

	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-I सीमाशुल्कआयुक्तकार्यालय, एनएस-I CENTRALIZED ADJUDICATION CELL(NS-V), JAWAHARLAL NEHRU CUSTOM HOUSE, केंद्रीकृतअधिनिर्णयनप्रकोष्ठ, जवाहरलालनेहरूसीमाशुल्कभवन, NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA 400707 न्हावाशेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707
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F.No. S/10-114/2024-25/Commr./NS-I/Gr. II(C-F)/CAC/JNCH

Date: 20.11.2025

DIN- 20251178NW0000515810

Order-in-Original No. 260/2025-26/Pr. Commr/NS-I/CAC/JNCH dated 06.11.2025

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 260/2025-26/Pr. Commr/NS-I/CAC/JNCH dated 06.11.2025 issued by the Principal Commissioner of Customs, NS-I, JNCH in the case of M/s Sterling Auxiliaries Pvt Ltd (IEC - 0392000814) - reg

Attention is invited to the above-mentioned order dated 06.11.2025 issued by the Principal Commissioner of Customs, NS-I, CAC, JNCH. In the above-mentioned order: -

(i) At Para 5.2, Page 43

" I confirm the demand of Anti-Dumping Duty along with applicable IGST of **Rs. 3,47,014/- (Rupees Three Lakhs Forty Seven Thousand and Forteen Only) [ADD – Rs. 2,94,079/- + Diff. IGST – 52,934/-]** in respect of eight (8) bills of entry mentioned at Sr. Nos. 5,6,10,15,25,27,29,34 of Annexure-A to the notice along with applicable interest."

may be read as

" I confirm the demand of Anti-Dumping Duty along with applicable IGST of **Rs. 3,47,014/- (Rupees Three Lakhs Forty Seven Thousand and *Fourteen* Only) [ADD – Rs. 2,94,079.37/- + Diff. IGST – Rs. 52,934.29/-]** under Section 28(4) of Customs Act, 1962 in respect of eight (8) bills of entry mentioned at Sr. Nos. 5,6,10,15,25,27,29,34 of Annexure-A to the notice."

(ii) At Para 5.3, Pages 43 & 44

" I order to appropriate and adjust the amount aggregating to **Rs. 1,18,458/- (Rupees One Lakh Eighteen Thousand Four Hundred and Fifty Eight Only)** paid by the importer, M/s Sterling Auxiliaries Pvt Ltd vide Challan Nos. HC-39, HCM-252, HCM-251 and HC-38, HCM-250, HCM-249 all dated 02.07.2021 AND Challan Nos. 2037107425 dt 20.11.2021, 2037915985 dt 01.02.2022, 2037865929 dt 24.01.2022 & Challan No. 2041961491 dt 14.12.2022 towards the demand of ADD, interest and penalty i.r.o. two(2)

Bills of Entry mentioned at Sr. Nos. 5 and 25, of Annexure-A to the notice and towards the demand of Anti-dumping duty in respect of four (4) Bills of Entry mentioned at Sr. Nos. 6,15,29,34 of Annexure-A to the notice respectively"

may be read as

" I order to appropriate and adjust the amount aggregating to **Rs. 1,18,459/- (Rupees One Lakh Eighteen Thousand Four Hundred and Fifty Nine Only)** paid by the importer, M/s Sterling Auxiliaries Pvt Ltd vide Challan Nos. HC-39, HCM-252, HCM-251 and HC-38, HCM-250, HCM-249 all dated 02.07.2021 AND Challan Nos. 2037107425 dt 20.11.2021, 2037915985 dt 01.02.2022, 2037865929 dt 24.01.2022 & Challan No. 2041961491 dt 14.12.2022 towards the demand of ADD, interest and penalty i.r.o. two(2) Bills of Entry mentioned at Sr. Nos. 5 and 25 of Annexure-A to the notice and towards the demand of Anti-dumping duty in respect of four (4) Bills of Entry mentioned at Sr. Nos. 6,15,29,34 of Annexure-A to the notice respectively."

(iii) At Para 5.4, Page 44

" I order to recover the amount of **Rs. 2,35,507/- (Rupees Two Lakhs Thirty Five Thousand Five Hundred and Seven Only)** [**Rs. 1,82,573/- (ADD) + Rs. 52,934/- (Diff. IGST on ADD)**] from the importer, M/s Sterling Auxiliaries Pvt Ltd, under Section 28(4) of Customs Act, 1962 along with applicable interest thereon under Section 28AA of the Customs Act, 1962, against the demand of Anti-dumping duty in respect of two(2) bills of Entry mentioned at Sr. Nos. 10 and 27 of Annexure-A to the notice and the demand of IGST in respect of eight(8) bills of entry mentioned at Sr. Nos. 5,6,10,15,25,27,29,34 of Annexure-A to the notice."

may be read as

" I order to recover the amount of **Rs. 2,35,508/- (Rupees Two Lakhs Thirty Five Thousand Five Hundred and Eight Only)** [**Rs. 1,82,573.46/- (ADD) + Rs. 52,934.29/- (Diff. IGST on ADD)**] from the importer, M/s Sterling Auxiliaries Pvt Ltd, under Section 28(4) of Customs Act, 1962 along with applicable interest thereon under Section 28AA of the Customs Act, 1962, against the demand of Anti-dumping duty *in* respect of two(2) bills of Entry mentioned at Sr. Nos. 10 and 27 of Annexure-A to the notice and the demand of IGST in respect of eight(8) bills of entry mentioned at Sr. Nos. 5,6,10,15,25,27,29,34 of Annexure-A to the notice."

(iv) At Para 5.6, Page 44

" I impose a penalty equal to differential duty of **3,47,013/- (Rupees Three Lakhs Forty Seven Thousand and Thirteen Only)** on the importer, M/s Sterling Auxiliaries Pvt Ltd under Section 114A of the Customs Act, 1962."

may be read as

" I impose a penalty equal to differential duty of **Rs. 3,47,014/- (Rupees Three Lakhs Forty Seven Thousand and Fourteen Only)** along with the applicable interest thereon, on the importer, M/s Sterling Auxiliaries Pvt Ltd under Section 114A of the Customs Act, 1962."

यशोधन वनगे /Yashodhan Wanage)
प्रधान आयुक्त सीमा शुल्क / Pr. Commissioner of Customs
एनएस-1, जेएनसीएच / NS-I, JNCH

To,

- 1) M/s Sterling Auxiliaries Private limited (IEC-0388120614)
Plot No. D-2/CH 343, GIDC Phase II village Jolwa,
Bharuch Dahej Highway, Gujarat- 392130.
- 2) CB M/s Impex Clearing Services Pvt Ltd (AACC12614PCH002),
33/48, B-Kiranchandra, Manishnagar, 4 Bunglows,
Andheri West, Mumbai – 400053.
- 3) CB M/s HPK Logistics (AWYPK8584DCH001),
100/5, Hem Mangal, Guru Gobind Singh Marg,
Mulund Colony, Mumbai – 400082.
- 4) CB, M/s Kotak Forwarding Agency (AAEFK2732RCH001),
Shri Ram Mandir CHS Ltd, 39, 2 Flr, LBS Marg,
Opp. Mulund, Check Post-W, Mumbai-400080.

Copy to:

1. The Addl. Commissioner of Customs, Group II(C-F), JNCH
2. AC/DC, Chief Commissioner's Office, JNCH
3. AC/DC, Centralized Revenue Recovery Cell, JNCH
4. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
5. Office Copy