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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/10-113/2024-25/COMMR/ Gr.VA/NS-V/CAC/JNCH

Date : 18.11.2025

DIN: 20251178NX0000222AD9

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 191/2025-26/Commr./NS-V/CAC/JNCH dated 11.09.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s. Apple India Private Limited – reg.

Attention is invited to abovementioned Order-in-Original No. 191/2025-26/Commr./NS-V/CAC/JNCH issued by the Commissioner of Customs, NS-V, JNCH.

1. In para 5(b) at Page No. 25 of the Order-in-Original No. 191/2025-26/Commr./NS-V/CAC/JNCH dated 11.09.2025, the words:

"I order that the differential/short paid duty amounting to Rs. 5,25,21,563/- (Rupees Five Crore Twenty Five Lakh Twenty One Thousand Five Hundred and Sixty Three only) for the subject goods imported vide Bills of Entry as detailed in Annexure- 'A' 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. 5,25,21,563/- (Rupees Five Crore Twenty Five Lakh Twenty One Thousand Five Hundred and Sixty Three only) for the subject goods imported vide Bills of Entry as detailed in Annexure- 'A' to the subject SCN, and order to recover the same from M/s. Apple India Private Limited (IEC No. 0796001839) 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(d) at Page No. 25 of the Order-in-Original No. 191/2025-26/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 Annexure- 'A' to the subject SCN having assessable value of Rs. 40,46,34,536/- (Rupees Forty Crore Forty Six Lakh Thirty Four Thousand Five Hundred and Thirty Six only) should be held liable to confiscation under Section 111(m) and/or 111(o) of the Custom Act, 1962. However, since the goods are not available, I impose a redemption fine of Rs. 2,10,00,000/- (Rupees Two Crore Ten Lakhs Only) on M/s. Apple India Private Limited

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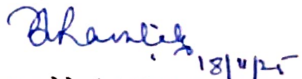
(IEC No. 0796001839) in lieu of confiscation under Section 123(1) of the Customs Act, 1962."

May be read as

"I order to confiscate the goods imported vide Bills of Entry as detailed in Annexure-'A' to the subject SCN having assessable value of Rs. 40,46,34,536/- (Rupees Forty Crore Forty Six Lakh Thirty Four Thousand Five Hundred and Thirty Six only). under Section 111(m) of the Customs Act, 1962.

I also impose a redemption fine of Rs. 2,10,00,000/- (Rupees Two Crore Ten Lakhs Only) on M/s. Apple India Private Limited (IEC No. 0796001839) 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.


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

To,

1. M/s. Apple India Pvt. Ltd. (IEC No. 0796001839)
19th Floor, Concorde Tower C, UB City No. 24,
Vittal Mallya Road, Bangalore- 560001

Copy to:

1. The Pr. Additional Director General, DRI,
Chennai Zonal Unit, 27, G.N. (Chetty) Road,
T. Nagar, Chennai – 600017
2. The Additional Commissioner of Customs, Group VA, JNCH
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.