



ऑफिस ऑफ द कमिश्नर ऑफ कस्टम्स
OFFICE OF THE COMMISSIONER OF CUSTOMS,
NS-V

जवाहरलाल नेहरू कस्टम हाउस, न्हावा-शेवा,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA,

ताल-ऊरण, डिस्ट-राइगड़, महाराष्ट्र-४००७०७.
TAL. URAN, DIST. RAIGAD, MAHARASHTRA - 400
707.

F. No.: S/10-1228/2025-26/ADC/GrVB/NS-V/CAC/JNCH

Date of Order: 14.01.2026

Date of issue: 14.01.2026

Passed By: **Shri Satish Kumar**
Commissioner of Customs (In-Situ), NS-V
DIN- 20260178NX000000C2C1

Order-In-Original No. 1466/2025-26/ADC/GR.VB/NS-V/CAC/JNCH
(Arising out of SCN No. 1432/2025-26/ADC/Gr.VB/NS-V/CAC/JNCH dated
01.12.2025)

Noticee: M/s. Toshvin Analytical Private Limited (IEC- 0301057141)

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः शुल्क दी जाती है।
2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र - 400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 1982 के अनुसार फॉर्म सी.ए. 1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 1.50 रुपये मात्र कास्टांप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
3. इस निर्णय या आदेश के विरुद्ध अपील करनेवाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

ORDER-IN-ORIGINAL

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ताल-ऊरण, डिस्ट-राइगड, महाराष्ट्र-४००७०७.
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2. An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Nhava Sheva, Tal: Uran, Dist.: Raigad, Maharashtra – 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.1.50 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 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.

3. Any person desirous of appealing against this decision or order shall, pending the appeal, make 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.

Brief Facts of Case

Whereas, M/s. Toshvin Analytical Private Limited (IEC- 0301057141) having address at 103, S. J. House, Sitaram Mills compo, und, n. M. Joshi Sarg, lower parel, Mumbai, Mumbai, Maharashtra, 400011 (hereinafter referred to as 'Importer') had cleared their imported "PARTS FOR ANALYTICAL INSTRUMENTS" made up of Silicone and classified these goods under CTI 40169990 and has paid BCD @10% and IGST @ 18%.

2. Articles made of Silicone are rightly classifiable under CTI 39269099, where BCD is applicable @15%. However, importer has classified the goods under CTI 40169990 and paid the BCD @10%. It appears that importer has wrongly classified the goods made up of Silicone under CTH 4016 and evaded the legitimate duty as applicable.

3. As per Note 1 of Chapter 39 *"the expression – Plastics means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence."*

Silicone in Primary form is classified under CTH 3910.

Further, attention is invited towards the CTH 3926. "Other articles of Plastics and articles of other Materials of Heading 3901 to 3914 are rightly classified under CTH 3926".

Brief texts of The Explanatory Notes for 3926 is reproduced below;

39.26 • OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14.

3926.10 • Office or school supplies

3926.20 • Articles of apparel and clothing accessories (including gloves, mittens and mitts)

3926.30 • Fittings for furniture, coachwork or the like

3926.40 • Statuettes and other ornamental articles

3926.90 • Other This heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

Silicone in Primary form is classified under CTH 3910, therefore, other articles of Silicones are also rightly classifiable under CTH 3926.

4. In addition, it is learnt from import data that other importers are importing such goods i.e. Articles made of Silicone under CTH 39269099. Some Examples of such imports are BsE No. 4141889 dated 22.06.2024, 4371398 dated 06.07.2024 & 5802426 dated 25.09.2024. Such data supports that Articles made of Silicon are actually classifiable under CTH 39269099.

5. The imported goods needs to be charged merit rate of duty under CTH 39269099 @ 15% BCD + 18% IGST. The import data for Articles of Silicone classified under CTH 4016 by the importer in last Five years is given in Annexure-A (attached herewith). Importer has imported such goods having Assessable Value of Rs. 38,16,288/- and paid BCD @ 10% and IGST @18%. Thus importer has short paid the Differential Duty amount of Rs. 2,47,677/-. (As Calculated in Annexure-A)

6. Accordingly, a Consultative Letter No. 741/2024-25/A1 dated 29.01.2025 vide F. No. CADT/CIR/ADT/TBA/148/2025-TBA-CIR-A1-O/o COMMR-CUS-CMC-NHAVA SHEVA-IV was issued to the importer for payment of short levied duty along with applicable interest and penalty. Vide the aforementioned Consultative letter, the Importer was advised to pay the Differential Duty along with interest and penalty in terms of Section 28(4) of the Customs Act 1962. The importer was further advised to avail the benefit of lower penalty in terms of Section 28(5) of the Customs Act, 1962, by early payment of short paid duty and interest along with penalty @ 15%. However, as per records available, till date no response in this regard has been received from the importer.

7. Relevant Legal Provisions: After the introduction of self-assessment vide Finance Act, 2011, the onus is on the Importer to make true and correct declaration in all aspects including Classification and calculation of duty, but in the instant case the subject goods have been mis-classified and duty has not been paid correctly.

8. Relevant legal provisions for recovery of duty that appears to be evaded are reproduced here for the sake of brevity which are applicable in this instant case:

8.1 Section 17(1) Assessment of duty, reads as: An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

8.2 Section 28 (Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded) reads as:

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

- (a) collusion; or
- (b) any wilful mis-statement; or
- (c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub- section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section

(5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

- (i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub- section (4), shall, without

prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

- (ii) (ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then, the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of two years shall be computed from the date of receipt of information under sub-section (5).

8.3 SECTION 28AA- Interest on delayed payment of duty

8.4 SECTION 46- Entry of goods on importation, subsection 46(4) reads as:

8.5 Section 111- (Confiscation of improperly imported goods etc.)

8.6 Section 112- (Penalty for improper importation of goods etc.) reads as:

8.7 SECTION 114A- Penalty for short-levy or non-levy of duty in certain cases.

9.1 As per section 17(1) of the Act, "An Importer entering any imported goods under section 46, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods." Thus, in this case the importer had self-assessed the Bills of Entry and appears to have Short paid duty due to wrong classification of the imported goods. Importer has given a declaration under section 46(4) of the Act, for the truthfulness of the content submitted at the time of filing Bill of Entry. As the importer got monetary benefit due to said act, it is apparent that the same was done deliberately by with an intention to avail undue benefit of Notification on the said goods in the Bills of Entry during self-assessment. Therefore, differential duty amount is recoverable from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the said Act.

9.2 It appears that the Importer has given a declaration under section 46(4) of the Act, for the truthfulness of the content submitted at the time of filing Bill of Entry. However, the applicable duty on the imported goods was not paid by the Importer at the time of clearance of goods. It also appears that the Importer has submitted a false declaration under section 46(4) of the Act. By the act of presenting goods in contravention to the provisions of section 111(m), it appears that the Importer has rendered the subject goods liable for confiscation under section 111(m) of the Act. For the above act of deliberate omission and commission that rendered the goods liable to confiscation. Accordingly, the

Importer also appears liable to penal action under Section 112 (a) and /or 114A of the Customs Act, 1962.

RECORDS OF THE PERSONAL HEARINGS AND WRITTEN SUBMISSION

10. In order to comply the principal of natural justice, opportunity of personal hearing in the matter were provided to the noticee vide letters F. No. S/10-1228/2025-26/ADC/GR. VB/NS-V/CAC/JNCH dated 28.11.2025 & 15.12.2025 to appear before the adjudicating authority on 10.12.2025 & 22.12.2025. However, the noticee did not attend nor submit any reply though, vide their letter dated 26.12.2026, they submitted that,

They have received the Show cause notice on 10.12.2025, wherein it is proposed to reclassify the imported goods as per Annexure A to the Show Cause Notice under heading 39269099 against heading 40169990 classified in the Bills of Entry. They have received legal opinion that the goods are rightly classifiable under heading 39235090, which also attracts the same 15% rate of basic customs duty.

Accordingly, they have paid the differential duty with interest along with 15% penalty in terms of Section 28(5) of the Customs Act, 1962 vide Challan No. 1653290771 dated 31.12.2025, they have paid Duty difference RS.247677/-, Interest RS.49795/-, and Penalty RS.37152/- Total amount Rs.3,34,624.00/-within 30 days of the receipt of the impugned Show Cause Notice. Accordingly, they request that the proceedings may be concluded in terms of Section 28(6) of the Customs Act, 1962 and oblige.

DISCUSSION AND FINDINGS

11. I have gone through the facts of the case, material on case records, including the import documents and the submissions made by the Importer, I find that the following facts emerge:

12. The importer, M/s. Toshvin Analytical Private Limited (IEC- 0301057141), have paid the differential duty with interest along with 15% penalty in terms of Section 28(5) of the Customs Act, 1962 vide Challan No. 1653290771 dated 31.12.2025, they have paid Duty difference RS.247677/-, Interest RS.49795/-, and Penalty RS.37152/- Total amount Rs.3,34,624.00/-within 30 days of the receipt of the impugned Show Cause Notice. Audit scrutiny revealed misclassification of the imported goods resulting in short payment of customs duty aggregating as detailed above. The SCN proposed recovery of differential duty of **Rs. 2,47,677/- (Rupees Two Lakh Forty Seven Thousand Six Hundred Seventy Seven Only)** under Section 28(4) of the Customs Act, 1962, interest under Section 28AA and imposition of penalties under Sections 112(a) and/or 114A.

a. Now, on a careful perusal of the Show Cause Notice and case records, I find that following main issues are involved in this case which are required to be

decided:

(i) Whether the classification of the impugned goods covered under Bill of Entry mentioned as per Annexure-A, under CTH 40169990 attracting Customs duty BCD @10% and IGST @18% should not be rejected and should not be re-classified under CTH 39269099 attracting Customs duty BCD @15% and IGST @18%.

(ii) Whether the differential duty amounting to Rs. 2,47,677/- (Rupees Two Lakh Forty Seven Thousand Six Hundred Seventy Seven Only) is recoverable under Section 28(4) and the above amount which is already deposited by the Importer as duty is to be appropriated against the above said demand of duty.

(iii) Whether interest is payable under Section 28AA the above amount which is already deposited by the Importer as duty is to be appropriated against the above said demand of duty.

(iv) Whether penalty imposed on them under Section 112(a) and/or 144A of the Customs Act, 1962 for their acts of omission and commission, in rendering the goods liable for confiscation, as stated above.

13. After having identified and framed the main issues to be decided, I now proceed to examine each of the issues individually for detailed analysis based on the facts and circumstances mentioned in the SCN; provision of the Customs Act, 1962, as well as Noticee' written and verbal submissions and documents / evidences available on record.

14. Liability for Confiscation under Section 111(m) and/or 111(o) of the Customs Act, 1962:

a. Section 111 of the Customs Act, 1962 prescribes confiscation of improperly imported goods. Clause (m) thereof provides that "any goods which do not correspond in respect of value or in any other particular with the entry made under this Act" shall be liable to confiscation. The legislative intent behind Section 111(m) is to ensure veracity and accuracy of the particulars declared in the Bill of Entry, including value, quantity, description, classification and rate of duty.

b. In the instant case, I find that M/s. Toshvin Analytical Private Limited (IEC-0301057141) imported various items under the self-assessment procedure but misdeclared the classification headings (CTHs) in respect of goods covered under Bill of Entry mentioned as per Annexure-A, under CTH 40169990 instead of CTH 39269099 thereby applying incorrect rates of Basic Customs Duty and IGST. This conscious and deliberate misdeclaration of classification and duty rate constitutes a material misstatement attracting the provisions of Section 111(m)

of the Act. Hence, the goods imported under the Bills of Entry enumerated in Annexure A of the Show Cause Notice are held liable to confiscation under Section 111(m).

c. However, it is noted that the subject goods have already been cleared and are not physically available for seizure. On the issue whether redemption fine can still be imposed in such circumstances, I rely upon the ratio of the Hon'ble Madras High Court in the case of M/s Visteon Automotive Systems India Ltd. [2018 (9) G.S.T.L. 142 (Mad.)], wherein it was held as under:

“The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields... The availability of the goods is not necessary for imposing the redemption fine. The power to impose redemption fine springs from the authorization of confiscation of goods provided for under Section 111 of the Act... Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act.”

d. The above legal view was subsequently followed by the Hon'ble Gujarat High Court in M/s Synergy Fertichem Pvt. Ltd. [2020 (33) G.S.T.L. 513 (Guj.)], reaffirming that redemption fine may be imposed even where the goods are no longer physically available, provided that confiscation is otherwise authorized under the Act. These decisions remain unchallenged and are therefore good law.

e. I further note that the judgment of the Hon'ble Madras High Court in Visteon Automotive Systems India Ltd. (supra) relied upon the earlier decision of the Hon'ble Bombay High Court in Finesse Creations Inc. [2009 (248) E.L.T. 122 (Bom.)], affirmed by the Hon'ble Supreme Court [2010 (255) E.L.T. A120 (S.C.)], which held that the power to impose redemption fine flows from the authority to confiscate under Section 111 and does not depend on physical custody of the goods.

f. In view of the above judicial pronouncements, I hold that though the goods imported by M/s. Toshvin Analytical Private Limited (IEC- 0301057141) are not available for confiscation, the act of misdeclaration has rendered them liable for confiscation under Section 111(m). Therefore, a redemption fine is imposable under Section 125 of the Customs Act, 1962, as the importer's misdeclaration of classification and IGST applicability constitutes a material variance “in any other particular” within the meaning of Section 111(m).

15. Differential duty totally amounting to Rs. 2,47,677/- (Rupees Two Lakh Forty Seven Thousand Six Hundred Seventy Seven Only), as illustrated in Annexure A.

a. I find that the importer, in the instant case, has self-assessed the Bills of Entry. However, they appears to have Short paid the duty due to Mis-Classification of the goods. As the Importer got monetary benefit due to the above

said act, it is apparent that the same was done deliberately with an intention to evade duty on the said goods in the Bills of Entry during self-assessment. Therefore, differential duty amount **Rs. 2,47,677/- (Rupees Two Lakh Forty Seven Thousand Six Hundred Seventy Seven Only)** is recoverable from the Importer under Section 28(4) of the Customs Act, 1962.

16. Interest under Section 28AA of the Customs Act, 1962.

a. As per the provisions of Section 28AA of the Customs Act, 1962, any person who is liable to pay duty in accordance with Section 28 shall, in addition to such duty, be liable to pay interest at the rate specified under sub-section (2) of Section 28AA, irrespective of whether such payment is made voluntarily or after determination of the duty.

b. The statutory intent of Section 28AA is clear and mandatory — whenever there is a short-levy or short-payment of duty, the interest liability arises automatically as a consequence of such non-payment or delayed payment. The provision does not require any independent mens rea or separate adjudication.

c. In the present case, I have already held in the preceding paragraphs that the differential customs duty amounting to **Rs. 2,47,677/- (Rupees Two Lakh Forty Seven Thousand Six Hundred Seventy Seven Only)** is recoverable from M/s. Toshvin Analytical Private Limited (IEC- 0301057141) under Section 28(4) of the Customs Act, 1962,. Accordingly, in terms of Section 28AA, interest on the aforesaid amount of differential duty is also recoverable from the importer, calculated from the date of short-payment till the date of actual payment.

17. Penalty under Sections 112(a) and/or 114A of the Customs Act, 1962:

a. I find that the importer, in the instant case, has wilfully misdeclared the classification of imported goods under incorrect Customs Tariff Headings (CTHs) with the intention to Short pay the duty due to Mis-Classification thereby availing wrong BCD and IGST benefit, thereby claiming lower rates of duty than those actually applicable.

b. It is pertinent to note that the scheme of self-assessment, introduced vide the Finance Act, 2011 and codified under Section 17(1) of the Customs Act, 1962, casts an obligation on every importer to correctly assess the duty leviable on imported goods. Further, under Section 46(4) of the Act, the importer must declare truthfully the description, classification, value, and other particulars of the imported goods in the Bill of Entry, and subscribe to a declaration as to the accuracy and completeness of such particulars.

c. In the present case, the importer has failed to fulfil these obligations. They have misclassified goods and thereby availing wrong BCD and IGST benefit. This clearly demonstrates a deliberate and conscious misstatement with an intent to pay lesser duty. By such acts of omission and commission, M/s. Toshvin

Analytical Private Limited (IEC- 0301057141) **has rendered the impugned goods liable for confiscation under Section 111(m)** of the Customs Act, 1962, and thereby made themselves liable to penalty under Section 112(a) for improper importation of dutiable goods.

d. Since the improper importation of goods has also resulted in short levy of customs duty, which has been demanded under Section 28(4) of the Customs Act, 1962, the importer is further liable to penalty under Section 114A of the Act. However, it is observed that penalties under Sections 112(a)/112(b) and 114A are mutually exclusive. The fifth proviso to Section 114A specifically provides that where a penalty is imposed under Section 114A, no penalty shall be imposed under Section 112 or Section 114 in respect of the same act or omission.

18 I also accept the submission of the Importer that they have paid all the applicable duty along with interest once the issue was pointed by the Department and has also accepted that this was a bonafied mistake on their part. Section 28(5) of the Customs Act provides that a person who has been served a show cause notice under Section 28(4) of the Customs Act, may pay the duty along with applicable interest under Section 28AA and penalty equal to fifteen percent of the differential duty, within thirty (30) days from the receipt of the show cause notice. Section 28(5) is reproduced below:

" (5) Where any duty has not been levied or not paid or has been short-levied or short-paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing." As per sub-section (6) of Section 28, when the importer makes the payment in the manner stipulated under sub-section (5) [reproduced above], the proceedings are deemed to be concluded.

19 I find that the Importer have paid the differential duty along with applicable interest. The SCN was received by the Importer on 10.12.2025 and the differential duty along with interest and 15% penalty was deposited on 31.12.2025 on the ICEGATE E-Payment Platform. I also find that the Importer deposited the differential duty and interest within 30 days from the date of receipt of the SCN- along with penalty equal to 15% of the differential duty, total amount Rs. 3,34,624/-.

(i) The above-mentioned payment of Rs. 3,34,624/- have been made by the Importer on the ICEGATE E-Payment Platform Challan No. 1653290771 dated 31.12.2025 [ICEGATE Reference ID; OO8O0OD IINNSA 10318468483834662

20 In view of the above, I find that under Section 28(5) read with Section 28(6) of the Customs Act, the proceedings initiated in the instant case can be concluded. The payment of duty, interest and penalty are considered by me as compliance to the provisions of Section 28(5) of the Customs Act, 1962. In the case of M/s Karnawat International Pvt Ltd vs Mundra Customs, Hon'ble CESTAT, West Zonal Bench at Ahmedabad on 25 October, 2024 has held that, "in case demand under Section 28 (4) was applicable and duty was demandable then the party is very much entitled to claim the amnesty under Section 28 (5) and the same on following of the requisite conditions. In which case confiscation of goods and interest thereof does not get triggered to the prejudice of the party". Therefore, confiscation of goods and the redemption fine in lieu of the confiscation is also not imposable when the proceedings are concluded under Section 28(6) of the Customs Act, 1962.

21 In view of the above discussions, I pass the following order:

ORDER

i. I appropriate the differential duty of Rs. 2,47,677/- (Rupees Two Lakhs Fourty Seven Thousands Six hundred and Seventy Seven only) paid by the Importer along with interest and penalty as mentioned above against the demand made in the instant case and order for conclusion of all proceedings in the instant case against the Importer under Section 28(6) of the Customs Act, 1962 as initiated vide SCN No. 1432/2025-26/ADC/Gr.VB/NS-V/CAC/JNCH dated 01.12.2025.

22 This order is issued without prejudice to any other action that may be taken against the said company or persons or any other companies or persons concerned with the said goods, under the Customs Act, 1962, and /or any other law for the time being in force in the republic of India.


(डॉ. सतीश कुमार / Dr. Satish Kumar)

आयुक्त, सीमा शुल्क / Commissioner of Customs (In-situ)

ग्रुप-VB, एनएस-V, जेएनसीएच / Gr.VB, NS-V, JNCH

Encl:- Annexure-A.

To,

M/s. Toshvin Analytical Private Limited.,
103, S. J. HOUSE, SITARAM MILLS COMPO,
UND, N. M. JOSHI MARG, LOWER PAREL,
MUMBAI, MUMBAI, MAHARASHTRA, 400011.

Copy to:

1. The Deputy/Assistant Commissioner of Customs, CAC, JNCH
2. The Deputy/Assistant Commissioner of Customs, Circle-A1, A2,A3, Audit,
JNCH
3. Notice Board (CHS Section for display).
4. Office Copy.

Adjudicator
idit,

Annexure A

S.N	BE No	BE Date	BE Ty	AG	Inv No	Item No	Item Code	Full Item Description
1	8348245	10/18/2023	H	SI	1	6	40169990	PARTS/ACCESSORIES FOR ANALYTICAL INSTRUMENTS (HS-20 CAP, SILICONE/ PIPE, CRIMP) (PART NO 226-84524-11) (66 PCS)PARTS/ACCESSORIES FOR ANALYTICAL INSTRUMENTS (HS-20 CAP, SIL
2	4736331	7/27/2024	H	SI	2	25	40169990	PARTS FOR ANALYTICAL INSTRUMENTS - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENTS - HS-20 CAP SILICON/PTFE,CR
3	4736331	7/27/2024	H	SI	1	38	40169990	PARTS FOR ANALYTICAL INSTRUMENTS - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11) (50 PCS)PARTS FOR ANALYTICAL INSTRUMENTS - HS-20 CAP SILICON/PTFE,CR
4	5008003	8/12/2024	H	SI	1	77	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84525-11) 20mmHS cap/septa, Silicone/PTFE, plain, 200°C Max. Temp. 100/pkPARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84525-11) 20mm
5	5008003	8/12/2024	H	SI	1	16	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84513-01)18MMSCREW CAP SILICON/PTFEPARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84513-01)18MM
6	5008003	8/12/2024	H	SI	1	76	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11) HS-2
7	5008003	8/12/2024	H	SI	1	73	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84513-01) 18MMSCREW CAP SILICON/PTFEPARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84513-01) 18MM
8	5008003	8/12/2024	H	SI	1	20	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11)HS-20CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11)HS-20
9	5008003	8/12/2024	H	SI	1	98	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11) HS-2
10	5008003	8/12/2024	H	SI	1	71	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84413-02) 13mmblack screw cap, centre hole, Silicone blue/PTFE white, 100PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84413-02) 13mm
11	5059000	8/14/2024	H	SI	1	9	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11)HS-20CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11)HS-20
12	5469133	9/6/2024	H	SI	1	134	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI

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13	5469133	9/6/2024	H	SI	1	116	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
14	5469133	9/6/2024	H	SI	1	18	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
15	5469133	9/6/2024	H	SI	1	194	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
16	5469133	9/6/2024	H	SI	1	29	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
17	5469133	9/6/2024	H	SI	1	219	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
18	5469133	9/6/2024	H	SI	1	7	40169990	PARTS FOR ANALYTICAL INSTRUMENT - 20MM CRIMP CAP SILICONE/PTFE (PART NO.226-84523-11)PARTS FOR ANALYTICAL INSTRUMENT - 20MM CRIMP CAP SILICONE/PT
19	5469133	9/6/2024	H	SI	1	115	40169990	PARTS FOR ANALYTICAL INSTRUMENT - 20MM CRIMP CAP SILICONE/PTFE (PART NO.226-84523-11)PARTS FOR ANALYTICAL INSTRUMENT - 20MM CRIMP CAP SILICONE/PT
20	5469133	9/6/2024	H	SI	1	117	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
21	5469133	9/6/2024	H	SI	1	27	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
22	5469133	9/6/2024	H	SI	1	38	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
23	5469133	9/6/2024	H	SI	1	77	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
24	5469133	9/6/2024	H	SI	1	179	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
25	5469133	9/6/2024	H	SI	1	21	40169990	PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRIMP (PART NO.226-84524-11)PARTS FOR ANALYTICAL INSTRUMENT - HS-20 CAP SILICON/PTFE,CRI
26	5912205	10/2/2024	H	SI	1	100	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524 11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11) HS-2

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27	5912205	10/2/2024	H	SI	1	80	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO -226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT (PART NO -226-84524-11) HS-
28	5912205	10/2/2024	H	SI	1	53	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO -226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT (PART NO -226-84524-11) HS-2
29	5912205	10/2/2024	H	SI	1	29	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO -226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT (PART NO -226-84524-11) HS-2
30	6513984	11/5/2024	H	SI	1	134	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-
31	6513984	11/5/2024	H	SI	1	20	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84523-11)20MMCRIMP CAP SILICONE/PTFEPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84523-11)20MM
32	6513984	11/5/2024	H	SI	1	89	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-
33	6513984	11/5/2024	H	SI	1	115	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-
34	6513984	11/5/2024	H	SI	1	135	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84525-11)20mmHS cap/septa, Silicone/PTFE,plain, 200°C Max. Temp. 100/pkPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84525-11)20mm
35	6513984	11/5/2024	H	SI	1	66	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-
36	6513984	11/5/2024	H	SI	1	21	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-
37	6513984	11/5/2024	H	SI	1	22	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84525-11)20mmHS cap/septa, Silicone/PTFE,plain, 200°C Max. Temp. 100/pkPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84525-11)20mm
38	6554055	11/7/2024	H	SI	1	46	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11)HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11)HS-2
39	6554055	11/7/2024	H	SI	1	45	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84523-11)20MMCRIMP CAP SILICONE/PTFEPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84523-11)20MM
40	6996174	12/2/2024	H	SI	1	58	40169990	PARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT -(PART NO -226-84524-11) HS-

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41	6996174	12/2/2024	H	SI	1	87	40169990	PARTS FOR ANALYTICAL INSTRUMENT:-(PART NO:- 226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT:-(PART NO:- 226-84524-11) HS
42	6996174	12/2/2024	H	SI	1	17	40169990	PARTS FOR ANALYTICAL INSTRUMENT:-(PART NO:- 226-84523-11) 20MM CRIMP CAP SILICONE/PTFEPARTS FOR ANALYTICAL INSTRUMENT:-(PART NO:- 226-84523-11) 20
43	6996174	12/2/2024	H	SI	1	18	40169990	PARTS FOR ANALYTICAL INSTRUMENT:-(PART NO:- 226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT:-(PART NO:- 226-84524-11) HS
44	6996174	12/2/2024	H	SI	1	19	40169990	PARTS FOR ANALYTICAL INSTRUMENT:-(PART NO:- 226-84525-11) 20mm HS cap/septa, Silicone/PTFE, plain, 200?CPARTS FOR ANALYTICAL INSTRUMENT:-(PART NO:- 226-84525-11) 20
45	7423775	12/24/2024	H	SI	1	44	40169990	PARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11) HS-20 CAP,SILICONE/PTFE,CRIMPPARTS FOR ANALYTICAL INSTRUMENT (PART NO:-226-84524-11) HS-2

AV in Rs	BCD Rate	BCD Amount	SCD Amount	IGST Assesment Value Amount	IGST Rate	IGST Amount	Total Duty Amount	Applicable duty @37.47% = BCD @15%, SWS @1.5%, IGST @18%	Diff Duty in Rs.
152180.02	10	15218	1521.8	168919.82	18	30405.6	47145.4	57021.85349	9876.4535
101315.08	10	10131.5	1013.2	112459.74	18	20242.8	31387.5	37962.76048	6575.2605
148992.76	10	14899.3	1489.9	165381.96	18	29768.8	46158	55827.58717	9669.5872
33507.66	10	3350.8	335.1	37193.5	18	6694.8	10380.7	12555.3202	2174.6202
6550.5	10	655	65.5	7271.05	18	1308.8	2029.3	2454.47235	425.17235
107217.73	10	10721.8	1072.2	119011.68	18	21422.1	33216.1	40174.48343	6958.3834
22926.74	10	2292.7	229.3	25448.68	18	4580.8	7102.8	8590.649478	1487.8495
428870.9	10	42887.1	4288.7	476046.7	18	85688.4	132864.2	160697.9262	27833.726
80413.29	10	8041.3	804.1	89258.75	18	16066.6	24912	30130.85976	5218.8598
4072.85	10	407.3	40.7	4520.86	18	813.8	1261.8	1526.096895	264.2969
403508.33	10	40350.8	4035.1	447894.25	18	80621	125006.9	151194.5713	26187.671
74668.57	10	7466.9	746.7	82882.11	18	14918.8	23132.4	27978.31318	4845.9132

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134403.42	10	13440.3	1344	149187.8	18	26853.8	41638.1	50360.96147	8722.8615
194135.28	10	19413.8	1941.4	215493.49	18	38788.8	60144	72743.61352	12599.614
209071.99	10	20907.2	2090.7	232069.91	18	41772.6	64770.5	78339.27465	13568.775
59734.85	10	5973.5	597.3	66305.68	18	11935	18505.8	22382.6483	3876.8483
29867.43	10	2986.7	298.7	33152.85	18	5967.5	9252.9	11191.32602	1938.426
39125.48	10	3912.5	391.3	43429.28	18	7817.3	12121.1	14660.31736	2539.2174
3556.86	10	355.7	35.6	3948.11	18	710.7	1102	1332.755442	230.75544
328541.7	10	32854.2	3285.4	364681.29	18	65642.6	101782.2	123104.575	21322.375
29867.43	10	2986.7	298.7	33152.85	18	5967.5	9252.9	11191.32602	1938.426
8960.23	10	896	89.6	9945.86	18	1790.3	2775.9	3357.398181	581.49818
29867.43	10	2986.7	298.7	33152.85	18	5967.5	9252.9	11191.32602	1938.426
14933.71	10	1493.4	149.3	16576.42	18	2983.8	4626.5	5595.661137	969.16114
47787.88	10	4778.8	477.9	53044.55	18	9548	14804.7	17906.11864	3101.4186
35731.87	10	3573.2	357.3	39662.35	18	7139.2	11069.7	13388.7242	2319.0242

53597.78	10	5359.8	536	59493.54	18	10708.8	16604.6	20083.08817	3478.4882
59553.09	10	5955.3	595.5	66103.93	18	11898.7	18449.5	22314.54282	3865.0428
8932.96	10	893.3	89.3	9915.59	18	1784.8	2767.4	3347.180112	579.78011
32875.81	10	3287.6	328.8	36492.15	18	6568.6	10185	12318.56601	2133.566
10677.61	10	1067.8	106.8	11852.15	18	2133.4	3308	4000.900467	692.90047
2988.71	10	298.9	29.9	3317.47	18	597.1	925.9	1119.869637	193.96964
104604.84	10	10460.5	1046	116111.37	18	20900.1	32406.6	39195.43355	6788.8335
12227.31	10	1222.7	122.3	13572.31	18	2443	3788	4581.573057	793.57306
41841.94	10	4184.2	418.4	46444.55	18	8360	12962.6	15678.17492	2715.5749
11954.84	10	1195.5	119.5	13269.87	18	2388.6	3703.6	4479.478548	775.87855
55022.91	10	5502.3	550.2	61075.43	18	10993.6	17046.1	20617.08438	3570.9844
84855.67	10	8485.6	848.6	94189.79	18	16954.2	26288.4	31795.41955	5507.0195
100040.37	10	10004	1000.4	111044.81	18	19988.1	30992.5	37485.12664	6492.6266
92116.09	10	9211.6	921.2	102248.86	18	18404.8	28537.6	34515.89892	5978.2989