Co. Ltd which, was not registered in respective RC, violates the conditions of the RC conditions in Insecticides Act, 1968. The purities of the samples were much less than that of technical standard as prescribed by CIB & RC in respective Registration Certificate issued to the importer. Hence, the goods are liable for confiscation under section 111(d) and 111(m) of the Customs Act, 1962.
- ii. The importer had imported the impugned goods in violation to the conditions of respective Registration Certificate (RC) issued to the importer, rendering the said goods as prohibited goods in terms of Sections 2(33) of the Customs Act, 1962 read with Section 17 of the Insecticides Act, 1968.
- iii. As the impugned goods liable for confiscations under Sections 111(d) & 111(m) of the Customs Act, 1962, rendering the importer liable for penal action under Section 112(a) of the Customs Act, 1962.
- iv. The importer had imported the impugned goods tabulated above in Table-II in violation to the conditions of respective Registration Certificate (RC) issued to the importer, rendering the said goods as prohibited goods in terms of Sections 2(33) of the Customs Act, 1962 read with Section 17 of the Insecticides Act, 1968. Thus the impugned goods liable for confiscations under Sections 111(d) of the Customs Act, 1962, rendering the importer liable for penal action under Section 112(a) of the Customs Act, 1962
- v. Shri Atul Churiwal, MD of M/s Krishi Rasayan having effective control over the organization directed Shri Krishnesh Sharda to submit false/incorrect documents such as invoice, packing list, COA in commensurate with the CIB RC conditions wherein he was aware that the goods were not being supplied from the M/s Hunan Gofar Fine Chemical Industry Technical Co. Ltd. and misled the assessing officer in respect of the imported goods. Fake Test Report was produced wherein content of the product "Emamectin Benzoate 95% Technical" was mentioned as 95% however the actual purity of Emamectin Benzoate was less than composition mentioned in the condition sheet of the certificate of registration of Insecticides under Section 9(4) of the Insecticides Act, 1968 which rendered the importer liable for penal action under Section 114AA of the Customs Act, 1962. The goods imported were prohibited for import as per Section 2 (33) of Customs Act, 1962 and are thus liable for confiscation under Section 111(d) and (m) of the Customs Act, 1962 and Shri Atul Churiwal is liable for penalty under Section 112(a) of the Customs Act, 1962.
- vi. Shri Krishnesh Sharda on the directions of Shri Atul Churiwal filed the submitted the false documents to the customs authority for clearance of the goods which were prohibited for import thus making himself liable for penalty under Section 112(a) of the Customs Act, 1962. Shri Krishnesh Sharda knowingly/intentionally causes to be used the false/incorrect material such as invoice, packing list, COA, RC in commensurate with the RC conditions to mis-lead the assessing officer, which rendered himself liable for penal actions under Sections 114AA of the Customs Act, 1962.
- vii. The Customs Broker has filed the Bill of Entry alongwith mandatory documents wherein it is settled that goods are not being shipped by M/s Hunan Gofar Fine Chemical Industry Technical Co. Ltd. and in violation to the condition sheet of the certificate of registration of Insecticides under Section 9(4) of the Insecticides Act, 1968 thus, making goods liable for confiscation under Section 111(d) and (m) of the Customs Act, 1962 and rendering himself liable for penal actions under Sections 112(a) of the Customs Act, 1962.

20. Consequently, **SCN No. 1095(L)/2024-25/JC/GR.IIC-F/NS-I/CAC/JNCH dated 19.09.2024** was issued vide F.No. **S/26-Misc-121/2024-25/Gr II CF JNCH** by **Joint Commissioner of Customs, Group II(C-F), N.S-I**, Jawaharlal Nehru Custom House, Nhava Sheva, Tal-Uran, Dist.- Raigad, Dist. Raigad, Maharashtra-400707 to M/s. Krishi Rasayan as to why:

- (i) The goods imported vide the Bill of Entry No. 8549988 dated 21.08.2020 should not be held liable for violation of the conditions of respective Registration Certificate (RC) issued to the importer, and the said goods should not be treated as prohibited goods in terms of Sections 2(33) of the Customs Act, 1962 read with Section 17 of the Insecticides Act, 1968.
- (ii) The goods imported vide the Bills of Entry as mentioned in Table-II should not be held liable for violation of the RC conditions in Insecticides Act, 1968 as discussed in Para-15 above and goods should not be held liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962.
- (iii) Penalty should be imposed under Section 112(a) and /or Section 114A of the Customs Act, 1962.
- (iv) Penalty should not be imposed on the Shri Atul Churiwal, MD of M/s Krishi Rasayan under Section 112(a) and/or Section 114AA of the Customs Act of the Customs Act, 1962.
- (v) Penalty should not be imposed on the Shri Krishnesh Sharda under Section 112(a) and/or Section 114AA of the Customs Act of the Customs Act, 1962.

RECORDS OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

21. Shri Chandan Kumar Jain, Advocate, authorised representative of all the four Noticess, appeared for Personal hearing on 02.07.2025 and on 09.09.2025 and has reiterated the facts mentioned in the written submissions made at the time of PH.

21.1 Submission of M/s. Krishi Rasayan dated 02.07.2025 & 09.09.2025:

- a. M/s. Krishi Rasayan has submitted that there was no misdeclaration of description with any intent to evade duty. The goods were correctly declared under CTH 38089990. No allegation of misclassification has been made, and the duty rate under CTH 3808 remains unchanged irrespective of purity. Hence, the charge of intent to evade duty is baseless.
- b. M/s. Krishi Rasayan has further submitted that Registration Certificate No. CIR-131623/2015 dated 10.02.2016 permitted import from M/s Hunan Gofar Fine Chemical Industry Tech Co. Ltd., China. The goods were manufactured by this registered source and shipped through its overseas agent M/s Shenzhen Sushan Technology Co. Ltd., with invoice dated 20.07.2020 issued by the registered source. The CIB & RC, in its 420th meeting held in July 2020, extended the RC validity till 28.11.2022 and thereafter till 27.11.2027, thereby clearly recognising Shenzhen Sushan as supplier.
- c. It has also been submitted that the sister concern, M/s Krishi Rasayan Exports Pvt. Ltd., held RCs showing Hunan Gofar as manufacturer through Shenzhen Sushan as supplier, and such imports were earlier cleared by Customs without objection. As per DGFT Notification No. 106(RE-2013)/2009-2014 dated 01.01.2015, the "source of import" refers to the manufacturer, not the forwarding or shipping agent. Accordingly, the imports were from a registered source and all prescribed conditions stood fulfilled. Public Notice No. 79/2017 (JNCH) further provides that registered importers with valid RC are free to import. Standing Order 51/2015 was also complied with, as the goods originated from the registered source, the invoice was issued by the manufacturer, and there was no variation in the details of source or supplier.

- d. It has been submitted that both past and present imports were covered by valid RCs. No testing of earlier consignments was undertaken, and there is no evidence of any deviation in purity. Hence, the goods cannot be treated as misbranded.
- e. M/s. Krishi Rasayan has explained that the order was placed for 95% purity as per RC. However, due to an inadvertent error, the supplier shipped a lower purity consignment meant for Turkey. On being informed, the supplier admitted the mistake, accepted responsibility, and agreed to take the goods back. The consignment was provisionally released and re-exported under Shipping Bill dated 01.12.2021 after execution of bond and bank guarantee, thereby establishing bona fide conduct. There was no intention to misuse the lower purity goods in India; instead, re-export permission was duly sought and availed. Test results indicated purity at 70–81%, the supplier confirmed the error, and the goods were promptly re-exported.
- f. It has also been submitted that judicial pronouncements support their case. In *Scorpion International v. CC, Indore (2017)*, CESTAT held that a supplier's mistake negates mala fide intent. The Hon'ble Supreme Court in *Northern Plastic Ltd. (1998)* ruled that a wrong declaration without dishonest intent does not justify penalty. Similar views were taken in *Bosch Chassis Systems* and *Agarwal Industrial Corporation*.
- g. It has been pointed out that the Department was fully aware of the facts at the time of re-export in February 2021. The SCN was issued much later without any fresh evidence, which indicates lack of sustainable grounds. Confiscation of past consignments is unjustified, as no testing was conducted, no evidence of impurity exists, and no buyer complaints were received.
- h. It has been submitted that no duty demand survives. Essential ingredients of knowledge or intention are absent, and therefore penalty under Section 114A is not applicable. Imports of insecticides have been taking place since 2013 under valid RCs, which have been duly renewed and extended by CIB & RC up to 2027 after verification. This clearly indicates absence of mala fide. Further, M/s. Krishi Rasayan has prayed to drop all the charges based on the said minutes.

21.2 Submission of M/s. Elness Shipping Services Private Limited dated 02.07.2025 & 09.09.2025:

- a. The Noticee has submitted that the captioned Show Cause Notice has been issued under Section 124 of the Customs Act, 1962 alleging their involvement in the import of insecticides by mis-declaring the description of goods with an intention to evade customs duty and to circumvent the provisions of the Insecticides Act, 1968 and the Customs Act, 1962. It has further been alleged that the goods are liable for confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962 and that penal provisions under Sections 112(a) and 114AA are attracted against the Customs Broker.
- b. They have pointed out that the allegation in Para 19 of the Show Cause Notice is that the Customs Broker filed the Bill of Entry along with mandatory documents in violation of the Registration Certificate issued under the Insecticides Act, 1968, on the ground that the goods were shipped through M/s. Shenzhen Sushan Technology Co. Ltd. and not directly by the registered manufacturer M/s. Hunan Gofar Fine Chemical Industry Technical Co. Ltd. According to the department, this amounted to a violation rendering the goods liable to confiscation and exposing the Customs Broker to penalty.
- c. The Noticee has explained that the importer, through them as CHA, filed Bill of Entry No. 8549988 dated 21.08.2020 for the import of Emamectin Benzoate 95% Technical under License No. CIR-131623/2015. The consignment of 3000 kg was imported from M/s. Hunan Gofar Fine Chemical Industry Technical Co. Ltd., with shipment arranged through their overseas agent M/s. Shenzhen Sushan Technology Co. Ltd., at a declared assessable value of Rs. 2,96,01,000/- and duty of Rs. 91,70,390/-. The consignment was examined in full, samples were drawn, and on testing, the department alleged that purity was less than 95%, treating it as mis-declaration and seizing the goods.

- d. They have submitted that the importer has already filed a detailed reply contesting these allegations and that they rely upon and reiterate the importer's submissions. Specifically, it is emphasized that the goods were indeed manufactured and exported by the registered manufacturer, and the use of Shenzhen Sushan as an overseas agent for shipment does not violate any condition of the Registration Certificate. The invoices themselves clearly identify the registered manufacturer as the source of supply, with shipment facilitated by the agent.
- e. They contend that the department's allegation that the goods were imported from an unregistered supplier is misleading. The Registration Certificate was valid and extended till 28.11.2022, and import was made from the registered source. Public Notice No. 79/2017 further clarifies that insecticides imported under a valid CIB & RC Registration Certificate are freely importable. Therefore, the Bill of Entry and accompanying documents filed by the Customs Broker were correct and in order.
- f. They further submitted that as a Customs Broker, they performed all obligations under CBLR, 2018 with due diligence. All mandatory licenses and KYC documents were verified before filing the Bill of Entry. It is beyond the scope of a Customs Broker to verify or test the purity of goods; therefore, they cannot be held liable for discrepancies in purity, which was the responsibility of the foreign supplier. No failure in due diligence, collusion, or mala fide intent has been established by the department. Hence, invocation of Sections 112(a) and 114AA is unjustified.
- g. They have relied upon CBIC Instruction No. 20/2024-Customs dated 03.09.2024, which cautions against routinely implicating Customs Brokers in interpretative disputes unless abetment is established. In this case, no evidence of abetment or collusion has been brought on record. On the contrary, the goods were re-exported vide Shipping Bill No. 6411153 dated 01.12.2021 with due approval of the Commissioner, demonstrating bona fide conduct.
- h. They have also submitted that the delay in issuance of the Show Cause Notice indicates lack of sustainable grounds. The department was fully aware of the facts at the time of re-export, yet chose to issue the SCN much later without any fresh evidence, showing arbitrariness in proceedings. Further, they have contended that the allegations against them are baseless, that they have acted with due diligence as a Customs Broker, and that no element of mala fide or deliberate violation is established. They have therefore prayed that the Show Cause Notice be withdrawn and proceedings against them dropped.

DISCUSSION AND FINDINGS

22. I have carefully gone through the facts and records of the case and the submissions made by the noticee. I find that M/s Krishi Rasayan (IEC No. 0288013034) and M/s Elness Shipping Services Pvt. Ltd. placed orders for import of goods declared as "Insecticides/Pesticides/Fungicides" under CTH 38089990, from the Chinese manufacturer M/s Hunan Gofar Fine Chemical Industry Tech Co. Ltd., through their supplier M/s Shenzhen Sushan Technology Co. Ltd.

23. I find that personal hearings were held on 02.07.2025 and 09.09.2025, wherein Shri Chandan Kumar Jain, Advocate, appeared on behalf of the noticees and reiterated that the goods were imported in accordance with the Customs Act, 1962, and the Insecticides Act, 1968, under valid Registration Certificate No. CIR-131623/2015, valid till 27.11.2027.

24. I find that the noticee filed the Bill of Entry No. 8549988 dated 21.08.2020 having total assessable value of goods as Rs.2,96,01,000/- through their Customs Broker, M/s Elness Shipping Services Pvt. Ltd., after verifying all mandatory documents and ensuring compliance with the RC. I further find that purity testing of the consignment is beyond the scope of the Customs Broker, and no evidence of collusion or abetment has been brought on record.

25. I find that the SCN alleges misdeclaration of goods to evade customs duty. The noticees have submitted that the goods were correctly declared and that any variation in purity was unintentional. The lower purity consignment was promptly re-exported under Shipping Bill No. 6411153 dated 01.12.2021 with departmental approval, demonstrating bona fide conduct. There is no evidence of any complaint or adverse impact from previous consignments.

26. I find that the importer had imported goods covered under the Bill of Entry No. 8549988 dated 21.08.2020, by mis-declaring their description for the purpose of Section 46 of the Customs Act, 1962. The supplier was M/s Shenzhen Sushan Technology Co. Ltd which, was not registered in respective RC at the time of import, violates the conditions of the RC conditions in Insecticides Act, 1968.

I find that Test Report pertaining to Invoice No. 20SS-2227-0086 dated 20.07.2020 wherein content of the Emamectin Benzoate 95% Technical was presented before Customs Authority to clear the goods for home consumption whereas the purity of the goods found during the examination was 81.589% and 70.186% respectively. The purities of the samples were much less than that of technical standard as prescribed by CIB & RC in respective Registration Certificate issued to the importer. Hence, the goods are liable for confiscation under section 111(d) and 111(m) of the Customs Act, 1962.

27. Further as per Section 9 of the Insecticide Act, 1968, 'any person desiring to import or manufacture any insecticide may apply to the Registration Committee for the registration of such insecticide and there shall be separate application for each such insecticide'. Further under Section 3(k) (vi) of the said Act, an insecticide shall be deemed to be misbranded, if it is not registered in the manner required by or under this Act. On examination of the documents of import as well as board circular and relevant statutes, it appeared that the importer had not registered their goods with CIB & RC as prescribed in the manner under Insecticides Act. Also Custom Broker was informed by the importer that the supplier has sent wrong shipment by mistake. However, he didn't have any documentary evidence in this regard.

This office has sought information through e-mail communication forwarded on 20.10.2023 to the Secretary, CIB & RC whether the conditions mentioned in the CIB certificate are in order viz a viz with the details mentioned in Import documents or otherwise. The reply received from their end on 16.11.2023 in which it is mentioned that in case of B/E No 8549988 dtd 21.08.2020 and B/E mentioned in serial no 1 and 2 in Table-II above; the invoice details consist different address of the supplier viz-a-viz with the details as mentioned in the Certificate of Registration, for which an endorsement letter is required. Further for the bills of entry at Serial no 3,4,5 & 6 in Table-II above, the invoice details consist of different shipper than as mentioned in the Certificate of Registration. Thus, the importer not fulfilled the conditions of the RC conditions in Insecticides Act, 1968.

28. I find that the importer had imported the impugned goods tabulated above in Table-II in violation to the conditions of respective Registration Certificate (RC) issued to the importer, rendering the said goods as prohibited goods in terms of Sections 2(33) of the Customs Act, 1962 read with Section 17 of the Insecticides Act, 1968. Thus the impugned goods liable for confiscation under Sections 111(d) of the Customs Act, 1962, rendering the importer liable for penal action under Section 112(a) of the Customs Act, 1962.

29. I find that Shri Atul Churiwal, MD of M/s Krishi Rasayan having effective control over the organization directed Shri Krishnesh Sharda to submit false/incorrect documents such as invoice, packing list, COA in commensurate with the CIB RC conditions wherein he was aware that the goods were not being supplied from the M/s Hunan Gofar Fine Chemical Industry Technical Co. Ltd. and misled the assessing officer in respect of the imported goods. Fake Test Report was produced wherein content of the product "Emamectin Benzoate 95% Technical" was mentioned as 95% however the actual purity of Emamectin Benzoate was less than composition mentioned in the condition sheet of the certificate of registration of Insecticides under Section 9(4) of the Insecticides Act, 1968 which rendered the importer liable for penal action under Section 114AA of the Customs Act, 1962. The goods imported

were prohibited for import as per Section 2 (33) of Customs Act, 1962 and are thus liable for confiscation under Section 111(d) and (m) of the Customs Act, 1962 and Shri Atul Churiwal is liable for penalty under Section 112(a) of the Customs Act, 1962.

30. I find that Shri Krishnesh Sharda on the directions of Shri Atul Churiwal filed/submitted the false documents to the customs authority for clearance of the goods which were prohibited for import thus making himself liable for penalty under Section 112(a) of the Customs Act, 1962. Shri Krishnesh Sharda knowingly/intentionally causes to be used the false/incorrect material such as invoice, packing list, COA, RC in commensurate with the RC conditions to mis-lead the assessing officer, which rendered himself liable for penal actions under Sections 114AA of the Customs Act, 1962.

31. I also find that the Customs Broker has filed the Bill of Entry alongwith mandatory documents wherein it is settled that goods are not being shipped by M/s Hunan Gofar Fine Chemical Industry Technical Co. Ltd. and in violation to the condition sheet of the certificate of registration of Insecticides under Section 9(4) of the Insecticides Act, 1968 thus, making goods liable for confiscation under Section 111(d) and (m) of the Customs Act, 1962 and rendering himself liable for penal actions under Sections 112(a) of the Customs Act, 1962. Custom Broker was informed by the importer that the supplier has sent wrong shipment by mistake. However, he didn't have any documentary evidence in this regard. Therefore, the imported goods are to be treated as misbranded goods under the said Act which rendered himself liable for penal actions under Sections 114AA of the Customs Act, 1962.

32. I find that if any goods are seized under section 110 (1) of the Act, a notice as provided under section 124 of the Act is required to be given to the owner of the goods before passing any order confiscating the goods or imposing any penalty. Hence, delay in issuance of SCN doesnot arise.

Section 110 (2) :- Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

(provided further that where any order for provisional release of the seized goods has been passed under section 110A, the specified period of six months shall not apply.)

33. In view of the above findings, I pass the order as under:

ORDER

- (i) I order to confiscate the impugned goods covered vide Bill of Entry No. 8549988 dated 21.08.2020 having total assessable value of goods as Rs.2,96,01,000/- under Section 111(d) & 111(m) of the Customs Act, 1962 read with Section 9 and Section 17 of the Insecticides Act, 1968. However, as the goods have been re-exported vide shipping bill no 6411153 dated 01.12.2021 after execution of Bond and BG, I impose **Redemption fine of Rs. 25,00,000/- (Rupees Twenty five lakh Only)** under Section 125 of the Customs Act, 1962.
- (ii) I order to impose **Penalty of Rs.5,00,000/- (Rupees Five Lakh Only)** on the importer M/s. Krishi Rasayan under Section 112 (a)(i) of the Customs Act, 1962.
- (iii) I order to impose **Penalty of Rs. 50,000/- (Rupees Fifty Thousand Only)** on Shri Atul Churiwal, MD of M/s Krishi Rasayan under Section 112(a) of the Customs Act, 1962.
- (iv) I order to impose **Penalty of Rs. 50,000/- (Rupees Fifty Thousand Only)** on Shri Atul Churiwal, MD of M/s Krishi Rasayan under Section 114AA of the Customs Act, 1962.
- (v) I order to impose **Penalty of Rs. 50,000/- (Rupees Fifty Thousand Only)** on Shri Krishnesh Sharda, Commercial Manager of Krishi Rasayan Group under Section 112(a) of the Customs Act, 1962.
- (iv) I order to impose **Penalty of Rs. 50,000/- (Rupees Fifty Thousand Only)** on Shri Krishnesh Sharda, Commercial Manager of Krishi Rasayan Group under Section 114AA of the Customs Act, 1962.

- (v) I order to impose **Penalty of Rs.50,000/- (Rupees Fifty Thousand Only)** on the importer M/s. Eleness Shipping Services Pvt. Ltd. under Section 112 (a)(i) of the Customs Act, 1962.
- (vi) I order to impose **Penalty of Rs. 50,000/- (Rupees Fifty Thousand Only)** on M/s Eleness Shipping Services Private Limited, the Customs Broker under Section 114AA of the Customs Act, 1962.
- (viii) I refrain from imposing penalty under section 114A of the Customs Act, 1962, as I have already imposed penalty under section 112 (a) of the Customs Act, 1962.
- (vii) The goods vide the Bill of entry no. 8549988 dated 21.08.2020 had been released for re-export only after execution of P. D. Bond and Bank Guarantee of Rs.29,60,100/- by M/s. Krishi Rasayan, therefore, I order to recover the fine and penalties imposed vide paras 33 (i) to (vi) above from encashment of the BG, if the same is not paid by the Noticee vide challans within 60 days from the issuance of this order.

34. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and / or against the persons concerned or any other person, if found involved, under the Customs Act, 1962 and / or any other Act or law, rules being in force in the Republic of India.

पारुल
6/10/24

Dr. Parul Singhal) / (डॉ. पारुल सिंघल)

Joint Commissioner of Customs/ संयुक्त आयुक्त सीमाशुल्क,
Group-II (C-F), NS- I, JNCH/ग्रुप-II (C-F), एन.एस.-I, जेएनसीएच.

To:

- 1) M/s KR Lifescience (Formerly known as Krishi Rasayan, (IEC No. 0288013034), 62A, G.T. Road, Konnagar, West Bengal- 712235.
- 2) Shri Atul Churiwal, MD of M/s Krishi Rasayan. 62A, G.T. Road, Konnagar, West Bengal- 712235
- 3) Shri Krishnesh Sharda, Commercial Manager of Krishi Rasayan Group, 24, Brojudulal Street, Jorabagan, Near Ganesh Takies, Beadon Street, Kolkata, West Bengal-700055.
- 4) CB M/s Eleness Shipping Services Private Limited
OFFICE NO 611, RAHEJA ARCADE PREMISES CO-OPERATIVE SOCIETY LTD PLOT NO 61, SECTOR 11, CBD BELAPUR, NAVI MUMBAI, Thane, Maharashtra, India - 400614.

Copy to:-

1. Pr. Commissioner of Customs, NS-I, JNCH
2. Dy. Commissioner of Customs, CRAC (I), JNCH
3. Dy. Commissioner of Customs, Centralized Adjudication Cell, JNCH
4. Dy. Commr. of Customs, EDI, JNCH.
5. Office Copy
