



सत्यमेव जयते

सीमाशुल्क आयुक्त का कार्यालय, (एन एस-1),
**OFFICE OF THE COMMISSIONER OF
CUSTOMS (NS-I),**
जवाहरलाल नेहरू कस्टम हाउस, न्हावा-शेवा,
JAWAHARLAL NEHRU CUSTOMS HOUSE,
NHAVA SHEVA,
तालुका-उरण, जिला-रायगढ़, महाराष्ट्र- 400 707
TALUKA URAN, DIST. RAIGAD,
MAHARASHTRA-400 707



आज़ादी का
अमृत महोत्सव

F.No. S/10-705/2024-25/ADC/Gr.I&IA/ NS-I /CAC/JNCH Date of Order:24.10.2025.
SCN No. 1361/2024-25/ADC/NS-I/Gr.I&IA/CAC/JNCH Date of issue: 24.10.2025.

Order passed by: Jay G Waghmare,
Joint Commissioner of Customs,
CAC (NS-I), JNCH, NHAVA SHEVA

Order-in-Original No.:1018/2025-26/ JC/Gr.I & IA/ NS-I/CAC/JNCH

DIN: 20251078NW0000333DAC.

Name of the Parties/Noticees: **M/s. MAPLELEAF EPICUREA PVT. LTD. (IEC: 0306031876) having address at 101, 1st floor, The Ark CHS Ltd. S.V. Road, Santacruz West, Mumbai - 400054.**

मूलआदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क 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 जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र - 400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 1982 के अनुसार फॉर्म सी.ए.-1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रतिलगायी 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।
- 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 (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.
- 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

1. Whereas, M/s. MAPLELEAF EPICUREA PVT. LTD. (IEC: 0306031876) having address at 101, 1st floor, The Ark CHS Ltd. S.V. Road, Santacruz West, Mumbai - 400054 (hereinafter referred to as 'the importer') had cleared their imported items viz "RICE PAPER & CANTINA MEXICANA TORTILLA WRAPS TORTILLA BREAD etc." (hereinafter referred to as 'the subject goods') vide Bills of Entry as mentioned in Annexure - A to the Show cause notice number 1361/2024-25/ADC/Gr.I&IA/NS-I/CAC/JNCH dated 07.11.2024 (hereinafter referred as 'the impugned show cause notice') and the same were cleared through Customs by classifying it under CTH 1905. IGST was paid on the said item @ 0% as per serial no. 16 of schedule III (by claiming Notification No. 02/2017 Sr. No. 96) or 5% under serial number 99 of Schedule - I of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended from time to time).
2. The appropriate IGST on the subject goods is 18% as per Sr. No. 16 of Schedule- III of the said Notification. The relevant part of the Notification No. 01/2017 is as under:

Schedule & Serial No.	CTH	Description of Goods
I-99 (IGST Rate 5%)	1905	Pizza bread
III-16 (IGST Rate 18%)	1905	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]

The relevant part of the Notification No. 02/2017 -Integrated Tax(Rate) dated 28.06.2017 is as under:

In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby exempts inter-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the integrated tax leviable thereon under section 5 of the Integrated Good and Services Tax Act, 2017 (13 of 2017)

Serial No.	CTH	Description of Goods
(1)	(2)	(3)

96	1905	Pappad, by whatever name it is known, except when served for consumption
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3. From the description of the goods declared in the Bills of Entry mentioned at Annexure-A to the impugned show cause notice, it is appeared that the goods in question are not eligible for IGST payment @ 0% under Serial No. 96 of the Notification No. 02/2017 dated 28.06.2017 and 5% under serial number 99 of Schedule – I of IGST Notification No. 01/2017 (as amended from time to time), which clearly & specifically is allowed for goods mentioned against the said entry i.e. “Pappad, by whatever name it is known, except when served for consumption; Pizza bread respectively”. Therefore, the goods imported by the Importer attracts levy of IGST @18% under Sr. No. 16 of Schedule-III of Notification No. 01/2017. The details of description of goods, Bills of Entry, applicability of corrected IGST amount, are as per Annexure-A to the impugned show cause notice.

4. Since the applicability of IGST @ 18% as per Sr. No. 16 of Schedule III of IGST Notification No. 01/2017-Integrated Tax(Rate) dated 28.06.2017 on “All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread], etc.” is very clear and specific, it appeared that the Importer had willfully mis-declared the subject goods by way wrong IGST Schedule for the purpose of importing the same, declaring under exemption benefit of Notification No. 02/2017 dated 28.06.2017 and under IGST @5% (serial number 99 of Schedule – I) instead of 18% as per Sr. No. 16 of Schedule-III of IGST Notification No. 01/2017-Integrated Tax(Rate) dated 28.06.2017 (as amended) thereby paying lower duty than applicable and thus the provisions of Section 28(4) are invocable in this case.

5. Accordingly, a Consultative Letter No. 960/2021-22/C1 vide F. No. S/2-Audit-Gen-310(05)/19-20/JNCH/Pt. V dated 31.05.2021 was issued to the importer for payment of short levied duty along with applicable interest and penalty. Vide the aforementioned Consultative letter, the Importer was advised to pay the Differential IGST along with interest and penalty in terms of Section 28(4) of the Customs Act 1962. The importer was further advised to avail the benefit of lower penalty in terms of Section 28(5) of the Customs Act, 1962, by early payment of short paid IGST duty and interest along with penalty @ 15%. However, as per records available, till date no response in this regard has been received from the importer.

6. After the introduction of self-assessment vides Finance Act, 2011, the onus is on the Importer to make true and correct declaration in all aspects including classification and calculation of duty, but in the instant case the

subject goods have been mis-classified and IGST amount has not been paid correctly.

7. Relevant legal provisions for recovery of duty that appeared to be evaded are reproduced here for the sake of brevity which are applicable in this instant case:

7.1 Section 17(1) Assessment of duty, reads as: An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

7.2 Section 28 (Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded) reads as:

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged 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 by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section

(5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions

of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then, the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of two years shall be computed from the date of receipt of information under sub-section (5).

7.3 SECTION 28AA- Interest on delayed payment of duty

7.4 SECTION 46- Entry of goods on importation, subsection 46(4) reads as:

7.5 Section 111- (Confiscation of improperly imported goods etc.)

7.6 Section 112- (Penalty for improper importation of goods etc.) reads as:

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

8. Acts of omission and commission by the Importer:

8.1 As per section 17(1) of the Act, "An Importer entering any imported goods under section 46, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods." Thus, in this case the importer had self-assessed the Bills of Entry and appears to have evaded the applicable IGST by wrong selection of IGST Schedule & Sr. No. As the importer got monetary benefit due to said act, it is apparent that the same was done deliberately by with an intention to avail undue benefit of wrong IGST Schedule on the said goods in the Bills of Entry during self-assessment. Therefore, differential IGST amount is recoverable from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the said Act.

8.2 It appeared that the Importer has given a declaration under section 46(4) of the Act, for the truthfulness of the content submitted at the time of filing Bill of Entry. However, the applicable IGST rate on the subject goods was not paid by the Importer at the time of clearance of goods. It also appeared that the Importer has submitted a false declaration under section 46(4) of the Act. By the act of presenting goods in contravention to the provisions of section 111(m), it appeared that the Importer has rendered the subject goods liable for confiscation under section 111(m) of the Act. For the above act of deliberate omission and commission that rendered the goods liable to confiscation. Accordingly, the Importer also appeared liable to penal action under Section 112 (a) and /or 114A of the Customs Act, 1962.

9. From the foregoing, it appeared that the Importer have availed benefit of wrong IGST Schedule which was not actually available for the said goods; that the Importer have submitted a false declaration under section 46(4) of the said

Act. Due to this act of omission of Importer, there has been loss to the government exchequer equal to the differential duty.

10. Therefore, in terms of Section 124 read with Section 28(4) of the Customs Act, 1962 M/s. MAPLELEAF EPICUREA PVT. LTD. having address at 103, AADARSH BLDG., PLOT NO. 12, SAHYOG MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA, 400053 was called upon to show cause to the Additional Commissioner of Customs, Gr 1 & 1A, JNCH, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, within 30 days of the receipt of the show cause notice number 1361/2024-25/ADC/Gr. I&IA/NS-I/CAC/JNCH, as to why:

(i) The IGST rate claimed under serial number 99 of Schedule I of IGST vide Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended) and exemption benefit under Notification No. 02/2017 dated 28.06.2017 for the subject goods should not be rejected and IGST rate of 18% under Schedule III - Sr. No. 16 of said Notification should not be levied.

(ii) Differential IGST amount of **Rs. 20,14,754/- (Rupees Twenty lakh fourteen thousand seven hundred fifty four Only)** with respect to the items covered under Bill of entry as mentioned in Annexure-A to the impugned show cause notice should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962.

(iii) The subject goods as detailed in Annexure-A to the impugned show cause notice having a total assessable value of **Rs. 1,13,07,469/- (Rupees One Crore Thirteen Lakh Seven Thousand Four Hundred Sixty Nine Only)** should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

(iv) Penalty should not be imposed on the importer under section 112 and/or 114A of the Customs Act, 1962 of the Customs Act, 1962.

(v) Penalty should not be imposed on importer under Section 114AA of the Customs Act, 1962.

WRITTEN SUBMISSIONS AND RECORDS OF PERSONAL HEARING

11. In spite of sufficient time granted to the Noticee(s), importer did not file reply to the impugned Show Cause Notice. In order to comply with the principal of natural justice, opportunities of personal hearing in the matter were accorded to the importer vide letters F. No. S/10-705/2024-25/ADC/Gr.I&IA/NS-I/CAC/JNCH dated 24.07.2025, 29.08.2025 and 17.09.2025 to appear before the adjudicating authority on 08.08.2025, 08.09.2025 and 25.09.2025, respectively. All the above mentioned personal hearing letters were also displayed on the notice board also. However, no one from the importer's side attended any of the personal hearings.

I find that the importer has neither bothered to attend any of the three personal hearing accorded to them nor has submitted any written submission, therefore, I proceed to decide the case based on available records, as otherwise, determination of the case will be delayed indefinitely which will be prejudicial to the interest of revenue and will not meet ends of justice.

DISCUSSIONS AND FINDINGS

12. I have carefully gone through the facts available on the records. I find that ample opportunities have been given to the noticee to set out their defence and rebut the allegations of department. This was done in compliance of Principal of Natural Justice, but I find that the importer has neither bothered to attend any of the three personal hearing accorded to them nor has submitted any written submission, as such, I proceed to decide the case ex-parte on the basis of available records, as otherwise, determination of the case will be delayed indefinitely which will be prejudicial to the interest of revenue and will not meet ends of justice.

13. I find that the importer M/s. Mapleleaf Epicurea Private Limited imported items viz "RICE PAPER/CANTINA MEXICANA TORTILLA WRAPS TORTILLA BREAD etc." vide Bills of Entry as mentioned in Annexure – A to the Show cause notice number 1361/2024-25/ADC/Gr.I&IA/NS-I/CAC/JNCH dated 07.11.2024 and the same were cleared through Customs by classifying these under CTH 1905. IGST was paid on the said item @ 0% as per serial no. 16 of schedule III (by claiming Notification No. 02/2017 Sr. No. 96) or 5% under serial number 99 of Schedule – I of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended from time to time).

14. I find that the impugned Show Cause Notice alleges that from the description of the goods "**Rice Paper /Cantina Mexicana Tortilla Wraps Tortilla Breads etc.**" declared in the Bills of Entry mentioned at Annexure-A to the impugned show cause notice, it appeared that the goods in question are not eligible for IGST payment @ 0% under Serial No. 96 of the Notification No. 02/2017 dated 28.06.2017 and 5% under serial number 99 of Schedule – I of IGST Notification No. 01/2017 (as amended from time to time), which clearly & specifically is allowed for goods mentioned against the said entry i.e. "Pappad, by whatever name it is known, except when served for consumption; Pizza bread respectively". Therefore, the goods imported by the Importer attract levy of IGST @18% under Sr. No. 16 of Schedule-III of Notification No. 01/2017.

15. I find that the importer declared that the goods imported by them are "**Rice Paper /Cantina Mexicana Tortilla Wraps Tortilla Breads etc**" classified the same under **CTH 19059090**.

16. I find that the importer paid IGST payment @ 0% under Serial No. 96 of the Notification No. 02/2017 dated 28.06.2017 and 5% under serial number 99 of Schedule – I of IGST Notification No. 01/2017 (as amended from time to time).

The Serial No. 96 of the Notification No. 02/2017 dated 28.06.2017 and serial number 99 of Schedule – I of IGST Notification No. 01/2017 is reproduced below:-

Serial No.	CTH	Description of Goods
(1)	(2)	(3)
96	1905	Pappad, by whatever name it is known, except when served for consumption.

Schedule & Serial No.	CTH	Description of Goods
I-99 (IGST Rate 5%)	1905	Pizza bread

17. From the description of the imported goods i.e. **“Rice Paper /Cantina Mexicana Tortilla Wraps Tortilla Breads etc”** I find that the imported goods are neither **‘Pizza Bread’** nor **‘Pappad, by whatever name it is known, except when served for consumption’**. As such, I find that the importer has wrongly claimed the benefit of the above said notifications.

17.1 Further, the following entries of the Customs Tariff Act, 1975 are reproduced :-

HS Code	Item description
19052000	*Pizza Bread
19052000	-Gingerbread and the like -Sweet Biscuits; Waffles and wafers
19059040	*Pappad, by whatever name it is known, except when served for consumption.
19059090	*Khakra, plain chapati or roti
19059090	---other

17.2 On conjoint reading of the **Serial No. 96 of the Notification No. 02/2017** dated 28.06.2017 and **serial number 99 of Schedule – I of IGST Notification No. 01/2017 (reproduced above at para 16)** and HS code description of **CTH 19052000** and **CTH 19059040 (reproduced above at para 17.1)**, I find that the item description of CTH 19052000 is exactly same as item description of the **serial number 99 of Schedule – I of IGST Notification No. 01/2017** and the

Qem description of the CTH 19059040 is exactly same as item description of the **Serial No. 96 of the Notification No. 02/2017** dated 28.06.2017, whereas the importer themselves had declared that the items imported by them are **goods of CTH 19059090; which means the items imported by them are neither of CTH 19052000 nor the items of CTH 19059040.**

17.3 From the above, I find that the imported goods being **“Rice Paper /Cantina Mexicana Tortilla Wraps Tortilla Breads etc”** classifiable under **CTH 19059090** are not classifiable under the **Serial No. 96 of the Notification No. 02/2017** dated 28.06.2017 or **serial number 99 of Schedule – I of IGST Notification No. 01/2017.**

17.4 The sr. no. 16 schedule-III of the notification number 01/2017-Integrated Tax (Rate) dated 28th June 2017 is reproduced below:-

Schedule-III-18%

S. No. (1)	Chapter/Heading/Sub-heading/Tariff item (2)	Description of Goods (3)
16.	1905 [other than 1905 32 11, 1905 90 40]	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]

The following amendments were made in the above said notification vide Notification number 43/2017-Integrated Tax(Rate) dated 14th November, 2017.

(vii) in S. No. 16, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

“1905	Pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products [other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products”;
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17.5 From the above, I find that the items imported by the importer are covered under Sr. No. 16 of the schedule-III of the notification number 01/2017-Integrated Tax(Rate) dated 28th June 2017(as amended). Accordingly, I find that the imported goods **“Rice Paper /Cantina Mexicana Tortilla Wraps Tortilla Breads etc”** classifiable under **CTH 19059090** attract **IGST @18% under** Sr. No. 16 of the schedule-III of the notification number 01/2017-Integrated Tax(Rate) dated 28th June 2017(as amended).

17.6 Further, the importer themselves being fully aware of the nature of the goods imported by them, as discussed supra mis-classified the goods imported by them under the wrong schedule and serial number of the Notification to claim ineligible notification benefit to pay lower rate of Customs duty.

18. I find that in the self-assessment regime; it is the bounden duty of the Importer to correctly assess the duty on the imported goods and declaring correct schedule and serial number of the notification benefit. In the instant case the misclassification of imported goods under the wrong schedule and serial number of the notification to get pecuniary benefits to the tune of **Rs. 20,14,754/- (Rupees Twenty Lakh Fourteen Thousand Seven Hundred Fifty Four Only)** by the importer of such repute having access to all legal aid, tantamount to suppression of material facts and wilful mis-statements. The "mens rea" can be deciphered only from "actus-reus". Thus, providing the wrong classification and claiming undue benefit by the said Importer taking a chance to clear the goods by mis-classifying these, amply points towards their "mens rea" to evade the payment of duty. Thus, I find that demand of duty under Section 28(4) of the Customs Act, 1962 is rightly invoked in the present case and I hold that, the duty amounting to **Rs. 20,14,754/- (Rupees Twenty Lakh Fourteen Thousand Seven Hundred Fifty Four Only)** is recoverable under Section 28(4) of the Customs Act, 1962.

19. Further, I find that interest on delayed payment of duty which accrues automatically once demand of duty is confirmed is also recoverable from the importer under the provisions of Section 28AA of the Customs Act, 1962. For this, I rely on the decision of the Hon'ble Apex Court in the case of CCE Pune Vs SKF India Ltd. [2009(239)ELT (385) SC]. In addition, the importer for this act of wilful misdeclaration and misclassification to get pecuniary benefits, as discussed supra, have rendered themselves liable for penalty under section 114A and Section 114AA of the Customs Act, 1962. Therefore, I hold that penalty under Section 114A and Section 114AA is rightly proposed in Impugned SCN and I find the importer is liable for a penalty under Section 114A and 114AA of the Customs Act, 1962 for suppression of facts and wilful mis-declaration.

20. As discussed above, I find that there is mens-rea on the part of the importer to evade customs duty by way of misdeclaration and wrong availment of notification benefit to evade customs duty and thereby payment of short duty. The act of the importer has rendered the impugned goods liable for confiscation under Section 111(m) of the Customs Act, 1962, and therefore also have rendered themselves liable for penalty under section 112(a) of the Customs Act, 1962. However, as penalty is being imposed under Section 114A of the Customs Act, 1962, no penalty is being imposed under Section 112(a), *ibid*.

21. Further, since I hold the goods valued at **Rs. 1,13,07,469/- (Rupees One Crore Thirteen Lakh Seven Thousand Four Hundred Sixty Nine Only)** liable for confiscation under Section 111(m) of the Customs Act, 1962, I am inclined to impose redemption fine on them although the same are not available for confiscation. In this regard, I rely upon the judgements, as enumerated below:

i. Hon'ble Madras High Court in the case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) has after observing decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A.120(SC), held in para 23 of the judgment as below:

"23. The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularised, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorised by this Act", brings out the point clearly. The power to impose redemption fine springs from the authorisation of confiscation of goods provided for under Section 111 of the Act. When once power of authorisation for confiscation of goods gets traced to the said Section 111 of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing from Section 111 only. Hence, the payment of redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act. We accordingly answer question No. "

ii. The above view of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) has been cited by Hon'ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.).

21.1 Further, neither the decision of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) nor the decision of Hon'ble Gujarat High Court in case of M/s Synergy

Fertichem Pvt. Ltd. reported in 2020 (33) G.S.T.L. 513 (Guj.) has been challenged by any of the parties and are in operation.

21.2 Any goods that are improperly imported, Section 111 of the Customs Act, 1962, becomes invocable and such goods become liable for confiscation. Hon'ble Bombay High Court in case of M/s Unimark reported in 2017(335) ELT (193) (Bom) held RF imposable in case of liability of confiscation of goods under provisions of Section 111(o). The same view may be applied for goods liable for confiscation under other sub-sections of Section 111. Merely because someone was not caught at the time of clearance, he cannot be given differential treatment.

21.3 In view of the above, I find that the decision of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.), which has been passed after observing decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A.120(SC), is squarely applicable in the present case.

21.4 Accordingly, I find that the present case also merits imposition of Redemption Fine under Section 125(1) of the Customs Act, 1962.

22. In view of the factual details of the case as discussed above, I pass the following order:

Order

- i. I reject the IGST rate claimed under serial number 99 of Schedule I of IGST Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended) and exemption benefit under Notification No. 02/2017 dated 28.06.2017 for the subject goods and order their classification under IGST rate of 18% under Schedule III - Sr. No. 16 of the Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended) with levy of IGST @18%.
- ii. I order recovery of differential IGST duty amount of **Rs. 20,14,754/- (Rupees Twenty lakh fourteen thousand seven hundred fifty four Only)** under section 28(4) of the Customs Act, 1962 along with applicable interest under section 28AA ibid.
- iii. I hold the imported goods as detailed in Annexure-A to the impugned show cause notice imported by M/s. MAPLELEAF EPICUREA PVT. LTD. (IEC: 0306031876) having assessable value of **Rs. 1,13,07,469/- (Rupees One Crore Thirteen Lakh Seven Thousand Four Hundred Sixty Nine Only)** liable for confiscation under Section 111(m) of the Customs Act, 1962. However, in lieu of confiscation, I impose Redemption Fine of **Rs.**

7,50,000/- (Rupees Seven Lakh Fifty Thousand Only) under Section 125(1) of the Customs Act, 1962 upon M/s. MAPLELEAF EPICUREA PVT. LTD., for reasons deliberated above;

iv. I impose penalty equal to differential duty and applicable interest on the differential duty as confirmed in Para (ii) above on the Importer M/s. MAPLELEAF EPICUREA PVT. LTD. under Section 114A of the Customs Act, 1962.

However, the importer may avail the benefit of reduced Penalty in terms of first proviso of Section 114A provided the benefit of reduced penalty would be available only if the amount of reduced penalty so determined has also been paid within the period of thirty days along with duty so confirmed and applicable interest thereon.

v. I impose penalty of Rs.2,50,000/- (Rupees Two Lakh Fifty Thousand only) on the Importer M/s. MAPLELEAF EPICUREA PVT. LTD. under Section 114AA of the Customs Act, 1962.

vi. Since I have imposed penalty under Section 114A on the importer, I do not impose penalty on the importer under Section 112(a) of the Customs Act, 1962 as per proviso to Section 114A of the Act.

23. This order is issued without prejudice to any other action that may be taken in respect of the goods in question. ~~Central Revenue Recovery Cell~~ / firms concerned, covered or not covered by this show cause notice, under the provisions of Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

RECEIVED
केंद्रीय राजस्व वसूली कक्ष
CENTRAL REVENUE RECOVERY CELL
24 OCT 2025
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा
Jawaharlal Nehru Custom House, Nhava Sheva
Tal. Uran, जिला रायगड-Dist. Raigad-400

सहायक आयुक्त सीमाशुल्क / Dy. Commissioner of Customs
सी.एच.एस. अनुभाग
C.H.S. SECTION
24 OCT 2025
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा
Jawaharlal Nehru Custom House, Nhava Sheva

Jay Waghmare
24/10/25
(जय वाघमारे) / (JAY WAGHMARE)
संयुक्त आयुक्त सीमाशुल्क / Joint Commissioner of Customs
ग्रुप-I&IA, एन. एस.-I, जेएनसीएच. / Group-I&IA, NS-I

To,

M/s. MAPLELEAF EPICUREA PVT. LTD. (IEC: 0306031876)
101, 1st floor, The Ark CHS Ltd, S.V. Road,
Santacruz West, Mumbai-400054
(By Speed post).

24 OCT 2025
NOTICE FOR THE
Asst. Commissioner of Customs, CRRC/JNCH.
Asst. Commissioner of Customs, CRAC/JNCH.
Asst. Commissioner of Customs, CHS/JNCH (for Notices Board)
The Deputy Commissioner of Customs, Central Adjudication Cell, JNCH.
The Deputy Commissioner of Customs, Gr I&IA, JNCH.

24 OCT 2025
CENTRAL REVENUE RECOVERY CELL
Jawaharlal Nehru Custom House, Tal. Uran, Dist. Raigad-400

Asst. Commissioner Audit, JNCH, Mumbai Zone-II
The Dy. Commissioner of Customs, CRRC/JNCH.
The Dy. Commissioner of Customs, CRAC/JNCH.
The Dy. Commissioner of Customs, CHS/JNCH (for Notices Board)
The Deputy Commissioner of Customs, Central Adjudication Cell, JNCH.
The Deputy Commissioner of Customs, Gr I&IA, JNCH.

Office Copy.

जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा
Jawaharlal Nehru Custom House, Nhava Sheva
Tal. Uran, जिला रायगड-Dist. Raigad-400707.

सहायक आयुक्त सीमाशुल्क
जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा
Jawaharlal Nehru Custom House, Nhava Sheva
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