



भारत सरकार/ Government of India
वित्त मंत्रालय/ Ministry of Finance
आयुक्त सीमा शुल्क एनएस-II का कार्यालय,
केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन
न्हावा शेवा, तालुका-उरण, जिला -रायगढ़, महाराष्ट्र 707 400-
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
CENTRALIZED ADJUDICATION CELL,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA
SHEVA,
DIST- RAIGAD, MAHARASHTRA-400707



F.No. : S/10-35/2025-26/ADC/LIC/NS-II/CAC/JNCH

S/40-LUT-1553/14/Gr. VIID/JNCH

आदेशकीतिथि : 17-02-2026

SCN No. 870/2018-19/DMC/JNCH dated 30.08.2018 जारी किए जाने की तिथि :17-02-2026

Order Passed by: डॉ. चितरंजन प्रकाश वाघ **Dr. Chittaranjan Prakash Wagh**
अतिरिक्त आयुक्त, सीमा शुल्क, **Additional Commissioner of Customs,**
एनएस-II, जेएनसीएच. **(NS-II), JNCH, NHAVA SHEVA**

Order No. :1634/25-26/ADC/NS-II/LIC/CAC/JNCH

Name of Party : **M/s Namco Industries Pvt. Ltd. (1109004737)**

मूल आदेश

Order-In-Original

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
- This copy is granted free of charge for the use of the person to whom it is issued.
- 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 में संलग्न फॉर्म सी .ए1 . में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इस की एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 2.00 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
- An appeal against this order lies with the Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, Nhava Sheva, Uran, Raigad under Section 128 (1) of the Custom 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 appeared in Custom (Appeals) Rule, 1982. The appeal should bear a court fee stamp of ₹ 2.00 paisa 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 ₹ 2.00 paisa only as prescribed under Schedule 1, item 6 of the Court Fees Act, 1870.
- 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।
- 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.

Sub:- Adjudication of Show Cause Notice No. 870/2018-19/DMC/JNCH dated 30.08.2018 issued to M/s Namco Industries Pvt. Ltd. (1109004737).

BRIEF FACT OF THE CASE

1. **M/s Namco Industries Pvt. Ltd. (1109004737)** declared IEC address as 525-527, 5th Floor, Navyapar Bhawan, 49, P, Dmello Road, Carnae Bunder Masjid (E), Mumbai-400009 (hereinafter referred to as "the importer") have obtained exemption from payment of Customs Duty in respect of clearance of imported goods in terms of Notification No.96 /2009-Cus dated 11.09.2009 under Advance Authorization License No. 0310787293 dated 24.07.2014 (herein after referred to as "License").

2. The importer had executed a bond on 30.07.2014 (as accepted by the Assistant Commissioner of Customs) in terms of the said notification and had undertaken to fulfill the conditions of the bond, advance authorization license and relevant customs notification at the time of registration of the license at Nhava Sheva port

3. The importer had cleared imported goods involving customs duty amounting to **Rs. 8,79,997/-** under the said advance authorization in terms of the said notification as detailed in Annexure-A appended to the SCN.

4. As per the conditions of the said notification, license conditions and undertaking given in the bond. The importer was required to produce proof of fulfillment of export obligation within the period as prescribed in the said notification.

5. As per the provisions of Section 143 of Customs Act, 1962, the said imported goods were allowed clearance by proper officer on execution of bond by the importer wherein the importer bounded themselves to discharge liability in certain manner, which they had failed to do so by not submitting Export Obligation Discharge Certificate (EOD). Thus, the importer appeared to have not complied with the conditions of the said notification, license conditions and undertaking given in the bond

6. Thus, it appeared that the importer is liable to pay duty forgone of **Rs 8,79,997/-** (Annexure-I) on the said imported goods along with interest at the applicable rate on the imported goods in terms of the conditions of said notification read with the conditions of license and the bond executed by the importer read with Section 143 of the Customs Act. 1962. It also appeared that the imported goods were not used for intended purpose for which the exemption from payment of duty was claimed. therefore, the aforesaid goods are liable for confiscation under Section 111(o) of the Customs Act. 1962. It therefore, appeared that the importer, for the acts of omissions and commissions mentioned above, have rendered themselves table for penal action under Section 112 (a) of the Customs Act. 1962.

7. Therefore the Importer **M/s Namco Industries Pvt. Ltd. (1109004737)** were called upon to show cause to the Additional Commissioner of Customs, Nhava Sheva-II, having his office at Jawaharlal Nehru Customs House, Nhava Sheva, Tal. Uran, Dist. Raigad, Maharashtra- 400707 as to why: -

(i) The imported goods of declared assessable value of **Rs. 34,37,954/- (Thirty-Four Lakhs Thirty-Seven Thousand, Nine Hundred Fifty-Four only)**, should not be held liable for confiscation under Section 111(o) of the Customs Act, 1962 read with conditions of bond executed in terms of Section 143 of the Customs Act, 1962 read with Notification No. 96/2009-Customs, dated 11.09.2009 as amended/applicable;

(ii) Duty forgone amount of **Rs 8,79,997 /- (Eight Lakhs Seventy-Nine Thousand Nine**

Hundred Ninety-Seven only) along with applicable interest (from the date of clearance of goods to the date of payment of duty) should not be recovered in terms of conditions of bond executed under Section 143 of the Customs Act, 1962 read with Notification No. 96/2009-Customs, dated 11.09.2009 read with condition of advance authorization;

(iii) Penalty should not be imposed on the importer under Section 112(a) of the Customs Act, 1962.

(iv) Bond furnished by the importer should not be enforced for recovery of duty, interest, penalty and redemption fine, if any:

8. The Importer was required to produce all evidences upon which they intend to rely in support of their defence and indicate in their written reply as to whether they intend to be heard in person before the case is adjudicated, failing which it will be presumed that they do not desire a personal hearing.

9. The importer was also informed that if no reply is received within 30 (Thirty) days of receipt of this notice and do not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of material available on record.

RECORD OF PERSONAL HEARING

10. In accordance with the principles of natural justice, a letter was issued to the importer requesting them to appear before the Adjudicating Authority for a personal hearing on 25.09.2025. However, no one appeared for the personal hearing. Subsequently, the importer, vide letter dated 03.10.2025, submitted that *the same letter had been received by them in March 2025 and that they had already replied to the same. They further stated that they had fulfilled the export obligation and that the customs bond had been cancelled on 01.07.2021. In support of their submission, they enclosed photocopies of the redemption letter and the bond cancellation document. They have requested that the matter be closed at the earliest.*

DISCUSSIONS AND FINDINGS

11. I have carefully gone through the facts of the case, available records and written submission from the Importer. Accordingly, I proceed to decide the case.

12. I find that the importer M/s Namco Industries Pvt. Ltd. (1109004737) have obtained exemption from payment of Duty against clearance of imported goods in terms of Customs Notification No. 96/2009-Cus dated 11.09.2009 against Advance Authorization No. 0310787293 dated 24.07.2014 for duty saved amount of **Rs 8,79,997 - (Eight Lakhs Seventy-Nine Thousand, Nine Hundred Ninety-Seven only)**. It is alleged in the Show Cause Notice that the Importer could not produce EODC certificate within the period as prescribed, hence the importer is liable to pay Duty saved amount along with applicable interest. It also alleged in SCN that the imported goods were not used for intended purpose for which the exemption from payment of duty was claimed, therefore, aforesaid goods are liable for confiscation under section 111 (o) of the Customs Act, 1962 read with conditions of Bond executed in terms of Section 143 of the Customs Act, 1962 read with Customs Notification 96/2009-Cus dated 11.09.2009 (and /or relevant Customs Notification issued/amended and applicable from time to time). It therefore appeared that Importer for the acts of omissions and commissions mentioned above has rendered themselves liable for penal action under Section 112 (a) of the Customs Act, 1962.

13. In view of the above, I find that the issues to be decided are:

(i) Whether the imported goods of declared assessable value of **Rs. 34,37,954/- (Thirty-Four Lakhs Thirty-Seven Thousand, Nine Hundred Fifty-Four only)**, should be held liable for

confiscation under Section 111(o) of the Customs Act, 1962 read with conditions of bond executed in terms of Section 143 of the Customs Act, 1962 read with Notification No. 96/2009-Customs, dated 11.09.2009 as amended/applicable;

(ii) Whether the duty forgone amount of **Rs 8,79,997 /- (Eight Lakhs Seventy-Nine Thousand Nine Hundred Ninety-Seven only)** along with applicable interest (from the date of clearance of goods to the date of payment of duty) should be recovered in terms of conditions of bond executed under Section 143 of the Customs Act, 1962 read with Notification No. 96/2009-Customs, dated 11.09.2009 read with condition of advance authorization;

(iii) Whether penalty should be imposed on the importer under Section 112(a) of the Customs Act, 1962.

(iv) Whether bond furnished by the importer should be enforced for recovery of duty, interest, penalty and redemption fine, if any:

14. I find that the importer had imported goods of declared assessable value of **Rs. 34,37,954/- (Rupees Thirty-Four Lakh Thirty-Seven Thousand Nine Hundred Fifty-Four only)** under Advance Authorization No. 0310787293 dated 24.07.2014 in terms of Customs Notification No. 96/2009-Cus dated 11.09.2009, availing concessional rate of duty involving a duty saved amount of **Rs. 8,79,997/- (Rupees Eight Lakh Seventy-Nine Thousand Nine Hundred Ninety-Seven only)**.

15. I find that the importer executed a bond dated 25.07.2014 and undertook to fulfil the conditions of the bond, the Advance Authorization, and the relevant Customs Notification at the time of registration of the said authorization at Nhava Sheva Port.

16. I find that, as per the provisions of Section 143 of the Customs Act, 1962, the imported goods were allowed clearance by the proper officer on execution of the said bond, whereby the importer was required to discharge the obligation of export or, in case of default, to discharge the applicable duty liability along with interest. Non-submission of Export Obligation Discharge Certificate within the prescribed period initially gave rise to the allegations made in the Show Cause Notice.

17. I further find that the importer has submitted a photocopy of the Redemption Letter dated 22.11.2019 issued by the office of DGFT, Mumbai, vide File No. 03/95/040/00359/AM15, in respect of Advance Authorization No. 0310787293 dated 24.07.2014. The said Redemption Letter categorically states that *the firm has paid the customs duty along with applicable interest on the imports effected, as noted by Customs on the debit sheet of the authorization, and that the case has been regularized in terms of Para 4.49 of the Handbook of Procedures 2015–2020.*

18. I find that the authenticity of the said Redemption Letter dated 22.11.2019 has been independently verified with the office of DGFT, Mumbai, on 22.01.2026 by the staff of the EPSMMC Cell, JNCH, and the same has been found to be genuine.

19. I further find that verification of the Advance Authorization No. 0310787293 dated 24.07.2014 on the official DGFT website under the “View Authorization Life Cycle/Transmission Details” module shows the status of the authorization as “**Closed**”. This establishes that the Advance Authorization stands duly redeemed and regularized. Accordingly, the importer is held to have complied with the conditions of Customs Notification No. 96/2009-Cus dated 11.09.2009. Therefore, the benefit of exemption under the said notification remains available to the importer, and no customs duty demand survives.

20. In view of the above findings, I hold that the proposals for recovery of duty forgone amount of **Rs. 8,79,997/-** along with applicable interest, as raised in Show Cause Notice No. 870/2018-19/DMC/JNCH dated 20.08.2018, are not sustainable and are liable to be dropped. Consequently, the imported goods are not liable for confiscation under Section 111(o) of the Customs Act, 1962. In the absence of confiscation, the question of imposition of redemption fine

under Section 125 of the Customs Act, 1962 does not arise.

21. Further, since the demand of duty itself is not sustainable, the proposals for recovery of interest and for imposition of penalty under Section 112(a) of the Customs Act, 1962, as contained in the Show Cause Notice, do not survive and are liable to be dropped.

22. In view of the above, I pass the following order.

ORDER

I hereby drop all the proceedings initiated against **M/s Namco Industries Pvt. Ltd. (1109004737)** vide the **Show Cause Notice No. 870/2018-19/DMC/JNCH dated 30.08.2018.**

23. This order is issued without prejudice to any other action which may be taken in respect of the goods in question and/or against the persons concerned or any other persons, if found involved under the provisions of the Customs Act, 1962 and/or other law for the time being in force in the Republic of India.

(Dr. Chittaranjan Prakash Wagh)
Addl. Commissioner of Customs
NS-II, JNCH, Nhava Sheva.

To.

M/s Namco Industries Pvt. Ltd. (1109004737)
525-527, 5th Floor, Navyapar Bhawan, 49, P, dmello Road,
Carnae Bunder Masjid (E), Mumbai-400009.

Copy To:

1. The Commissioner of Customs, NS-II, JNCH, Nhava-Sheva
2. The DC/ CRRC, JNCH
3. The DC/ Review Cell (CRAC), JNCH
4. The DC EPSMMC Cell, JNCH.
5. The AC/DC of EDI, JNCH for uploading on website
6. Notice Board, JNCH, Nhava-Sheva.
7. Master File/ Office Copy.