OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V
सीमा शुल्क आयुक्त का कार्यालय, एनएस-V
CENTRALIZED ADJUDICATION CELL,
JAWAHARLAL NEHRU CUSTOM HOUSE,
केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन,
NHAVA SHEVA, TALUKA-URAN,
DIST- RAIGAD, MAHARASHTRA - 400707
न्हावा शेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707

F. No. S/10-11/2024-25/COMMR/ NS-V/CAC/JNCH **Date : 18.11.2025**

DIN: 20251178NX0000616566

CORRIGENDUM

Subject: Corrigendum to Order–in-Original No. 190/2025-26/Commr./NS-V/CAC/JNCH dated 11.09.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s. YAPP India Automotive Systems Private Limited – reg.

Attention is invited to abovementioned Order–in-Original No. 190/2025-26/Commr./NS-V/CAC/JNCH issued by the Commissioner of Customs, NS-V, JNCH.

1. **In para 5(b) at Page No. 29 of the Order-in-Original No. 190/2025-26/Commr./NS-V/CAC/JNCH dated 11.09.2025, the words:**

> *"I order that the differential/short paid duty amounting to **Rs.1,27,49,028/- (Rupees One Crore Twenty Seven Lacs Forty Nine Thousand Twenty Eight Only)** for the subject goods imported vide Bills of Entry as detailed in RUD- I & II to the subject SCN should be demanded under Section 28(4) of the Custom Act, 1962 along with applicable interest under Section 28AA of the Custom Act, 1962."*

May be read as

> *"I confirm the demand of **Rs.1,27,49,028/- (Rupees One Crore Twenty Seven Lacs Forty Nine Thousand Twenty Eight Only)** for the subject goods imported vide Bills of Entry as detailed in RUD- I & II to the subject SCN, and order to recover the same from M/s. YAPP-INDIA AUTOMOTIVE SYSTEMS PRIVATE LIMITED, (IEC -408017317) under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962."*

2. **In para 5(c) at Page No. 29 of the Order-in-Original No. 190/2025-26/Commr./NS-V/CAC/JNCH dated 11.09.2025, the words:**

> *"I order that the subject goods imported vide Bills of Entry as detailed in RUD I & II to the subject SCN having assessable value of **Rs.10,12,16,473/- (Rupees Ten Crore Twelve Lacs Sixteen Thousand Four Hundred Seventy Three Only)** should be held liable to confiscation under Section 111(m) of the Custom Act, 1962.However, since the goods are not available, I impose a redemption fine of **Rs.1,00,00,000/- (Rupees One Crore Only)***

on M/s. YAPP-INDIA AUTOMOTIVE SYSTEMS PRIVATE LIMITED, (IEC -408017317) in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

May be read as

*"I order to confiscate the goods imported vide Bills of Entry as detailed in RUD I & II to the subject SCN having assessable value of **Rs.10,12,16,473/- (Rupees Ten Crore Twelve Lacs Sixteen Thousand Four Hundred Seventy Three Only)**, under Section 111(m) of the Customs Act, 1962.*

*I also impose a redemption fine of **Rs.1,00,00,000/- (Rupees One Crore Only)** on M/s. YAPP-INDIA AUTOMOTIVE SYSTEMS PRIVATE LIMITED, (IEC -408017317) in lieu of confiscation under Section 125(1) of the Customs Act, 1962."*

3. Rest of the contents of the aforesaid Order-in-Original remains unchanged.

Ramteke 18.11.25

(अनिल रामटेके / **ANIL RAMTEKE**)
सीमा शुल्क आयुक्त / Commissioner of Customs
एनएस-V, जेएनसीएच / NS-V, JNCH

To,

1. **M/s. YAPP-INDIA AUTOMOTIVE SYSTEMS PRIVATE LIMITED, (IEC -408017317)**
FORD NEW SUPPLIERS PARK, MELROSAPURAM,
CHITTAMANNUR VILLAGE, S.P. KOIL POST,
CHENNAI, TAMIL NADU – 603204
and
Plot No. A-3/A, Chakan Industrial Area, Phase II,
Village Khalumbre, Taluka Khed, Chakan,Off.
Chakan-Talegaon Road, District Pune, Maharashtra – 410 501

Copy to:

1. The Pr. Commissioner of Customs, Audit Commissionerate, Chennai Customs House, No. 60, Rajaji Salai, Chennai-600 001
2. The Commissioner of Customs, NS-V, Nhava Sheva.
3. AC/DC, Chief Commissioner's Office, JNCH
4. AC/DC, Centralized Revenue Recovery Cell, JNCH
5. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
6. EDI Section.
7. Office copy.