सत्यमेव जयते	*भारतसरकार/ Government of India* *वित्तमंत्रालय / Ministry of Finance* *आयुक्त सीमाशुल्क एन.एस.-II काकार्यालय* *Office of Commissioner of Customs NS-II* *Jawaharlal Nehru Custom House, Nhava Sheva,* *Dist- Raigad, Maharashtra – 400 707*	

F. No. CUS/LIC/MEIS/27/2025 NS-II **Date of Order:26.11.2025**
SCN NO. 981/2025-26/AC/LIC/NS-II/CAC/JNCH **Date of Issue:26.11.2025**

Order Passed by: पलानीवेल मुरुगेसन
सहायक आयुक्त

Palanivel Murugesan
Asst. Commissioner of Customs,
License Section (NS-II),
JNCH, NHAVA SHEVA

O-IN-O No: 1426**/2025-26/AC/LIC/NS-II/JNCH**

M/s Alex Industries (IEC–3411006366).

DIN : 20251159XL000033D83

मूलआदेश

१. यह प्रति उस व्यक्ति के प्रयोग में लाये जाने के लिए निःशुल्क दी जाती है जिसे यह जारी किया गया है।

२. इस आदेश के विरूद्ध अपील सीमा शुल्क अधिनियम 1962 की धारा 128(1) के तहत आदेश की सं सूचना की तारीख से साठ दिन के भीतर ऐसे मामले जहां शुल्क या शुल्क और जुर्माना विवादित हैं या जुर्माना जहां सिर्फ जुर्माना ही विवादित है, की 7.5% राशि अदा करने पर सीमाशुल्क आयुक्त अपील(जवाहरलाल नेहरू सीमा शुल्कभवन, न्हावाशेवा, उरण, रायगढ़ के समक्ष की जा सकती है।

३. अपीलसीमाशुल्क (अपील) नियम 1982 में प्रदर्शित फॉर्मसी .ए–.I में दो प्रति में की जानी चाहिए। अपील रुपये 1.50 /-के न्यायालय फीस स्टांप तथा इस आदेश या आदेश की प्रति के साथ संलग्न होनी चाहिए।यदि आदेश की प्रति संलग्न की जाती है तो इसमें भी न्यायालय फीस अधिनियम 1970 की अनुसूची 1 में प्रदर्शित रूपये 1.50/- की न्यायालय फीस स्टांप भी होना चाहिए।

४. जो व्यक्ति इस निर्णय या आदेश के विरूद्ध अपील कर रहा हैं वहअपील लंबित रहते, अपील सीमा शुल्कअधिनियम 1962 की धारा 129E के उपबंधों के अंतर्गत पैरा 2 केअनुसार धन राशि जमा कराएगा तथा

अपील के समय उन भुगतान का प्रमाण प्रस्तुत करेगा, जिसके अनुपालन न किए जाने पर सीमाशुल्कअधिनियम 1962 की धारा 128(1) के उपबंधों केअधीन अपीलअस्वीकार कर दी जाएगी।

ORDER-IN-ORIGINAL

1. This copy is granted free of charge for the use of the person to whom it is issued.
2. An appeal against this order shall lie before the Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, Nhava Sheva, Uran, Raigad under Section 128(1) of the Customs Act, 1962 within Sixty days from the date of communication of this order and on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute or penalty where penalty alone is in dispute.
3. The appeal should be in duplicate and should be filed in Form CA – 1 appeared in Custom (Appeals) Rule, 1982. The appeal should bear a court fee stamp of Rs. 1.50 paise paid only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a court fee stamp of Rs. 1.50 paise only as prescribed under Schedule 1, item 6 of the Court Fees Act, 1970.
4. Any person appealing against this decision or order shall, pending the appeal, deposit the amount as per Para 2 above under Section 129E of the Customs Act, 1962 are produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for noncompliance with the provisions of Section 128(1) of the Customs Act, 1962.

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Sub: Adjudication of Show Cause Notice No. SCN NO. 981/2025-26/AC/LIC/NS-II/CAC/JNCH dtd. 19.09.2025 issued to M/s Alex Industries (IEC–3411006366).

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BRIEF FACT OF THE CASE

Alert Circular No. 07/2021 dated 26.07.2021 was issued by NCTC wherein it was observed that some exporters had availed wrong MEIS benefit @ 3% of FOB value by mis-classifying the goods under CTH 29420090 instead of correct CTH 2901 to 2941 where MEIS benefit was @ 2% of FOB value. Accordingly, an audit of **M/s Alex Industries (IEC–3411006366), having address at 9109/4-5, GIDC, Ankleshwar, Gujarat-393002** was conducted.

2 . During the post-clearance audit, export data of **M/s Alex Industries (IEC–3411006366)** was scrutinized and it was noticed that they had filed Shipping bills as mentioned in Annexure-B to show cause notice for export of goods viz. **"Lidocaine"**classifying them under CTH 29420090 of the first schedule of the Customs Tariff Act, 1975 which covers "OTHER ORGANIC COMPOUNDS; other organic compounds; other," claiming MEIS benefit @ 3% of FOB value. However, the said goods appeared to be correctly classifiable under tariff item CTH 29242990.

For ease of reference, the relevant headings are reproduced below:

Sr.No.	CTH	Description of the goods as per first Schedule to the CustomsTariffAct,1975.
1	29420090	Other Organic Compound (Not Classified Elsewhere); Other; Other
	29242990	

2		Carboxyamide-Function Compounds; Amide Function Compounds Of Carbonic Acid; Other; Other;

3. Classification of the exported goods: For better understanding of the above tariff headings, explanatory notes to the relevant chapter heading are provided as under.

A) *Custom Tariff Heading 2942 is reproduced as under:*
2942 Other Organic Compound (Not classified elsewhere)

This heading covers separate chemically defined organic compounds not classified elsewhere.

(1) Ketenes. Like ketones, these are characterized by a carbonyl group (>C=O) but it is linked to the neighboring carbon atom by a double bond (e.g., ketene, diphenyl ketene). This heading however excludes diketene which is a lactone of heading 29.32.*

(2) Boron trifluoride complexes with acetic acid, diethyl ether or phenol.*

(3) Di thymol di-iodide.

294200 - Other organic compound:
--- Cefadroxil & its salts, Ibuprofen, Diazepam, Nifedipine, Ranitidine, Danes salt of D (-) Phenyl Glycine, D(-) para hydroxyl Dane's Salts:

29420090--- Other

B) Custom Tariff Heading 2924 is reproduced as under:

29.24-Carboxyamide-function compouuds; amide-function compounds of carbonic acid.

- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:

2924.11-- Meprobamate (INN)

2924.12--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)

2924.19--Other

- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:

2924.21-- Ureines and their derivatives; salts thereof

2924.23--2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts

2924.24-- Ethinamate (INN)

2924.25-Alachlor (ISO)

2924.29--Other

Classification of above goods;

I. **Lidocaine (29242990)**- Lidocaine contains an amide functional group, which is a compound of carbonic acid. The amide group is part of the molecular's structure that contributes to its properties as a local anesthetic. It is an organic compound that contains both a carbonyl group (C=O) and an amine group (NH2) within a ring

structure. These compounds are characterized by the presence of a nitrogen atom within the ring, and the amide group is connected to this nitrogen atom. The hydrochloride salt form is commonly used in pharmaceutical preparations for stability and ease of handling. It is derived from the amide group, specifically belonging to the class of cyclic amides called amino amides. Accordingly, the same appears to be correctly classifiable under CTH 29242990.

Further, from above it is evident that only those organic compounds which are not specified elsewhere can be classified under heading 2942. In the present case, as per chapter notes as discussed supra, the exported items, i.e **"Lidocaine"** would be out of the scope of Tariff Heading 2942 as claimed by the exporter and appears to correctly classifiable under CTH 29242990 attracts MEIS @ 2%instead of 3% as claimed by the exporter

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4 . **EXPORT INCENTIVES UNDER DUTY CREDIT SCRIPS-MERCHANDISE EXPORTS FROM INDIA SCHEME (MEIS): -**

4.1 In terms of Chapter 3 of the Foreign Trade Policy (FTP) 2015-2020 exporters are issued duty credit scrips under two schemes for exports of Merchandise and Services namely (i) Merchandise Exports from India Scheme (MEIS) & (ii) Service Exports from India Scheme (SEIS) with an objective to provide rewards to the exporter to offset infrastructural inefficiencies and associated costs involved in export of goods/ products, which are produced/ manufactured in India, especially those having high export intensity, employment potential and thereby enhancing India's export competitiveness.

4.2 The Merchandise Exports from India Scheme (MEIS) provides benefits to exports of notified goods with the ITC (HS) code made to the notified markets, listed under Appendix 3B of the Hand book of Procedures (HBoP) in the form of Duty Credit Scrips. Appendix 3B also lists the rate(s) of rewards on various notified products [ITC (HS) code wise]. The basis of calculation of reward would be FOB value of exports realized in free foreign exchange, or on FOB value of exports as given in the Shipping Bills in free foreign exchange, whichever is less, unless otherwise specified.

4.3 Directorate General of Foreign Trade (DGFT), Ministry of Commerce vide Public Notice No. 61/2015-20 dated 07.03.2017 re-notifies the MEIS Schedule Appendix 3B (Table-2) harmonizing MEIS Schedule with ITC(HS), 2017. The MEIS entitlement as per Public Notice No. 61/2015-20 dated 07.03.2017 as amended, on the products classifiable under relevant HS Codes as per table-2 is as under:

Table-2

Sr No.	ITC (HS) Code 2017 (Eight Digit)	Descriptions of goods as per ITC(HS)2017	MEIS Sr. No.	MEIS Reward Rate (In %)
1.	29420090	Other	1633	3%
2.	29242990	Other	1449	2%

5. It appeared that the said exporter had not made correct and truthful declaration of the material facts in their shipping bills by misclassifying their goods and thereby claimed undue MEIS benefits @ 3%, instead of applicable 2%, amounting to **Rs. 7,981/- (Seven Thousand Nine Hundred and Eighty-One Rupees Only)** which were utilized for payment of customs duty towards the imports by them vide advised C. L. No. 87/2023-24/JNCH(A1) dtd. 03.05.2023.

6. From the Chapter notes, chapter headings and reasons as elaborated in foregoing paras, it appears that **M/s Alex Industries** have willfully mis-stated the classifications of the subject goods exported by them and suppressed the actual classification in their export documents filed before the Customs authorities as well as DGFT with an intent to avail undue benefit of MEIS scheme and therefore the MEIS scrips obtained by them on the basis of such manipulated documents becomes invalid and it can be termed that they were obtained fraudulently. It appears that **M/s Alex Industries** by resorting to such acts, have contravened various provisions of Customs Act, 1962.

7. Vide Finance Act, 2011 with effect from 08.04.2011 "Self-Assessment" has been introduced under the Customs Act, 1962. Section 17 of the said Act provides for self-assessment of duty on import and export goods by the importer or the exporter by filing a bill of entry or shipping bill as the case may be, in the electronic form, as per Section 46 or 50 respectively. Thus, under self-assessment, it is the importer or exporter who will ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notification claimed, if any, in respect of the imported/exported goods while presenting Bill of Entry or Shipping Bill. In the present case, **M/s Alex Industries** had deliberately contravened the above said provisions with an intention to wrongfully avail excess MEIS benefit fraudulently, which were legitimately due to them.

8. From the facts discussed in the foregoing paras, it appears that:

8.1 The exporter **M/s Alex Industries** had misclassified the goods declared as **"Lidocaine"**under CTH 29420090 instead of correct CTH 29242990. Accordingly, it appears that **M/s Alex Industries** had deliberately claimed wrong classification with intent to fraudulently avail the benefit of MEIS at higher rate of 3% instead of 2% of FOB value. Further, the undue benefits of MEIS availed and utilized by mis-classifying the said exported goods is required to be denied.

8 . 2 **M/s Alex Industries** presented a large number of shipping bills before DGFT to obtain MEIS License/Scrips. The duty credit/granted on such MEIS License/Scrips includes MEIS credit earned on correctly classifiable goods at appropriate eligible rates. However, it appears that **M/s Alex Industries** has deliberately mis-classified the export goods under CTH 29420090 in shipping bills having **FOB value of Rs. 7,98,050/-(Rupees Seven Lakh Ninety-Eight Thousand and Fifty Only)** during the calendar year 2020, as detailed in Annexure-B to the SCN appears to be recoverable as per section 28(4) and/or 28AAA of the Customs Act, 1962, as applicable.

9. CULPABILITY AND LIABILITY OF NOTICEES

Whereas the audit conducted, as discussed in the foregoing paras, revealed that the **M/s Alex Industries** by way of wilful mis-statement, mis-representation and suppression of facts as regards the classification of goods, presented the subject goods for export before the designated authority of Customs with intent to fraudulently avail benefit of MEIS. **M/s Alex Industries** has violated the provisions of Section 17 and 50 of the Customs Act, 1962 which was their duty to comply with. In view of the above, it, therefore, appears that the

Exporter have indulged in fraudulent export of goods by mis-declaring the actual classification of goods so exported, which squarely falls within the ambit of 'illegal export' as defined in section 11H (a) of the Customs Act, 1962 in as much as the same was in contravention of various provisions of Customs Act, 1962, Foreign Trade (Development and Regulation) Act, 1992, Foreign Trade (Regulation) Rules 1993 and Foreign Trade Policy.

9.1. Whereas Rule 14(2) of Foreign Trade (Regulation) Rules, 1993 prohibits employing of any corrupt or fraudulent practice for the purpose of exporting any goods for obtaining any license. Further, the said goods are liable for confiscation in terms of Section 113 (i) of the Customs Act, 1962 as the same were exported by mis-declaring the classification. The above-mentioned acts of commission and omission on the part of **M/s Alex Industries** have rendered the goods exported by resorting to mis-declaration in terms of classification of goods, liable for confiscation under the provisions of Section 113 (i) of the Customs Act, 1962. The above-mentioned acts of commission and omission on the part of **M/s Alex Industries** have rendered various goods exported by resorting to mis-declaration in terms of classification of goods, with declared **FOB value of Rs. 7,98,050/- (Rupees Seven Lakh Ninety-Eight Thousand and Fifty Only)** as detailed in Annexure-B to this notice, liable for confiscation under the provisions of Section 113 (i) of the Customs Act, 1962.

9.2. By misclassifying the goods with an intention to avail wrongful/ ineligible/ undue MEIS benefit, **M/s Alex Industries** has violated the provisions of Customs Act and has rendered the goods liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962. Further, all the above-mentioned acts of commission and omission on the part of **M/s Alex Industries** has rendered them liable for penal action under Section 114(iii), 114AA & 114AB of the Customs Act, 1962 with respect to the goods exported by mis-classifying the classification.

10. It is evident that MEIS benefit, covered by Customs Notification No.24/2015-Customs dated 08/ 4/2015, as amended, is a custom duty exemption by way of debit through MEIS Scrips. The power to exempt would include within its ambit the power to demand duty in the event such exemption is wrongly claimed/mis-used. Since the MEIS Scrips/Licenses, have been obtained by **M/s Alex Industries** by mis-classification of the export goods as discussed in the foregoing paras, are therefore liable for suspension/ cancellation/ restriction. Hence the exemptions claimed by the importers are not admissible and duty at the appropriate rate is leviable on the imports to the extent of duty credit denied and same is required to be recovered from **M/s Alex Industries.**

1 1 . **M/s Alex Industries** had contravened the provisions of Section 50(2) of the Customs Act, 1962 by willfully mis-declaring/misclassifying their export goods and intentionally claimed undue MEIS benefit which resulted in loss of government revenue of **Rs. 7,981/- (Seven Thousand Nine Hundred and Eighty-One Rupees Only).** On culmination of the investigation, the subject show cause notice was issued to **M/s Alex Industries,** calling upon them to show cause as to why:

(i) The declared classification of the subject goods i.e. **"Lidocaine"**in the shipping bills as detailed in Annexure-B under CTH 29420090 should not be rejected and the subject goods should not be re-classified under CTH 29242990, and the said shipping bills should not be re-assessed.

(ii) The impugned exported goods should not be confiscated under section 113(i) of Customs Act, 1962.

(iii) MEIS benefits amounting **Rs. 7,981/- (Seven Thousand Nine Hundred and Eighty-One Rupees Only)**should not be recovered as per section 28(4) read with section 28AAA of the Customs Act, 1962 along with applicable interest under section 28AA of the Customs Act, 1962.

(iv) Penalty should not be imposed upon them under the provisions of sections 114(iii), 114AA &114AB of the Customs Act, 1962.

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RECORD OF PERSONAL HEARING

12. M/s. Alex Pharmachem Pvt Ltd. Vide their letter dated 04.11.25, informed that from 2021-2022 they had taken over **M/s Alex Industries.** Further they had informed that they had agreed with the department view and paid Rs.7,981/- towards differential MEIS amount along with interest Rs. 6,035/- (Total- Rs. 14,016/-) vide e-challan no. 2115753810 dated 06.11.2025 and submitted challan copy of the same. Exporter had also stated that they are unable to present for Personal Hearing and requested to conclude SCN.

DISCUSSION AND FINDINGS

13. I have carefully gone through the entire records of the case and the case has been examined in the light of the evidences produced by the department, applicable laws/rules in the matter. I find that the subject Show Cause Notice was issued on 19.09.2025 under Section 124 read with Section 28(4) read with Section 28AAA of the Customs Act 1962 for alleged misclassification of goods. Further, in compliance to the provisions of Section 28(8) and Section 122(b) of the Customs Act, 1962 and in terms of the principles of natural justice, opportunities for Personal Hearing (PH) were granted to the Noticee. Thus, the principles of natural justice have been followed during the adjudication proceedings. Having complied with the requirement of the principle of natural justice, I proceed to decide the case on merits, bearing in mind the allegations made in the SCN as well as the submissions / contentions made by the Noticee.

14. The main issues for consideration before me are as under:

i. whether the impugned export goods, i.e.**"Lidocaine"** was misclassified by the Noticee under CTH 29420090 instead of CTH 29242990 as per the show cause notice.

ii. Whether the alleged mis-classification, if any, was done willfully and deliberately with an intent to avail inadmissible MEIS benefits.

iii. Whether the Noticee is liable for further consequential action under various sections of Customs Act, 1962 as detailed in the subject show cause notice.

15. **Lidocaine (29242990)**- Lidocaine contains an amide functional group, which is a compound of carbonic acid. The amide group is part of the molecular's structure that contributes to its properties as a local anesthetic. It is an organic compound that contains both a carbonyl group (C=O) and an amine group (NH2) within a ring structure. These compounds are characterized by the presence of a nitrogen atom within the ring, and the amide group is connected to this nitrogen atom. The hydrochloride salt form is commonly used in pharmaceutical preparations for stability and ease of handling. It is derived from the amide group, specifically belonging to the class of cyclic amides called amino amides. Accordingly, the same appears to be correctly classifiable under CTH 29242990.

15.1 Further, from above it is evident that only those organic compounds which are not

specified elsewhere can be classified under heading 2942. In the present case, as per chapter notes as discussed supra, the exported items, i.e **"Lidocaine"** would be out of the scope of Tariff Heading 2942 as claimed by the exporter and appears to correctly classifiable under CTH 29242990 attracts MEIS @ 2%instead of 3% as claimed by the exporter

16. I find that the exporter by way of wilful mis-statement, mis-representation and suppression of facts as regards the classification of goods, presented the subject goods for export before the designated authority of Customs with intent to fraudulently avail benefit of MEIS. Exporter had violated the provisions of Section 17 and 50 of the Customs Act, 1962 which was their duty to comply with.

16.1 In view of the above, I find that the Exporter has indulged in fraudulent export of goods by mis-declaring the actual classification of goods so exported, which squarely falls within the ambit of 'illegal export' as defined in section 11H (a) of the Customs Act, 1962 in as much as the same was in contravention of various provisions of Customs Act, 1962, Foreign Trade (Development and Regulation) Act, 1992, Foreign Trade (Regulation) Rules 1993 and Foreign Trade Policy.

17. In view of the above discussion, I find that MEIS benefit, covered by Customs Notification No.24/2015-Customs dated 08/04/2015, as amended, was a custom duty exemption by way of debit through MEIS Scrips. The power to exempt would include within its ambit the power to demand duty in the event such exemption is wrongly claimed/mis-used. Since the MEIS Scrips/Licenses had been obtained by **M/s Alex Industries** by mis-classification of the export goods, as discussed in the preceding paras, they are therefore liable for suspension/cancellation /restriction. Hence, I find that the exemptions claimed by the importers are not admissible and duty at the appropriate rate is leviable on the imports to the extent of duty credit denied and the same is required to be recovered from **M/s Alex Industries**. Therefore, I find that undue benefit of MEIS availed amounting to **Rs. 7,981/- (Seven Thousand Nine Hundred and Eighty-One Rupees Only)**is liable to be denied and recovered under the provisions of section 28(4) and /or 28AAA of the Customs Act, 1962 alongwith interest under section 28AA of the Customs Act, 1962.

17.1 Further I find that the Rule 14(2) of Foreign Trade (Regulation) Rules, 1993 prohibits employing of any corrupt or fraudulent practice for the purpose of exporting any goods for obtaining any license. Hence, the said goods are liable for confiscation in terms of Section 113(i) of the Customs Act, 1962 as the same were exported by mis-declaring the classification. The above-mentioned acts of commission and omission on the part of **M/s Alex Industries** had rendered the goods exported by resorting to mis-declaration in terms of classification of goods, liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962. The above-mentioned acts of commission and omission on the part of **M/s Alex Industries**had rendered the impugned goods exported by resorting to mis-declaration in terms of classification of goods, liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962.

17.2 I find that **M/s Alex Industries** has paid Rs.7,981/- towards differential MEIS amount along with interest Rs. 6,035/- (Total- Rs. 14,016/-) vide e-challan no. 2115753810 dated 06.11.2025.

17.3 I notice that by misclassifying the subject goods with an intention to avail wrongful/ ineligible /undue MEIS benefit amounting to **Rs. 7,981/- (Seven Thousand Nine Hundred and Eighty-One Rupees Only). M/s Alex Industries**had violated the provisions of

Customs Act and other violations on the part of the exporter as discussed hereinabove and subsequently, have rendered the impugned goods liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962. Further, I find that for all the above-mentioned acts of commission and omission on the part of **M/s Alex Industries** had rendered themselves liable for penal action under Section 114(iii), 114AA & 114AB of the Customs Act, 1962 with respect to the goods exported.

17.4 I find that since the above act of omission and commission on the part of the Exporter had rendered the goods liable for confiscation u/s 113(i) of the Customs Act, 1962, the Exporterhad rendered themselves liable to penalty under Section 114(iii) of the Customs Act, 1962

17.5 I also find that the Exporter have knowingly and intentionally made the declaration in the subject shipping bills which is false or incorrect with respect to the classification of the subject goods for undue claim of export benefits under MEIS. Therefore, this act of **M/s Alex Industries**, had rendered themselves liable to penal action under Section 114AA of the Customs Act, 1962 for signing false declaration in the shipping bill.

17.6 I find that **M/s Alex Industries** hadclaimed the instrument viz. MEIS benefits @ 3% of the FOB value instead of 2% by intentional mis-declaration of classification of the exported goods. Therefore, **M/s Alex Industries** is also liable for penalty u/s 114 AB of Customs Act, 1962 for this intentional mis-declaration of classification.

ORDER

18. I reject the declared classification under 29420090 of the subject goods in the Shipping Bills (as detailed in Annexure-A to the SCN) and re-classify the said goods under respective CTH 29249090 of the First Schedule to the Customs Tariff Act, 1975.

(ii) I confiscate the impugned exported goods, having total declared **FOB value of Rs. 7,98,050/-(Rupees Seven Lakh Ninety-Eight Thousand and Fifty Only)** under Section 113(i) of Customs Act, 1962. However, in lieu of confiscation, I impose redemption fine of Rs. /- (Rs. only) under section 125 of the Customs Act, 1962;

(iii) I reject the export benefit availed in terms of MEIS through Shipping Bills as detailed in Annexure-B to the SCN amounting to **Rs. 7,981/- (Seven Thousand Nine Hundred and Eighty-One Rupees Only)** and I order to recover the same from **M/s Alex Industries** under section 28(4) and/or 28AAA of the Customs Act, 1962 along with interest thereon under section 28AA of the Customs Act, 1962, as applicable.

(iv) However, **M/s Alex Industries** has paid Rs.7,981/- towards differential MEIS amount along with interest Rs. 6,035/- (Total- Rs. 14,016/-) vide e-challan no. 2115753810 dated 06.11.2025. Accordingly, the amounts paid shall be appropriated towards duty and interest so demanded.

(v) I impose penalty of Rs.1000 /- (Rs one thousand only) under section 114(iii) of the Customs Act, 1962 upon **M/s Alex Industries.**

(vi) I impose penalty of Rs.1000 /- (Rs one thousand only) under section 114AA of the Customs Act, 1962 upon **M/s Alex Industries.**

(vii) I impose penalty of Rs.1000 /- (Rs one thousand only) under Section 114AB of the Customs Act, 1962 upon **M/s Alex Industries.**

19. This order is issued without prejudice to any other action that may be taken against

the noticee(s) or against any other person(s)/ Entities concerned, under the Customs Act, 1962, and/or under any other law for the time being in force in India.

Digitally signed by Palanivel Murugesan
Date: 26.11.2025 16:35:57

(Palanivel Murugesan)
Asst. Commissioner of Customs
NS-II, JNCH, Nhava Sheva.

To,

M/s Alex Industries (IEC–3411006366),
9109/4-5, GIDC, Ankleshwar, Gujarat-393002.

Copy to:

1. The Commissioner of Customs, NS-II, JNCH, Zone-II.
2. The Addl. Director General of Foreign Trade, CGO Office, Churchgate, Mumbai-400020.
3. The Asst./Deputy Commissioner of Customs, Audit, JNCH.
4. The Asst./Deputy Commissioner of Customs, CRRC, JNCH.
5. The Asst./Deputy Commissioner of Customs, Review Cell.
6. The Asst./Deputy Commissioner of Customs, CEAC.
7. The Dy./Asstt. Commissioner of Customs, EDI, JNCH.
8. IRMC-Investigation Report Monitoring Cell, NS-II.
9. CHS Section for display on notice board.
10. Master File