OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V)
सीमाशुल्कआयुक्त (एनएस - V) काकार्यालय
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
जवाहरलालनेहरुसीमाशुल्कभवन, न्हावाशेवा,
TALUKA – URAN, DISTRICT - RAIGAD, MAHARASHTRA -400707
तालुका - उरण, जिला - रायगढ़ , महाराष्ट्र 400707

DIN – 20251278NX0000520657	**Date of Order: 12.12.2025**
F. No. S/10-151/2024-25/Commr./Gr.VA/NS-V/CAC/JNCH	**Date of Issue: 12.12.2025**
SCN No.: 1524/2024-25/COMMR/GR.VA/CAC/JNCH	
SCN Date: 24.12.2024	
Passed by: Sh. Anil Ramteke **Commissioner of Customs, NS-V, JNCH**	
Order No: 295/2025-26/COMMR/NS-V/CAC/JNCH	
Name of Noticee: M/s Growatt Energy Projects Private Limited (IEC: AAGCG0067N)	

ORDER-IN-ORIGINAL
मूल - आदेश

1. The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।

2. Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D'Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम 1962 की धारा 129 (ए) के तहत इस आदेश के विरुद्ध सी.ई.एस.टी.ए.टी., पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीज़नल बेंच), 34, पी. डी'मेलो रोड, मस्जिद (पूर्व), मुंबई - 400009 को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

3. Main points in relation to filing an appeal: -

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Form - Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy).

फार्म - सीए3, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए).

Time Limit - Within 3 months from the date of communication of this order.
समय सीमा - इस आदेश की सूचना की तारीख से 3 महीने के भीतर

Fee -फीस-

(a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less.

(क) एक हजार रुपय जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम 5 लाख रुपये या उस से कम है।

(b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 Lakh.

(ख) पाँच हजार रुपये – जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम 5 लाख रुपये से अधिक परंतु 50 लाख रुपये से कम है।

(c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.

(ग) दस हजार रुपये – जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम 50 लाख रुपये से अधिक है।

Mode of Payment - A crossed Bank draft, in favor of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.

भुगतान की रीति – क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीय कृत बैंक द्वारा सहायक रजिस्ट्रार, सी.ई.एस.टी.ए.टी., मुंबई के पक्ष में जारी किया गया हो तथा मुंबई में देय हो।

General - For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

सामान्य - विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, 1962, सीमाशुल्क (अपील) नियम, 1982, सीमाशुल्क, उत्पाद शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, 1982 का संदर्भ लिया जाए।

4. Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129E of the Customs Act 1962.

4. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उसमें माँगे गये शुल्क अथवा उद्गृहीत शास्ति का 7.5 % जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा न किये जाने पर अपील सीमाशुल्क अधिनियम, 1962 की धारा 129 E के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी।

Subject: -Adjudication of Show Cause Notice No. 1524/2024-25/COMMR/Gr. VA/CAC/JNCH Dated 24.12.2024 issued to M/s Growatt Energy Projects Pvt. Ltd. - reg.

Brief Fact of the Case

On the basis of data analysis, it was observed that M/s Growatt Energy Projects Pvt. Ltd. (IEC – AAGCG0067N), located at 715-A, 7th floor, Spencer Plaza, Suite No. 395, Mount Road, Anna Salai, Chennai-600002, imported goods described as "Grid connected inverter Growatt 60000TL3-HE, Grid Connected Inverter Growatt 550MTL-S, Grid Connected Inverter INO-5 KTLX, etc.," and paid IGST at 5% as per serial no. 234B of Schedule I of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019).

2. The Bills of Entry (as per Annexure-A) show that the goods were classified under CTH 8504 and IGST was paid at 5%. However, these goods attracted an IGST rate of 18% from 01/08/2019, by virtue of Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019. Therefore, the goods should have been assessed at the IGST rate of 18%, resulting in a short payment of Customs duty.

The entry 234B of Schedule I (5%) or I-234B (5%) was introduced with effect from 01.08.2019 (Notification No. 12/2019-Integrated Tax (Rate) dated 31.07.2019). Accordingly, certain specified goods, such as chargers or charging stations for electrically operated vehicles under CTH 8504, attract a lower IGST rate of 5%.

The goods "other than chargers or charging stations for electrically operated vehicles," falling under heading 8504, attract a higher IGST rate of 18% under serial No. 375 of Schedule III (18%), as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019. The description of this entry is provided below:

Schedule III- IGST Rate @ 18%		
Serial No.	**CTH**	**Description**
375	**8504**	Electrical Transformers, Static converters (e.g., rectifiers), and inductors other than chargers or charging stations for electrically operated vehicles

3. The total assessable value of the BE items imported is ₹4,92,74,284/-, and it appears that a short levy of duty amounting to ₹72,41,210/- (as detailed in Annexure-A) is recoverable from the importer along with applicable interest and penalty.

4. In view of the above, a consultative letter bearing No. 2471/2021-22/JNCH(A2) dated 10.11.2021 was issued to the importer to clarify the issue raised by the department. If the importer agreed with the observations/findings of the department, they were advised to pay the differential duty along with applicable interest and penalty. However, the importer has not provided any response or submission in this regard.

5. In the importer's letter dated 04.06.2023, they stated that they had correctly classified their goods under Sr. No. 234 of Schedule-I, which attracted IGST at 5%, as these were solar power inverters. The importer further submitted that Notification No. 12/2019 IT (Rate) dated 31.07.2019 was not applicable to their goods, and therefore the department's claim of 18% IGST under Schedule III was erroneous. Additionally, the imported goods were correctly classified under Schedule Sr. No. 234, and the applicability of Sr. No. 375 in Schedule III does not arise.

6. In response to the submission made by the importer, it is reiterated that IGST Sr. No. I-234 of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 provides for 5% IGST on goods classified under Chapters 84, 85, and 90, which includes the following renewable energy devices and parts for their manufacture:

i) Bio-gas plants

ii) Solar power-based devices

iii) Solar power generating systems

iv) Windmills, Wind Operated Electricity Generators (WOEG)

v) Waste-to-energy plants/devices

vi) Solar lanterns/solar lamps

vii) Ocean waves/tidal wave energy devices/plants

Therefore, cannot claim IGST under Sr. No. I-234 of Notification No. 01/2017 dated 28.06.2017. The importer has not addressed this point in their reply.

7. Statutory Provisions

The extracts of the relevant provisions of following laws relating to self-assessment, import of goods in general, the liability of the goods to confiscation and person concerned to penalty for illegal importation under the Customs Act, 1962 and other laws for the time being in force, were mentioned in the subject SCN. The same are not reproduced in this Order-in-Original for the sake of brevity:

(i) *SECTION 17- Assessment of duty leviable on any imported goods.*

(ii) *SECTION 28(4) - Recovery of duties not levied or not paid or short-levied or short-paid by reason of collusion, or any wilful misstatement, or suppression of facts,*

(iii) *Section 46 (Entry of goods on importation)*

(iv) *SECTION 28AA — Interest on delayed payment of duty.*

(v) *SECTION 46(4)-Importer while presenting a Bill of entry shall make and subscribe to a declaration as to the truth of the contents of such Bill of entry.*

(vi) *SECTION 46(4A)— Importer who presents a Bill of entry shall ensure the accuracy and completeness of the information given in the Bill of entry.*

(vii) *SECTION 111(m) & (o)-Confiscation of improperly imported goods, which do not correspond in respect of value or in any other particular with the entry made under this Act.*

(viii) *SECTION 112(a) & 112(b) - Penalty for improper importation of goods.*

(ix) *SECTION 114A- Penalty for short-levy or non-levy of duty in cases where the duty has not been levied or has been short levied or the interest has not been charged or paid or has been part paid by reason of collusion or any wilful misstatement or suppression of facts.*

8. In view of the above, the importer, M/s Growatt Energy Projects Pvt. Ltd., located at 715-A, 7th floor, Spencer Plaza, Suite No. 395, Mount Road, Anna Salai, Chennai-600002, was called upon them to show cause to the Commissioner of Customs, Gr. 5A, JNCH, Nhava-Sheva, Distt. Raigad, Maharashtra-400707, within 30 days of the receipt of this notice, as to why:

(i) The IGST rate of 5% under serial no. 234B of Schedule-I of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019) should not be denied, and the correct IGST rate of 18% under serial No. 375 of Schedule-III should be applied.

(ii). Differential/short paid Duty amounting to Rs. 72,41,210/- (Rupees Seventy-Two Lakh Forty-One Thousand Two Hundred Ten Only) for the subject goods imported vide Bills of Entry as detailed in Annexure-'A' should not be demanded under Section 28(4) of the Custom Act, 1962.

(iii) In addition to the duty short paid, interest on delayed payment of Custom Duty should not be recovered from the Importer under section 28AA of the Customs Act. 1962.

(iv) The said subject goods imported vide Bills of Entry as detailed in Annexure-'A' having assessable value of Rs. 4,92,74,284/- (Rupees Four Crore Ninety-Two Lakh Seventy-Four Thousand Two Hundred Eighty-Four Only) should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

(v) Penalty should not be imposed on them under Section 112(a) of the Customs Act. 1962 for their acts of omission and commission, for rendering the goods liable for confiscation, as stated above.

(vi) Penalty should not be imposed under Section 114A of Customs Act, 1962 for short levy of duty.

Written Submission and Personal Hearing

9. M/s Growatt Energy Projects Pvt. Ltd. in their submission dated 02.04.2025 contended that the impugned SCN is vague and unclear regarding the basis for disputing the IGST rate, they relied on the judgment of the Hon'ble Supreme Court in Cyril Lasardo (Dead) v. Juliana Maria Lasardo, 2004 (7) SCC 431 wherein the Hon'ble Apex Court held that *"giving reasons is an essential requirement of natural justice, as it ensures clarity, reflects application of mind, enables appellate review, and prevents decisions from presenting the "inscrutable face of the sphinx"*; that the imported goods fall under Sl. No. 234 of Schedule-I of the IGST Notification and are liable to IGST @ 5%; that photovoltaic inverters qualify as parts of solar power generating systems, and

therefore fall under Sl. No. 234 of Schedule-I of Notification No. 01/2017-IGST (Rate), that the noticee imported the goods vide 7 Bills of Entry as mentioned in Annexure-A to the show cause notice; that the noticee inadvertently claimed Sr. No. 234B of Schedule-I of the IGST Notification, which covers Charger or charging station for electrically operated vehicles in Bill of Entry No. 8198276 dated 17.07.2020, however, the imported goods are correctly covered by SI. No. 234 of Schedule-I of IGST Notification, which has been consistently and correctly claimed in all other Bills of Entry under dispute.

9.1 They further contended that the imported goods do not fall under Sr. No. 375 of Schedule-III of the IGST Notification and are not liable to IGST @ 18%; that the demand of IGST is unsustainable in view of revenue neutrality; that penalty and interest have been wrongly proposed; there is no statutory provision for imposing such penalty or interest on IGST applied on imports. The reliance is placed on Mahindra & Mahindra Ltd. v. Union of India, 2022-VIL-690-BOM-CU wherein the Hon'ble Bombay High Court held that "*interest cannot be levied on CVD since there is no substantive provision for charging interest under Section 3(12) of the CTA 1975*"; that the demand is barred by limitation; there is no mis-statement or suppression. They relied on the case of Aban Lloyd Offshore Ltd. v. Commissioner of Customs, 2006 (200) ELT 370 (SC) wherein the Hon'ble Supreme Court held that "*the word "willful" preceding the words "mis-statement or suppression of facts" clearly spells out that there has to be an intention on the part of the Assessee to evade the duty*"; that the imported goods are not liable for confiscation under Sections 111(m) or 111(o) of the Customs Act, 1962; penalty is not imposable under Section 112(a) of the Customs Act, 1962; that penalty is also not imposable under Section 114A of the Customs Act, 1962; that the interest cannot be demanded when duty itself is not payable. Accordingly, they prayed that the proceedings initiated in the impugned SCN may be dropped.

10. In order to comply the Principle of Natural Justice, opportunities to appear before the undersigned was granted to noticee for personal hearing on 24.10.2025 and 13.11.2025.

10.1 In response to PH notice, Shri Bharath Menon, Advocate & Shri Kedar Kokatay, Advocate appeared through Virtual Conference before me on 13.11.2025 on behalf of the Noticee, M/s. Growatt Energy Projects Private Limited (IEC: AAGCG0067N).

10.2 During the PH, they made the following submissions:

(i) That the imported goods are covered under Sl. No. 234 to Schedule-I of the IGST Notification as they are parts for manufacture of solar power generating systems. Therefore, the imported goods are amenable to IGST at the rate of 5%.

(ii) That the imported goods are specifically covered under Sl. No. 234 to Schedule-I of the IGST Notification as they are 'photovoltaic inverters' used in manufacture of solar power generating systems, and thus, the imported goods are not covered under Sl. No. 375 of Schedule-III of the IGST Notification.

(iii) Without prejudice, even if it is submitted that the imported goods are covered by both the entries i.e., Sl. No. 234 to Schedule-I and Sl. No. 375 to Schedule-III, it is open to the Noticee to claim the entry of the IGST Notification which is more beneficial to the Noticee. Reliance was placed on Share Medical Care vs. Union of India, 2007 (209) E.L.T. 321 (S.C.).

(iv) That the demand of IGST is liable to be set aside on the ground of revenue neutrality.

(v) That penalty and interest are incorrectly demanded with respect to the demand of IGST on imports, as there was no provision for the same under law.

(vi) That the proposed IGST differential duty demand is barred by limitation and that the there was no mis-statement or suppression of facts by the Noticee in respect of the imports in question. Further, they reiterated all the submissions made in the Reply dated 02.04.2025.

DISCUSSION AND FINDINGS

11. I have carefully gone through the SCN, facts of the case, available records and evidences referred in the investigation. The case was examined in the light of the evidences produced by the department and applicable laws/rules.

12. On a careful perusal of the subject show Cause Notice and case records, I find that following main issues are involved in this case, which are required to be decided:

12.1 Whether the IGST rate of 5% under serial no. 234B of Schedule-I of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019) should be denied, and the correct IGST rate

of 18% under serial No. 375 of Schedule-III should be applied or otherwise;

12.1.1 It has been alleged that the importer, M/s Growatt Energy Projects Pvt. Ltd. (IEC – AAGCG0067N), imported goods described as "Grid connected inverter Growatt 60000TL3-HE, Grid Connected Inverter Growatt 550MTL-S, Grid Connected Inverter INO-5 KTLX, etc.," and classified the same under CTH 8504 and paid IGST at 5% as per serial no. 234B of Schedule I of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019). However, these goods attracted an IGST rate of 18% from 01/08/2019, according to Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019.

For clarity, the relevant portion of Serial No. 234B of Schedule-I (5%) of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019), is reproduced below:

Schedule I- IGST Rate @ 5%		
Serial No.	CTH	Description
234B	8504	Charger or charging station for Electrically operated vehicles"

Similarly, the relevant portion of Serial No. 375 of Schedule-III (18%) of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019), is reproduced below:

Schedule III- IGST Rate @ 18%		
Serial No.	CTH	Description
375	8504	Electrical Transformers, Static converters (e.g., rectifiers), and inductors other than chargers or charging stations for electrically operated vehicles

12.1.2 I find that the goods imported by the noticee consist of various models of grid-connected inverters falling under heading 8504. The concessional IGST rate under Serial No. 234B of Schedule-I of IGST Levy Notification No.

01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019), is narrowly intended for a specific class of goods, namely chargers or charging stations for electrically operated vehicles. This concessional entry does not extend to other products covered under heading 8504, including inverters, converters, or other static converters equipment. Since the items imported by the noticee are not chargers or charging stations for electric vehicles, they do not fall within the ambit of the said concessional provision. Consequently, the goods are correctly classifiable under the general entry applicable to static converters under Serial No. 375 of Schedule-III of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019), attracting IGST at the standard rate of 18%.

12.1.3 The contentions made by the importer in their submission dated 02.04.2025 are not justified because they proceed on the erroneous assumption that solar/grid-connected inverters fall under Serial No. 234B of Schedule-I of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31.07.2019), whereas this concessional entry is narrowly restricted to chargers or charging stations for electrically operated vehicles and does not extend to other goods under heading 8504 such as inverters, converters, or other static converter equipment; moreover, the case laws relied upon by the importer are not squarely applicable, as they relate to different factual contexts, distinct tariff entries, and situations where the benefit notifications expressly covered the goods in question. Further, the importer contended that they imported the goods through seven (7) Bills of Entry, as mentioned in Annexure-"A" to the Show Cause Notice. The importer claimed that they inadvertently mentioned Sr. No. 234B of Schedule-I of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31.07.2019), which covers chargers or charging stations for electrically operated vehicles, in one Bill of Entry No. 8198276 dated 17.07.2020. They further submitted that the imported goods are correctly covered by Sr. No. 234 of Schedule-I of the IGST Notification, which was consistently and correctly claimed in all other Bills of Entry under dispute.

(i) Based on this claim, the Bills of Entry filed by the importer were verified in the ICES system to ascertain the factual position. It was found that the importer had filed seven Bills of Entry as given below: -

Sr. No.	Bill of Entry No.	Date

1	8198276	17.07.2020
2	6264291	27.12.2019
3	4233853	08.06.2021
4	6264760	27.12.2019
5	9614514	18.11.2020
6	2741641	12.02.2021
7	8198276	17.07.2020

(ii) Upon examination, it was observed that six (6) Bills of Entry was assessed and cleared under Sr. No. 234 of IGST Notification No. 01/2017. The remaining one Bill of Entry no. 8198276 dated 17.07.2020 were in fact assessed and cleared under Sr. No. 234B of Notification No. 01/2017- Integrated Tax (Rate) dated 28.06.2017 *(as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019)*. Hence, they are classifiable under Serial No. 375 of Schedule-III of Notification No. 01/2017-Integrated Tax (Rate) dtd. 28.06.2017 attracting IGST @18%.

(iii) The relevant portion of the entry no. 234 of Schedule I of the notification no. 01/2017 dated 28.06.2017 is given as below: -

Sr. No.	CTH	Description	IGST rate
234	84 or 85	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power-based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants/devices (f) Solar lantern/solar lamp (g) Ocean waves/tidal waves energy devices/plants	5%

12.1.4 I find that the serial no. 234 of Schedule I of Notification no. 01/2017 Integrated Tax (Rate) dated 28.06.2017 propose 5% IGST for the goods classifiable under Chapter 84, 85 and 90, whereas the benefit of IGST for the goods described at sr. no. 234 of IGST Schedule I of IGST Notification No. 01/2017 dated 28.06.2017 is available to the following goods:

Following renewable energy devices & parts for their manufacture

(a) Bio-gas plant

(b) Solar power-based devices

(c) Solar power generating system

(d) Wind mills, Wind Operated Electricity Generator (WOEG)

(e) Waste to energy plants/devices

(f) Solar lantern/solar lamp

(g) Ocean waves/tidal waves energy devices/plants

12.1.5 From the perusal of Serial No. 234 of Schedule-I of Notification No. 01/2017-Integrated Tax (Rate) dtd. 28.06.2017, I find that for classification of the goods under the said Sr. No., they should fulfil the following two conditions:

a) Should be classifiable under Chapter 84, 85 or 90, and;
b) Should fall under description *"Following renewable energy device & parts for their manufacture"* mentioned in the Sr. No.

12.1.6 I find that in the instant case that there is no dispute regarding classification of the subject goods under CTI 85044090. Thus, I find that the goods fulfil the first of the aforementioned condition that they should be classifiable under Chapter 84, 85 or 90.

12.1.7 The importer in his submissions has mentioned that they are engaged in the business of manufacturing and supply of various solar modules and PV modules and various other products of solar industry. However, no documentary evidence has been produced that the goods imported vide said six (6) Bills of Entry have been used in the manufacturing of solar power generating system.

12.1.8 Further, I find that in Serial No. 234 of the Notification, ibid, no end use condition or end use verification of the goods has been prescribed. Thus, the Department has no mechanism to verify the use to which the goods are put to, after they are cleared for home consumption. Thus, the goods have to be assessed to duty as per the conditions applicable at the time of import. It is a settled legal principle that imported goods have to be classified and assessed to duty in the form and condition in which they are presented at the time of

import and the classification and assessment is not dependent on nor can it vary based on the actual use to which the same are put after clearance. In support of this principle, I place reliance on the decision of the Hon'ble Supreme Court in the case of *CC Vs Sony India Ltd. [2008 (231) ELT 385 (SC)]* in which in Para 11, the Hon'ble Supreme Court has held that it is settled position in law that the goods would have to be assessed in the form and state in which they are imported and presented to customs and not based on the subsequent use of the goods after their import and clearance.

12.1.9 The Serial No. 234 of the Notification, ibid, is applicable for therein mentioned renewable energy device & parts for their manufacture. Thus, I find that the said Sr. No. is applicable to parts of mentioned renewable energy devices only if those parts are used for manufacturing of mentioned renewable energy devices. Further, as discussed above, no end use condition or end use verification of the goods has been prescribed in the said Serial No. 234 of the Notification, ibid. Thus, imported goods have to be assessed as per the form in which they are presented and the conditions applicable at the time of import. Admittedly, the importer is engaged in the business of manufacturing and supply of various solar modules and PV modules and various other products of solar industry. However, no documentary evidence has been produced that the goods imported vide said six Bills of Entries have been used in the manufacturing of solar power generating system. Hence, there is no evidence to support that the imported goods are not used for further trading or repair & servicing. Thus, I find that at the time of import i.e. when the goods are getting cleared by the Department for home consumption, the goods are not fulfilling the condition *"for their manufacture"* mentioned in the Serial No. 234 of the Notification, ibid, that the same should be used for manufacture of Solar Power Generating System. In view of the above, as the subject goods imported under said six Bills of Entries are not fulfilling the conditions for getting classified under Serial No. 234 of the Notification, ibid, I find that the same are not eligible for classification under the said Serial No. In view of the non-eligibility of classification under Serial No. 234, I find that the subject goods are rightly classifiable under Serial No. 375 of Schedule-III of Notification No. 01/2017-Integrated Tax (Rate) dtd. 28.06.2017 attracting IGST @18%.

12.1.10 It is pertinent to mention that exemption notification has to be strictly and narrowly construed. It is settled law that, in an exemption notification, there is no room for any change in the intendment which envisages the clear meaning of the words used therein. Therefore, the sense in which the law

understands or interprets the true intention of the notification should remain intact. In other words, the admissibility of exemption, under a notification, from payment of duty / or availability of payment of duty at reduced rate on specified goods is governed wholly by the language of the notification.

12.1.11 I find that it is well established that any exemption notification has to be strictly interpreted and in the case of doubt the benefit should go to the department. Hon'ble Apex Court in the case of *Commissioner of Customs (Import), Mumbai Vs. Dilip Kumar & Company [2018 (361) E.L.T. 577 (S.C.)]* has held that exemption notification should be interpreted strictly and ambiguity in exemption notification must be interpreted in favour of the Revenue. The relevant paras, para 41 and 52 of the said order are reproduced below:

> *"41. After thoroughly examining the various precedents some of which were cited before us and after giving our anxious consideration, we would be more than justified to conclude and also compelled to hold that every taxing statute including, charging, computation and exemption clause (at the threshold stage) should be interpreted strictly. Further, in case of ambiguity in a charging provisions, the benefit must necessarily go in favour of subject/assesses, but the same is not true for an exemption notification wherein the benefit of ambiguity must be strictly interpreted in favour of the Revenue/State."*

> *"52. To sum up, we answer the reference holding as under -*
> *(1) Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification."*
> *(2) When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue."*

12.1.12 In the case of *Saraswati Sugar Mills Vs. Commissioner of C. Ex., Delhi-III* reported at [*2011 (270) E.L.T. 465 (S.C.)*], it was held that an exemption notification has to be strictly construed and that when the wordings of notification are clear, then the plain language of the notification must be given effect to. Relevant portion of the judgment is extracted below:

> *"**7.** The Tariff Act prescribes the rate of duty for each chapter head and sub-head. The Tariff Act has authorized the Central Govt. to modify the*

rates/duty by issuing notifications. Since exemption notifications are issued under delegated legislative power, they have full statutory force. The Notification No. 67/95-C.E., dated 16-3-1995 specifically exempts capital goods as defined in Rule 57Q of the Rules. The other condition that is envisaged in the Notification is that the "capital goods' should be manufactured in a factory and used within the factory of production. If these twin conditions are satisfied, the capital goods are exempt from payment of excise duty. A party claiming exemption has to prove that he/it is eligible for exemption contained in the notification. An exemption notification has to be strictly construed. The conditions for taking benefit under the notification are also to be strictly interpreted. When the wordings of notification is clear, then the plain language of the notification must be given effect to. By way of an interpretation or construction, the Court cannot add or substitute any word while construing the notification either to grant or deny exemption. The Courts are also not expected to stretch the words of notification or add or subtract words in order to grant or deny the benefit of exemption notification. In Bombay Chemicals (P) Ltd. v. CCE - (1995) Supp (2) SCC 64 = 1995 (17) E.L.T. 3 (S.C.), a three Judge Bench of this Court held that an exemption notification should be construed strictly, but once an article is found to satisfy the test by which it falls in the notification, then it cannot be excluded from it by construing such notification narrowly"

12.1.13 I also find that it is a settled law that a person who claims exemption or concession has to establish that he is entitled to that exemption or concession and the exemption has to be construed based upon the settings on which the provision has been placed in the statute and the object and purpose to be achieved. In this regard, I place reliance on the judgement of the Hon'ble Supreme Court in the case of *CCE, New Delhi Vs Hari Chand Shri Gopal and Others [2010 (260) ELT 3 (SC)]*, wherein, the issue of grant and claim of exemption has been clarified by holding as under:

"a person who claims exemption or concession has to establish that he is entitled to that exemption or concession. A provision providing for an exemption, concession or exception, as the case may be, has to be construed strictly with certain exceptions depending upon the settings on which the provision has been placed in the statute and the object and purpose to be achieved. If exemption is available on complying with certain conditions, the conditions have to be complied with. The mandatory requirements of those

conditions must be obeyed or fulfilled exactly, though at times, some latitude can be shown, if there is a failure to comply with some requirements which are directory in nature, the non-compliance of which would not affect the essence or substance of the notification granting exemption."

12.1.14 Similarly, the Hon'ble Supreme Court of India in the case of *M/s Novopan India Ltd Vs. Collector of C. Ex and Customs, Hyderabad 1994 (73) E.L.T.769 (SC)*, has held that:

"a person, invoking an exception or exemption provisions, to relieve him of tax liability must establish clearly that he is covered by the said provisions and, in case of doubt or ambiguity, the benefit of it must go to the State."

12.1.15 In view of the above legal position and after having gone through the provisions of the subject Serial No. 234 and 234B of Schedule-I and Serial No. 375 of Schedule-III of Notification No. of Notification No. 01/2017- Integrated Tax (Rate) dated 28.06.2017*(as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019)*, I find that when the words used in the exemption notification are plain and clear in meaning and do not admit of any doubt or ambiguity, such words, represent the legislative intent, leaving no room for any construction of the words to gather any other intention therefrom.

12.1.16 In view of the above discussion, it is concluded that the concessional IGST rate of 5% under Serial No. 234B of Schedule-I of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31.07.2019), is not applicable to the goods imported by the noticee, as the said entry is restricted exclusively to *chargers or charging stations for electrically operated vehicles*. The imported goods, being various models of grid-connected inverters classifiable as static converters under heading 8504, appropriately fall under Serial No. 375 of Schedule-III of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31.07.2019), attracting IGST at the rate of 18%. Accordingly, the differential IGST is liable to be recovered along with applicable interest and penalty as per law.

12.2 Whether the said subject goods imported vide Bills of Entry as detailed in Annexure-'A' having assessable value of Rs. 4,92,74,284/-

(Rupees Four Crore Ninety-Two Lakh Seventy-Four Thousand Two Hundred and Eighty-Four Only) should be held liable for confiscation under Section 111(m) of the Customs Act, 1962, or otherwise;

12.2.1 As per Section 46 of the Customs Act, 1962, the importer of any goods, while making entry on the customs automated system to the proper officer, shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed. He shall ensure the accuracy and completeness of the information given therein and the authenticity and validity of any document supporting it.

12.2.2 I find that the importer while filing the Bill of Entry for the clearance of the subject goods had subscribed to a declaration as to the truthfulness of the contents of the Bill of Entry in terms of Section 46(4) of the Act and Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2011 in all their import declarations. Section 17 of the Act, w.e.f. 08.04.2011, provides for self-assessment of duty on imported goods by the importer themselves by filing a Bill of Entry, in the electronic form. Section 46 of the Act makes it mandatory for the importer to make an entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulation, 2011 (issued under Section 157 read with Section 46 of the Act), the Bill of Entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic integrated declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a Bill of Entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under the scheme of self-assessment, it is the importer who has to diligently ensure that he declares all the particulars of the imported goods correctly e.g., the correct description of the imported goods, its correct classification, the applicable rate of duty, value, benefit of exemption notification claimed, if any, in respect of the imported goods when presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendment to Section 17, w.e.f. 8th April, 2011, the complete onus and responsibility is on the importer to declare the correct description, value,

notification, etc. and to correctly classify, determine and claim correct exemption notification and pay the applicable duty in respect of the imported goods.

12.2.3 From the discussions, it is noted that the goods imported by the noticee consist of various models of grid-connected inverters falling under heading 8504. The concessional IGST rate under Serial No. 234B of Schedule-I of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31.07.2019), is intended for a specific class of goods, namely chargers or charging stations for electrically operated vehicles. This concessional entry does not extend to other products covered under heading 8504, including inverters, converters, or other static conversion equipment. Since the items imported by the noticee are not chargers or charging stations for electric vehicles, they do not fall within the ambit of the said concessional provision. Consequently, the goods are correctly classifiable under the general entry applicable to static converters under Serial No. 375 of Schedule-III of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31.07.2019), attracting IGST at the standard rate of 18%. By suppressing these facts, the importer, contravened the provisions of Section 46 of the Customs Act, 1962.Therefore, I hold that the subject goods are liable for confiscation under Section 111(m) of the Customs Act, 1962.

12.2.4 However, I find that the goods imported are not available for confiscation**,** but I rely upon the order 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.)] wherein the Hon'ble Madras High Court 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. (iii)."

12.2.5 I further find that 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.).

12.2.6 I also 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.) and 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.) have not been challenged by any of the parties and are in operation.

12.2.7 In view of above, I find that any goods improperly imported as provided in any sub-section of the Section 111 of the Customs Act, 1962, the impugned goods become liable for confiscation. I opine that merely because the importer was not caught at the time of clearance of the imported goods, cannot be given different treatment. Accordingly, I observe that the present case also merits imposition of Redemption Fine having held that the impugned goods are liable for confiscation under Section 111(m) of the Customs Act, 1962.

12.3 Whether Differential/short paid Duty amounting to Rs. 72,41,210/- (Rupees Seventy-Two Lakh Forty-One Thousand Two Hundred and Ten Only) for the subject goods imported vide Bills of Entry as detailed in Annexure-'A' should be demanded under Section 28(4) along with applicable interest under Section 28AA of the Customs Act or otherwise;

12.3.1 After having determined the IGST rate on the impugned imported goods, it is imperative to determine whether the demand of differential Customs duty as per the provisions of Section 28(4) of the Customs Act, 1962, in the subject SCN is sustainable or otherwise.

12.3.2 I find that, 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 calculation of duty. 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.

12.3.3 In the instant case, M/s Growatt Energy Projects Pvt. Ltd. (IEC: AAGCG0067N) imported goods described as *"Grid Connected Inverter Growatt 60000TL3-HE, Grid Connected Inverter Growatt 550MTL-S, Grid Connected Inverter INO-5 KTLX,"* etc., and classified them under CTH 8504, availing IGST at 5% under Serial No. 234B of Schedule-I of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31.07.2019. However, as per Notification No. 12/2019-Integrated Tax (Rate), effective 01.08.2019, the concessional IGST rate of 5% is specifically restricted to a narrow class of goods, namely:

"Chargers or charging stations for electrically operated vehicles."

This concessional entry is *not* intended to cover the entire range of goods falling under heading 8504, such as inverters, converters, or other static conversion equipment. Static converters used in solar or grid-connected power systems do not qualify as *chargers or charging stations for electric vehicles*.

The items imported by the notice being grid-connected inverters/static converters do not fall within the ambit of Serial No. 234B. Further, the goods imported under sr. no. 234 of the exemption Notification 1/2017-Integrated Tax (Rate) dated 28.06.2017 also not eligible for the concessional rate of 5% IGST for want of their use in manufacturing of solar power generator system. Therefore, they are correctly classifiable under the general entry for static converters at Serial No. 375 of Schedule-III, attracting IGST at the standard rate of 18%. Consequently, the concessional rate has been incorrectly availed, and the applicable IGST rate on the impugned goods is 18% from 01.08.2019.

In view of this fact, the importer deliberately availed the Notification benefit and paid lower rate of duty on the goods with an intention to evade correct duty in order to get financial benefits and thus suppressed the facts with intention to evade duties of customs. Therefore, the matter falls under the purview of Section 28(4) of the Customs Act, 1962.

12.3.4 I find that, the Importer has not paid the correct IGST by engaging in suppression of facts and with an intent to evade customs duty on the subject goods. The Importer have submitted a false declaration under section 46(4) of the Customs Act, 1962, due to this act of omission of Importer, there has been loss to the government exchequer equal to the differential duty as mentioned in Annexure-B.

12.3.5 In view of the foregoing, I find that the duty demand against the importer has been correctly proposed under Section 28(4) of the Customs Act, 1962 by invoking the extended period of limitation. In support of my stand of invoking extended period, I rely upon the decision of the Tribunal: - in the case of (2013(294) E.L.T.222 (Tri. -LB) (Union Quality Plastic Ltd. Versus Commissioner of C.E. & S.T.) Vapi) wherein the Hon'ble Tribunal held that:

> *In case of non-levy or short-levy of duty with intention to evade payment of duty, or any of circumstances enumerated in proviso ibid, where suppression or wilful omission was either admitted or demonstrated, invocation of extended period of limitation was justified*

12.3.6 Accordingly, the differential duty amounting to Rs. 72,41,210/- (Rupees Seventy Two Lakh Forty One Thousand Two Hundred and Ten Only) resulting from the correct Basic Customs Duty payable without availing the exemption under Serial Nos. 234B of Schedule-I of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, as amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31.07.2019), is recoverable from M/s Growatt Energy Projects Pvt. Ltd. under extended period in terms of the provisions of Section 28(4) of the Customs Act, 1962.

12.3.7 As per Section 28AA of the Customs Act, 1962, the person, who is liable to pay duty in accordance with the provisions of Section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2) of Section 28AA, whether such payment is made voluntarily or after determination of the duty under that section. From the above provisions, it is evident that regarding demand of interest, Section 28AA of the Customs Act, 1962 is unambiguous and mandates that where there is a short payment of duty, the same along with interest shall be recovered from the person who is liable to pay duty. The interest under the Customs Act, 1962 is payable once demand of duty is upheld and such liability arises automatically by operation of law. In an umpteen number of judicial pronouncements, it has been held that payment of interest is a civil liability and interest liability is automatically

attracted under Section 28AA of the Customs Act, 1962. Interest is always accessory to the demand of duty as held in case of Pratibha Processors Vs UOI [1996 (88) ELT 12 (SC)].

12.3.8 I have already held in the above paras that the differential duty amount of Rs. 72,41,210/- (Rupees Seventy-Two Lakh Forty-One Thousand Two Hundred and Ten Only), as mentioned in Annexure-A in respect of the Bill of Entry should be demanded and recovered from M/s Growatt Energy Projects Pvt. Ltd. under the provisions of Section 28(4) of the Customs Act, 1962 by invoking extended period. Therefore, in terms of the provisions of Section 28AA of the Customs Act, 1962, interest on the aforesaid amount of differential duty is liable to be recovered from M/s Growatt Energy Projects Pvt. Ltd.

12.4 Whether Penalty should be imposed on M/s Growatt Energy Projects Pvt. Ltd. under Section 112(a) of the Customs Act. 1962 for their acts of omission and commission, in rendering the goods liable for confiscation, as stated above or otherwise;

and

Whether ppenalty should be imposed on M/s Growatt Energy Projects Pvt. Ltd. under Section 114A of Customs Act, 1962 for short levy of duty or otherwise;

12.4.1 I find that the subject Bills of Entry were self-assessed by the importer. They were having knowledge of correct description of the goods, correct Notification etc., However, still they wilfully availed the IGST notification benefit which was not available for the imported goods and thereby paid lower rate of duty. Under the self-assessment scheme, it is obligatory on the part of importers to declare truthfully all the particulars relevant to the assessment of the goods, ensuring their accuracy and authenticity, which the importer clearly failed to do with malafide intention. They suppressed the fact before the Customs Department regarding correct valuation of the goods to claim the undue duty benefit at the time of clearance of the said imported goods.

12.4.2 In this regard, I observe that self-assessment has been introduced on 08.04.2011 vide Finance Act, 2011 wherein under Section 17(1) of the Customs Act, 1962 an importer is required to do self-assessment, thus placing more reliance on the importers. Further, as per the provisions of Section 46 (4) of the Customs Act, 1962, the importer of any goods is required to file a Bill of Entry before the proper officer mentioning therein the true and correct quality,

quantity and value of the goods imported and subscribe to a declaration as to the truth and accuracy of the contents of such Bill of Entry. It is an admitted fact that the benefit of lower rate of duty on account of claim of inadmissible benefits by mis-declaring the description accrued to the importer.

12.4.3 Under the self-assessment scheme, it is obligatory on the part of importers to declare truthfully all the particulars relevant to the assessment of the goods, ensuring their accuracy and authenticity, which the importer clearly failed to do with malafide intention. They suppressed the fact before the Customs Department regarding correct description of the goods and deliberately availed the notification benefit to claim the undue duty benefit at the time of clearance of the said imported goods. Taking all the issues, relating to subject imports, into account and in view of my finding that goods were mis-declared by suppressing correct description of the goods by the importer, I find that the importer M/s Growatt Energy Projects Pvt. Ltd., has by his acts of commission and omission, as discussed above, has rendered the impugned goods liable for confiscation under Section 111(m) of the Customs Act, 1962 and thereby made themselves liable for penalty under Section 112 ibid.

12.4.4 Since the improper importation of goods has resulted in short levy of Customs duty, which is recoverable under Section 28(4) of the Customs Act, 1962, the Importer is also liable for penalty under Section 114A ibid. However, I note that penalties under Section 112 and Section 114A are mutually exclusive. Therefore, as penalty is imposed under Section 114A of the Customs Act, 1962, no penalty is imposable under Section 112 in terms of the fifth proviso to Section 114A ibid.

13. In view of the facts of the case, the documentary evidences on record and findings as detailed above, I pass the following order:

ORDER

(i) I reject the IGST rate claimed under Schedule I Sr. No. 234B of Schedule I of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019) and order for IGST to be levied under Schedule III Sr. No. 375 of IGST Levy Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (amended by Notification No. 12/2019-Integrated Tax (Rate) dated 31/07/2019) in the said B/Es as mentioned in Annexure "A" to the show cause notice.

(ii). I order the confiscation of the goods having a total assessable value of Rs. 4,92,74,284/- (Rupees Four Crore Ninety-Two Lakh Seventy-Four Thousand Two Hundred and Eighty-Four Only) as mentioned in Annexure "A" to the show cause notice, under Section 111(m) of the Customs Act, 1962, I give an option to the importer to redeem these goods on payment of redemption fine of Rs. 25,00,000 /- (Rupees Twenty-Five Lakh Only) under Section 125 of the Customs Act, 1962.

(iii). I confirm the demand of differential duty amounting to Rs. 72,41,210/- (Rupees Seventy-Two Lakh Forty-One Thousand Two Hundred and Ten Only) in respect of Bills of Entries as mentioned in Annexure "A" to the show cause notice, under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962.

(iv). I impose a penalty of Rs. 72,41,210/- (Rupees Seventy-Two Lakh Forty-One Thousand Two Hundred and Ten Only) along with applicable interest on M/s Growatt Energy Projects Pvt. Ltd. under Section 114A of the Customs Act, 1962.

14. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or the persons/ 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.

(Anil Ramteke)
Commissioner of Customs,
NS-V, JNCH, Nhava Sheva.

To:

M/s Growatt Energy Projects Pvt. Ltd.
715-A, 7th flr., Spencer Plaza, Suite No. 395,
Mount Road, Anna Salai,Chennai- 60002.

Copy to:

1. The Additional Commissioner of Customs, Gr.VA, JNCH

2. Deputy/Asstt. Commissioner of Customs, Centralized Revenue Recovery Cell, JNCH.
3. The Dy. Commissioner of Customs, Audit Circle-A2, JNCH.
4. EDI, Section, JNCH
5. Notice Board (CHS Section)
6. Office copy

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