

# 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/10-74/2024-25/COMMR/GR.V/NS-V/CAC/JNCH

Date: 18.11.2025

DIN: 20251178NX000000A331

# **CORRIGENDUM**

Subject: Corrigendum to Order-in-Original No. 208/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s Faurecia Emission Control Technologies India Pvt. Ltd. (IEC - 0597019932) – reg.

Attention is invited to the Order-in-Original No. 208/2025-26/COMMR/NS-V/CAC/ JNCH dated 26.09.2025 issued by the Commissioner of Customs, NS-V, JNCH, in the case of M/s Faurecia Emission Control Technologies India Pvt. Ltd.

1. In para 5(i) at Page No. 69 of the Order-in-Original No. 208/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025, the words:

"I order that the classification of goods imported vide Bills of Entry, mentioned in Annexure-1 to Annexure-3 to the subject SCN, should be re-classified as per the CTI given in Para 4.1 to 4.3 of the subject SCN."

#### May be read as

"I order to re-classify the classification of goods imported vide Bills of Entry, mentioned in Annexure-1 to Annexure-3 to the subject SCN, as per the CTI given in Para 4.1 to 4.3 of the subject SCN."

2. In para 5(ii) at Page No. 69 of the Order-in-Original No. 208/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025, the words:

"I order that the differential duty amounting Rs. 3,42,78,363/- (3,88,16,494 – 45,38,131) (Rupees Three Crore Forty Two Lakh Seventy Eight Thousand Three Hundred Sixty Three Only) for Bills of Entry as mentioned in Annexure-1 to Annexure-3 to the subject SCN should be recovered from the importer, M/s. Faurecia Emission Control Technologies India Pvt. Ltd., under Section 28(4) of Customs Act, 1962."

## May be read as

"I confirm the demand of differential duty amounting Rs. 3,42,78,363/- (3,88,16,494 – 45,38,131) (Rupees Three Crore Forty Two Lakh Seventy Eight Thousand Three Hundred Sixty Three Only) for Bills of Entry as mentioned in Annexure-1 to Annexure-3 to the subject SCN, and order to recover the same from M/s. Faurecia Emission Control Technologies India Pvt. Ltd., under Section 28(4) of Customs Act, 1962."

3. In para 5(iii) at Page No. 69 of the Order-in-Original No. 208/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025, the words:

"I order that the applicable interest on the differential duty amount of Rs. 3,42,78,363/-(Rupees Three Crore Forty Two Lakh Seventy Eight Thousand Three Hundred Sixty Three Only) specified above should be recovered from the importer, M/s. Faurecia Emission Control Technologies India 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 differential duty amount of Rs. 3,42,78,363/- (Rupees Three Crore Forty Two Lakh Seventy Eight Thousand Three Hundred Sixty Three Only) specified above, from M/s. Faurecia Emission Control Technologies India Pvt. Ltd., in terms of Section 28AA of the Customs Act, 1962."

4. In para 5(iv) at Page No. 69 & 70 of the Order-in-Original No. 208/2025-26/COMMR/NS-V/CAC/JNCH dated 26.09.2025, the words:

"I order that the subject goods total valued at Rs. 58,76,54,306/- (Rupees Fifty Eight Crore Seventy Six Lakh Fifty Four Thousand Three Hundred Six Only) should be held liable to confiscation under Section 111(m) of the Customs Act,1962.

However, since the goods are not available, I impose a redemption fine of Rs. 3,00,00,000/- (Rupees Three Crore Only) on M/s. Faurecia Emission Control Technologies India 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 total valued at Rs. 58,76,54,306/- (Rupees Fifty Eight Crore Seventy Six Lakh Fifty Four Thousand Three Hundred Six Only), under Section 111(m) of the Customs Act,1962.

I also impose a redemption fine of **Rs.** 3,00,00,000/- (Rupees Three Crore Only) on M/s. Faurecia Emission Control Technologies India Pvt. Ltd., in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

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

Akamtely . १८/॥ (५ (अनिल रामटेके / ANIL RAMTEKE)

सीमा शुल्क आयुक्त / Commissioner of Customs, एनएस-V, जेएनसीएच / NS-V, JNCH

To,

1. M/s. Faurecia Emission Control Technologies India Pvt. Ltd., Karumuthu Center, 1<sup>st</sup> Floor, No. 634, Anna Salai, Chennai – 600 035

### Copy to:

- The Pr. Commissioner of Customs, Audit Commissionerate, Chennai Custom House, No. 60, Rajaji Salai, Chennai – 600001
- 2. The Addl. Commissioner of Customs, Group V, 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.

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