	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/10-129/2024-25/COMMR/GR.V/NS-V/CAC/JNCH **Date : 18.11.2025**

DIN: 20251178NX000000A614

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 218/2025-26/COMMR/NS-V/CAC/JNCH dated 30.09.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s Varun Beverages Limited (IEC – 0595023061) – reg.

Attention is invited to the Order-in-Original No. 218/2025-26/COMMR/NS-V/CAC/ JNCH dated 30.09.2025 issued by the Commissioner of Customs, NS-V, JNCH, in the case of M/s Varun Beverages Limited.

1. In para 5(i) at Page No. 44 of the Order-in-Original No. 218/2025-26/COMMR/NS-V/CAC/JNCH dated 30.09.2025, the words:

*"I order that the differential duty amounting to **Rs. 8,70,33,568/- (Rupees Eight Crore Seventy Lakh Thirty Three Thousand Five Hundred Sixty Eight Only)** for Bills of Entry as mentioned in Annexure-A & Annexure-B to the subject SCN, should be recovered from the importer, M/s Varun Beverages Ltd., under Section 28(4) of Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962."*

May be read as

*"I confirm the differential duty amounting to **Rs. 8,70,33,568/- (Rupees Eight Crore Seventy Lakh Thirty Three Thousand Five Hundred Sixty Eight Only)** for Bills of Entry as mentioned in Annexure-A & Annexure-B to the subject SCN, and order to recover the same from M/s Varun Beverages Ltd., under Section 28(4) of Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962."*

2. In para 5(ii) at Page No. 44 of the Order-in-Original No. 218/2025-26/COMMR/NS-V/CAC/JNCH dated 30.09.2025, the words:

"I order that the subject goods valued at Rs. 1,75,66,99,180/- (One Hundred Seventy Five Crore Sixty Six Lakh Ninety Nine Thousand One Hundred Eighty Only) should be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

*However, since the goods are not available, I impose a redemption fine of **Rs. 10,00,00,000/- (Rupees Ten Crore Only)** on M/s Varun Beverages 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 valued at Rs. 1,75,66,99,180/- (One Hundred Seventy Five Crore Sixty Six Lakh Ninety Nine Thousand One Hundred Eighty Only), under Section 111(m) of the Customs Act, 1962.

I also impose a redemption fine of ***Rs. 10,00,00,000/- (Rupees Ten Crore Only)*** *on M/s Varun Beverages Ltd., in lieu of confiscation under Section 125(1) of the Customs Act, 1962."*

3. In para 5(iii) at Page No. 44 of the Order-in-Original No. 218/2025-26/COMMR/NS-V/CAC/JNCH dated 30.09.2025, the words:

"I order that the differential duty along with interest and fine of ***Rs. 25,61,905/- (Rupees Twenty Five Lakh Sixty One Thousand Nine Hundred Five Only)*** *paid for the Bills of Entry mentioned in Annexure- C, D, E, F, G, H, I & J should be appropriated in terms of Section 28(6) of the Customs Act, 1962."*

May be read as

"I order to appropriate the differential duty along with interest and fine of ***Rs. 25,61,905/- (Rupees Twenty Five Lakh Sixty One Thousand Nine Hundred Five Only)*** *paid for the Bills of Entry mentioned in Annexure- C, D, E, F, G, H, I & J to the subject SCN, in terms of Section 28(6) of the Customs Act, 1962."*

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

ARamteke 18/11/25

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

To,

1. **M/s Varun Beverages Ltd.,
F-2/7, Okhla Industrial Area, Phase I,
New Delhi, Delhi - 110020**

Copy to:

1. The Addl. Commissioner of Customs, Group V, 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. EDI Section.
6. Office copy.