

	<p><b>सीमाशुल्क आयुक्त का कार्यालय</b>  <b>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III)</b>  <b>जवाहरलाल नेहरू सीमा शुल्क भवन, न्हावा शेवा,</b>  <b>JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA</b>  ता. उरण, TAL-URAN, रायगड - 707 400, RAIGAD - 707 400, महाराष्ट्र MAHARASHTRA</p>
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F.No.: CUS/APR/BE/224/2026-Group 3 Date of Order: 13-02-2026  
S/10-Adj-156/2025-26/Group III/JNCH

Passed by: Shri Venkatesh S.,  
Additional Commissioner of Customs,  
Gr.-III, NS-III, JNCH, Nhava Sheva.

Order No.: 1599(L)/2025-26/ADC/GR-III/NS-III/CAC/JNCH

Name of Party/Noticee/Importer: M/s. Capapie Sports Equipment Private Limited (IEC: AAKCC2829G)

### मूल आदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क 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, न्हावा शेवा, ता. उरण, जिला - रायगड, 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 का स्टॉप 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 करने वाला 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**

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 lies with the Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, 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 appended to the Customs (Appeals) Rules, 1982. The appeal should bear a Court Fee stamp of Rs. 5.00 only and should be accompanied by this order or a copy thereof. If a copy of this order is attached, it should also bear a Court Fee Stamp of Rs. 5.00 only as prescribed under Schedule 1, items 6 of the Court Fees Act, 1870.
3. Any person desirous of appealing against this decision or order shall 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 THE CASE**

M/s. Capapie Sports Equipment Private Limited (IEC: AAKCC2829G) having registered address at Plot No. A-268/2, Road No. 16A, Near ESIC Hospital, Wagle Estate, Thane - 400 604 (hereinafter referred to as 'the importer') had imported items declared as per below Table-A (hereinafter referred to as 'the subject goods') vide Bill of Entry No. 5807752 dated 20.11.2025, through their Customs Broker M/s. Hrishikesh Enterprises (CB Code: AAJFH7413FCH001). The said goods were procured from overseas supplier Guangzhou MEET Shoes Co. Ltd., Room 402, Ecat Creative Park No. 2, Sha feng San Road Jinshazhou, Baiyun District, GuangZHou, GD China 510168.

**Table-A**

<b>Item No.</b>	<b>Item Description</b>	<b>Declared CTH</b>	<b>Declared Quantity</b>	<b>UQC</b>	<b>Assessable Value (in Rs.)</b>	<b>Duty (in Rs.)</b>
1	BOOTS (BLACK)	64039190	428	PRS	807933.55	355167.4
2	BOOTS MODEL NO. 80095 (BLACK)	64041990	176	PRS	224558.19	98583.9
3	BOOTS MODEL NO. 80082 (BLACK)	64041990	176	PRS	232564.05	102235.2
4	BOOTS MODEL NO. 80074 (BLACK)	64041990	176	PRS	224258.19	98583.9
5	BOOTS MODEL NO. 52357 (CAMOUFLAGE)	64041990	176	PRS	224258.19	98583.9
6	BOOTS MODEL NO. 52358 (BRWON)	64041990	176	PRS	240869.91	105886.4
7	BOOTS MODEL NO. 35731 (BRWON)	64039190	176	PRS	257481.63	113188.9
8	BOOTS MODEL NO. 15518 (BLACK)	64041990	176	PRS	325589.67	143129.1
<b>Total Assessable Value = 2537213.38</b>						

**2.** However, during the assessment of the subject Bill of Entry it was observed that the imported goods carried a description that appeared to fall within the purview of the Footwear Made from Leather and Other Materials (Quality Control) Order, 2022. Accordingly, query was raised to the importer to furnish the mandatory BIS certification; however, the importer responded that the mandatory BIS license is not available with them & requested for re-export of the imported goods.

**3. Relevant Legal Provisions:** Relevant legal provisions are reproduced below for ease of reference:

**3.1.** The relevant provisions of the Customs Act, 1962 are reproduced below:

**THE CUSTOMS ACT, 1962**

**46. Entry of goods on importation.—(4)** *The importer while*

*presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, [and such other documents relating to the imported goods as may be prescribed].*

*[(4A) The importer who presents a bill of entry shall ensure the following, namely:—*

*(a) the accuracy and completeness of the information given therein;*

*(b) the authenticity and validity of any document supporting it; and*

*(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]*

**111. Confiscation of improperly imported goods, etc.—The following goods brought from a place outside India shall be liable to confiscation:**

*(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

*(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*

*(m) [any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54];*

**112. Penalty for improper importation of goods, etc.—Any person,—**

*(a) Who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*

*(b) Who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*

*shall be liable,—*

*(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty 5 [not exceeding the value of the goods or five thousand rupees], whichever is the greater;*

*(ii) In the case of dutiable goods, other than prohibited goods, to a penalty not exceeding the duty sought to be evaded on such goods*

or five thousand rupees, whichever is the greater.

**125. Option to pay fine in lieu of confiscation.**—(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:

[Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply:

Provided further that], without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

[(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

**3.2** The relevant provisions of the Bureau of Indian Standards Act, 2016 are reproduced below:

### **THE BUREAU OF INDIAN STANDARDS ACT, 2016**

**17. Prohibition to manufacture, sell, etc., certain goods without Standard Mark.**—(1) No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16—

(a) without a Standard Mark, except under a valid licence; or

(b) notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or service conforms to the relevant standard or prescribed essential requirements.

## **4. PERSONAL HEARING AND SUBMISSIONS**

**4 . 1** The importer vide letter dated 05.01.2026 submitted that the consignment of shoes covered under the Bill of Entry No. 5807752 dated 20.11.2025 which fall under the mandatory BIS certification. However, due to non-availability of a valid BIS license they are unable to clear the goods for home consumptions and requested to re-export the subject goods.

**4.2** Further, the importer vide their letter dated 14.01.2026 requested for permission for storage of the subject goods in a public warehouse under Section 49 of the Customs Act, 1962 to save demurrage which was granted by the competent authority as per the provisions of the Section 49 of the Customs Act, 1962.

**4.3** Importer vide their letter dated 20.01.2026 requested for personal hearing which was granted to them on 04.02.2026. The personal hearing was attended by Mrs. Supriya Pramod Thakur, Authorised Person (Accounts Manager) of M/s Capapie Sports Equipment Pvt. Ltd. (IEC: AAKCC2829G) wherein it was submitted that the mandatory BIS license required for the import of the subject goods is not available with them and it was further requested to grant permission for the re-export of the goods under the provisions of the Customs Act, 1962 and also requested for speedy clearance of the case to avoid unnecessary delay.

### **DISCUSSION AND FINDINGS**

**5.** I have carefully gone through the facts of the case, written submission of the noticee and documents placed before me. I find that the issues that need to be decided in the present case are as below:

- i. Whether the subject goods declared as 'BOOTS' fall under the purview of "Footwear Made from Leather and Other Materials (Quality Control) Order, 2022".
- ii. Whether the subject goods are liable for confiscation under Sections 111(d) of the Customs Act, 1962.
- iii. Whether redemption fine under Section 125 *ibid* is imposable.
- iv. Whether penalty under Section 112(a)(i) *ibid* is imposable.

**6.** Whereas the issue discussed at 5(i) is concerned, I find that the Importer M/s. Capapie Sports Equipment Private Limited (IEC: AAKCC2829G) had imported the goods declared as declared as 'BOOTS' having a total assessable value of Rs. 2537213/-. The import policy of BOOTS is governed by "Footwear Made from Leather and Other Materials (Quality Control) Order, 2022".

6.1 The relevant extracts of Footwear Made from Leather and Other Materials (Quality Control) Order, 2022 are as under:

### **MINISTRY OF COMMERCE AND INDUSTRY**

***(Department for Promotion of Industry and Internal Trade)***

#### **ORDER**

**S.O. 2599(E).**—*In exercise of the powers conferred by section 16 read with sub-section (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016), the Central Government, after consulting the Bureau of Indian Standards, is of the opinion that it is necessary or expedient so to do in the public interest, hereby makes the following Order, namely:-*

1. **Short title and commencement.** – (1) *This Order may be called the Footwear Made from Leather and Other Materials (Quality Control) Order, 2022.*  
(2) *It shall come into force with effect from the 1st day of July, 2023.*

2. **Compulsory use of Standard Mark.**- Goods or articles specified in the column (2) of the Table shall conform to the corresponding Indian Standard specified in the column (3) of the Table and shall bear the Standard Mark under a licence from the Bureau of Indian Standards as per Scheme-I of Schedule-II of the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018:  
Provided that nothing in this order shall apply to goods or articles meant for export.
3. **Certification and enforcement authority.** – The Bureau of Indian Standards shall be the certifying and enforcing authority for the goods or articles specified in the column (2) of the Table.

**TABLE**

Sr. No.	Goods or articles	Indian Standard	Title of Indian Standard
(1)	(2)	(3)	(4)
1.	Leather safety boots and shoes	IS 1989 (Part 1): 1986	Specification for leather safety boots and shoes Part 1 for miners
		IS 1989 (Part 2): 1986	Specification for leather safety boots and shoes Part 2 for heavy metal industries
2.	Canvas Shoes Rubber Sole	IS 3735: 1996	Canvas Shoes, Rubber Sole-Specification
3.	Canvas Boots Rubber Sole	IS 3736: 1995	Canvas Boots, Rubber Sole-Specification
4.	Safety Rubber Canvas Boots for Miners	IS 3976: 2018	Safety Rubber Canvas Boots for Miners-Specification
5.	Leather safety footwear having direct moulded rubber sole	IS 11226: 1993	Leather safety footwear having direct moulded rubber sole-Specification
6.	Leather safety footwear with direct moulded polyvinyl chloride (PVC) sole	IS 14544: 1998	Leather safety footwear with direct moulded polyvinyl chloride (PVC) sole – Specification
7.	Sports footwear	IS 15844: 2010	Sports Footwear-Specification
8.	High ankle tactical boots with PU – Rubber sole	IS 17012: 2018	High ankle tactical boots with PU – Rubber Sole – Specification
9.	Anti riot shoes	IS 17037: 2018	Anti riot shoes – Specification
10.	Derby shoes	IS 17043: 2018	Derby shoes – Specification

6.2 From the foregoing Paras, I find that the importer has agreed to the fact that the subject goods covered under the Bill of Entry No. 5807752

dated 20.11.2025 fall under the purview of the Footwear Made from Leather and Other Materials (Quality Control) Order, 2022.

6.3 In view of the above, I hold that the subject goods are squarely covered under the Footwear Made from Leather and Other Materials (Quality Control) Order, 2022, and BIS certification is mandatory. Since, the Importer failed to produce such certification, the consignment is not compliant with the QCO and hence, stands prohibited for import in its present form.

### **CONFISCATION**

**7.** As per Section 17 of the BIS Act, 2016, no person shall manufacture, import, sell, or distribute goods specified in a QCO without BIS certification. Importation of such goods in contravention of the QCO is therefore a direct violation of law.

7.1 Coming to the issue of confiscation, Section 111(d) of the Customs Act, 1962 provides that any goods imported contrary to a prohibition imposed by or under this Act or any other law are liable to confiscation. In the present case:

- The prohibition flows from the Footwear Made from Leather and Other Materials (Quality Control) Order, 2022 issued under Section 16 of the BIS Act, 2016.
- Import of Boots without BIS certification is expressly prohibited under Section 17 of the BIS Act, 2016.
- Thus, the subject goods have been imported in contravention of law and squarely attract Section 111(d).

7.2 Accordingly, I hold that the goods are liable for confiscation under Section 111(d) of the Customs Act, 1962 read with Section 17 of the BIS Act, 2016 and the Footwear Made from Leather and Other Materials (Quality Control) Order, 2022.

### **REDEMPTION FINE**

**8.** I observe that Section 125 of the Customs Act 1962 provides the option of redemption of such goods. In case of non-prohibited goods such offer of redemption is mandatory while in case of prohibited goods, the discretion is vested upon the adjudication authority. This is supported by the judgment in 2009 (242) E.L.T. 334 (Born.) COMMISSIONER OF CUSTOMS (AP), MUMBAI Versus ALFRED MENEZES wherein it was ruled that - Discretion of officer to release prohibited goods under redemption fine Section - 125(1) of Customs Act, 1962 deals with two situations i.e. import & export of prohibited goods and import & export of any other goods Expression used in case of prohibited goods is "may" and for any other goods it is "shall". Discretion on officer to release confiscated prohibited goods - Officer however bound to release "other goods". Officer in present case exercised discretion which was upheld by Tribunal - No merit in question whether discretion vests with adjudicating authority to give option to redeem goods absolutely confiscated as prohibited for import - Section 125(1) *ibid*.

**8.1** I also observe that in cases of violation of BIS-related Quality Control Orders, the option of clearance for home consumption cannot be extended,

as uncertified goods are statutorily barred from being sold, distributed, or used in India under Section 17 of the BIS Act, 2016. Allowing such goods into the domestic market would defeat the very object of the QCO and compromise consumer safety. Therefore, the only permissible course of action is to allow re-export of the goods after imposition of redemption fine and penalty, ensuring that the goods do not enter the Indian market while also balancing the commercial interests of the importer.

**8.2** In view, of the above, I allow the redeeming of the subject goods only for the purpose of re-export to the original supplier on payment of Redemption Fine in terms of Section 125(1) of the Customs Act, 1962.

### **PENALTY**

**9.** With respect to the imposition of penalty, I find that under Section 46(4A) of the Customs Act, 1962, it is the importer's responsibility to ensure not only the correctness of the declaration but also compliance with all restrictions and prohibitions imposed under any law for the time being in force. In the present case, the importer proceeded with the import of goods that were clearly covered under the Footwear Made from Leather and Other Materials (Quality Control) Order, 2022, without obtaining mandatory BIS certification. This omission rendered the goods liable to confiscation under Section 111(d).

**9.1** Once confiscation is attracted, penalty under Section 112(a)(i) becomes warranted. The object of the penalty is not merely punitive but also deterrent, to ensure that importers exercise due diligence before initiating imports of goods covered under QCOs. At the same time, I note that the goods in question are not hazardous or dangerous, but only uncertified. Therefore, while a penalty is necessary to enforce compliance, the quantum has been kept moderate and proportionate to the value of goods, so as not to be unduly harsh.

**10.** In view of the above discussions and findings, I pass the following order:

### **ORDER**

- i. I confiscate the subject goods, as detailed in Table-A, having a total assessable value of **Rs. 25,37,213/- (Rupees Twenty Five Lakh Thirty Seven Thousand Two Hundred Thirteen Only)** under Section 111(d) of the Customs Act, 1962.
- ii. I hereby grant the Importer an option to redeem the confiscated goods for the purpose of re-export only, subject to the condition that the goods shall be re-exported solely to the original supplier, upon payment of a Redemption Fine of Rs. 50,000/- (Rupees Fifty Thousand only) under the provisions of Section 125(1) of the Customs Act, 1962. The re-export must be completed within a period of 60 days from the date of receipt of this order.
- iii. I impose a penalty of Rs. 50,000/- (Rupees Fifty Thousand Only) on the Importer under Section 112(a)(i) of the Customs Act, 1962.

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

**(VENKATESH S.)**  
ADDITIONAL COMMISSIONER OF CUSTOMS  
GROUP-III, JNCH, NHAVA SHEVA-III

To,

M/s. Capapie Sports Equipment Private Limited,  
Plot No. A-268/2, Road No. 16A,  
Near ESIC Hospital,  
Wagle Estate, Thane – 400 604.

Copy to:

1. The Asstt./Dy. Commissioner of Customs, CAC, JNCH.
2. The Asstt./Dy. Commissioner of Customs, CRAC(I), JNCH.
3. The Asstt./Dy. Commissioner of Customs, EDI, JNCH.
4. Office copy.