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/10-10/2024-25/COMMR/GR.V/NS-V/CAC/JNCH **Date : 18.11.2025**

DIN: 20251178NX0000999F17

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 207/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s Safe Refrigerations Pvt. Ltd. (IEC-0313054053) – reg.

Attention is invited to the Order-in-Original No. 207/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025 issued by the Commissioner of Customs, NS-V, JNCH, in the case of M/s Safe Refrigerations Pvt. Ltd.

1. In para 5(i) at Page No. 46 of the Order-in-Original No. 207/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025, the words:

> *"I order that the declared CTI 8414 3000 under which the subject goods, covered by 18 Bills of Entry (as mentioned in Annexure-A of the subject SCN) had been cleared by the Importer, M/s Safe Refrigerations Pvt. Ltd., should be re-determined and re-assessed under CTI 8414 8011."*

May be read as

> *"I reject the declared CTI 8414 3000 under which the subject goods, covered by 18 Bills of Entry (as mentioned in Annexure-A of the subject SCN) had been cleared by M/s Safe Refrigerations Pvt. Ltd., and order to re-determine and re-assesse the said goods under CTI 8414 8011."*

2. In para 5(ii) at Page No. 46 of the Order-in-Original No. 207/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025, the words:

> *"I order that the benefit of Notification No. 46/2011-Customs dated 01.06.2011 (as amended) claimed and availed by the Importer, M/s Safe Refrigerations Pvt. Ltd., should be denied."*

May be read as

> *"I deny the benefit of Notification No. 46/2011-Customs dated 01.06.2011 (as amended) claimed and availed by M/s Safe Refrigerations Pvt. Ltd."*

3. In para 5(iii) at Page No. 46 of the Order-in-Original No. 207/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025, the words:

*"I order that the differential duty amounting to **Rs. 31,54,089/- (Rupees Thirty One Lakh Fifty Four Thousand Eighty Nine Only)** (in respect of 10 Bs/E figuring at Sr. No. 1 to 36 & 48 to 74 in Annexure-A of the subject SCN) should be demanded and recovered from the Importer, M/s Safe Refrigerations Pvt. Ltd., in terms of Section 28(4) of the Customs Act, 1962."*

May be read as

*"I confirm the demand of differential duty amounting to **Rs. 31,54,089/- (Rupees Thirty One Lakh Fifty Four Thousand Eighty Nine Only)** (in respect of 10 Bs/E figuring at Sr. No. 1 to 36 & 48 to 74 in Annexure-A of the subject SCN) and order to recover the same from M/s Safe Refrigerations Pvt. Ltd., in terms of Section 28(4) of the Customs Act, 1962."*

4. In para 5(iv) at Page No. 46 of the Order-in-Original No. 207/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025, the words:

*"I order that the applicable interest on the amount of **Rs. 31,54,089/- (Rupees Thirty One Lakh Fifty Four Thousand Eighty Nine Only)**, specified above should be recovered from the Importer, M/s Safe Refrigerations Pvt. Ltd., in terms of Section 28AA of the Customs Act, 1962."*

May be read as

*"I order to recover the applicable interest on the amount of **Rs. 31,54,089/- (Rupees Thirty One Lakh Fifty Four Thousand Eighty Nine Only)**, specified above from M/s Safe Refrigerations Pvt. Ltd., in terms of Section 28AA of the Customs Act, 1962."*

5. In para 5(v) at Page No. 46 & 47 of the Order-in-Original No. 207/2025-26/ COMMR/NS-V/CAC/JNCH dated 26.09.2025, the words:

"I order that the subject goods, covered by 17 Bills of Entry (figuring at Sr. No. 1 to 36 & 48 to 88 in Annexure-A of the subject SCN), having total declared assessable value of Rs. 7,37,23,282/- (Rupees Seven Crore Thirty Seven Lakh Twenty Three Thousand Two Hundred Eighty Two Only) should be held liable for confiscation under Section 111(m) & 111(q) of the Customs Act, 1962.

*However, since the goods are not available, I impose a redemption fine of **Rs. 35,00,000/- (Rupees Thirty Five Lakh Only)** on M/s Safe Refrigerations Pvt. Ltd., in lieu of confiscation under Section 125(1) of the Customs Act, 1962."*

May be read as

"I order to confiscate the subject goods, covered by 17 Bills of Entry (figuring at Sr. No. 1 to 36 & 48 to 88 in Annexure-A of the subject SCN), having total declared assessable value of Rs. 7,37,23,282/- (Rupees Seven Crore Thirty Seven Lakh Twenty Three Thousand Two Hundred Eighty Two Only), under Section 111(m) & 111(q) of the Customs Act, 1962.

*I also impose a redemption fine of **Rs. 35,00,000/- (Rupees Thirty Five Lakh Only)** on M/s Safe Refrigerations Pvt. Ltd., in lieu of confiscation under Section 125(1) of the Customs Act, 1962."*

6. **In para 5(vii) at Page No. 47 of the Order-in-Original No. 207/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025, the words:**

> *"I order that the aforesaid differential / short paid duty amounting to Rs. 31,54,089/- along with applicable interest thereon recoverable from the Noticee, should be appropriated from the differential duty of Rs. 32,73,044/- and interest of Rs. 18,98,348/- paid by the Noticee, and the remaining amount may be adjusted towards recovery of aforesaid Redemption Fine and Penalty imposed on the Noticee, after due verification of the Challans."*

May be read as

> *"I order to appropriate the aforesaid differential / short paid duty amounting to Rs. 31,54,089/- along with applicable interest thereon recoverable from the Noticee, from the differential duty of Rs. 32,73,044/- and interest of Rs. 18,98,348/- paid by the Noticee, M/s Safe Refrigerations Pvt. Ltd. and the remaining amount may be adjusted towards recovery of aforesaid Redemption Fine and Penalty imposed on the Noticee, after due verification of the Challans."*

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

Bhamteke 18/11/25

(अनिल रामटेके / **ANIL RAMTEKE**)

सीमा शुल्क आयुक्त / Commissioner of Customs,

एनएस-V, जेएनसीएच / NS-V, JNCH

To,

1. **M/s Safe Refrigerations Pvt. Ltd.,**
   Warehouse Village Sinale, Nasik Mumbai Highway,
   Opp. Presidency School, Bhiwandi,
   Thane, Maharashtra – 421302.

Copy to:

1. The Addl. Commissioner of Customs, Group V, JNCH
2. The Addl. Commissioner of Customs, SIIB(I), 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.