



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-उरण, डिस्ट-राइगड, महाराष्ट्र-४००७०७.  
TAL. URAN, DIST. RAIGAD, MAHARASHTRA - 400 707.

F. No.: S/10-40/2025-26/ADC/GR. VB/NS-V/CAC/JNCH Date of Order: 13.01.2026  
Date of issue: 13.01.2026

Passed By: **Shri Satish Kumar**  
**Commissioner of Customs(In-situ), NS-V B**

DIN: 20260278NX000000E74B

**Order-In-Original No. 1623/2025-26/ADC-NS-V/CAC/JNCH**

(Arising out of SCN No. 135/2025-26/ADC/NS-V/GR. VB/JNCH dated  
14.05.2025)

Noticee: **M/s. Sure Safety (India) Limited (IEC: 3402000300)**

### 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 - 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 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 स्टांप 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

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 (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.

The adjudication proceedings in the present case are drawn to adjudicate the Show Cause Notice No. 135/2025-26/ADC/GR. VB/NS-V/CAC/JNCH dated 14.05.2025 [herein after referred to as 'the SCN'] issued vide group-VB file no. S/26-Misc-52/2025-26/Gr. VB/JNCH [herein after referred to as 'the SCN'] issued to Noticee M/s. Sure Safety (India) Limited (IEC: 3402000300). The brief facts of the case extracted from SCN are as under:

**BRIEF FACTS OF THE CASE**

2. M/s. Sure Safety (India) Limited (IEC: 3402000300) having registered address as 'Plot No. 42, A/B, Yoginagar Township B/S Zenith, Tin, NH No. 8, Chhani, Vadodara Gujarat-391740 (hereinafter referred to as 'the importer') has imported goods mentioned in Annexure-A (hereinafter referred to as 'the subject goods') at lower rate of BCD vide Bills of Entry no.'s 7947706 dated 19.06.2020, 7911004 dated 16.06.2020 and 7648868 dated 13.05.2020, as mentioned in Annexure-A by availing benefits of the Notification No. 20/2020-Cus., dated 09.04.2020.

The details of the Notification No. 20/2020-Cus., dated 09.04.2020 are mentioned below: -

**'Table-A'**

Sr. No	Chapter of Heading or sub-heading or tariff item	Description of goods
1	9018 or 9019	Artificial respiration or other therapeutic respiration apparatus (Ventilators)
2	63 or any chapter	Face masks and surgical Masks
3	62 or any chapter	Personal Protection Equipment (PPE)
4	30, 38 or any chapter	Covid-19 testing kit
5	Any chapter	Inputs for manufacturing of items at Sr. No. 1 to 4 above, subject to the condition that the importer follows the procedure set

	out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
--	--

The Notification No. 20/2020-Cus., dated 09.04.2020 was issued in the public interest for exempting the goods of the description specified in column (3) of the Table above falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act specified in column (2) of the above Table, from whole of the duty of customs leviable thereon under the First Schedule to the said Customs Tariff Act and the whole of health cess leviable thereon under section 141 of the said Finance Act, 2020.

3. However, it was noticed that some importers were engaged in imports of VTM (Viral Transport Media) kits and RNA extraction kits by availing benefit of S.No. 4 of the Notification No. 20/2020-Cus., dated 09.04.2020 and inputs for VTM kits such as nasopharyngeal swab and plastic tubes by claiming benefit of S.No. 5 of Notification No. 20/2020-Cus., dated 09.04.2020. The VTM kits and RNA extraction kits are not the Covid-19 testing kits. The VTM kits are merely tools for nasopharyngeal sampling in flu like diseases and RNA extraction kits are used for extraction of RNA from the samples. It was further observed that there are multiple uses of RNA extraction kits in medical science like research and diagnose of cancer apart from RNA extraction from swab sample collected for Covid-19 testing. For any Covid-19 RT-PCR testing, the extracted RNA is the starting material. Thus, the VTM kits and RNA extraction kits are not Covid-19 testing kits and the benefit under S.No. 04 of Notification No. 20/2020-Cus., dated 09.04.2020 is not available for the same. Therefore, only RT-PCR testing kits and Rapid Antigen/Antibody testing kits for Covid-19 would qualify for the benefit under Sr. No. 4 of Notification No. 20/2020-Cus., dated 09.04.2020.

4. Similarly, the raw material of inputs such as nasopharyngeal swab and plastic tubes required to prepare VTM kits and the raw material or inputs required to prepare RNA extraction kits are also not eligible for benefit under S.No. 5 of the Notification No. 20/2020-Cus., dated 09.04.2020. Therefore, the raw material or inputs of RT-PCR testing kits and Rapid Antigen/Antibody testing kits for Covid-19 would qualify for the benefit under S.No. 5 of the Notification No. 20/2020-Cus., dated 09.04.2020, only when the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty), Rules, 2017.

5. Accordingly, a Consultative Letter No. 1168/2021-22/PCA (C-3), dated 28.06.2021 (DIN No. 2021077800000099309B) was issued to the importer for payment of short levied BCD as mentioned in Annexure-A along with applicable

interest and penalty. Vide the aforementioned Consultative letter, the importer was advised to pay the differential duty under Section 28 of the Customs Act, 1962 along with applicable interest and penalty thereon under Section 28AA of the Customs Act 1962. The Consultative letter was issued considering the Pre-Notice Consultation Regulations, 2018.

6. The importer did neither paid the differential duty along with the applicable interest and penalty nor responded in reference to the Consultative letter issued.

7.1 In this case M/s. Sure Safety (India) Limited (IEC: 3402000300) at Plot No. 42, A/B, Yoginagar Township B/S Zenith, Tin, NH No. 8, Chhani, Vadodara Gujarat-391740 imported the items as mentioned in Annexure-A and availed benefit of concessional BCD rates under Notification No. 20/2020-Cus., dated 09.04.2020 for which they were not eligible.

7.2 Section 28(4) states that 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 willful 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.**

7.3 In view of the above, it appears that the importer had willfully wrongfully availed the benefit of concessional BCD rates under Notification No. 20/2020-Cus., dated 09.04.2020 which caused the loss of government revenue.

8. **Relevant Legal Provisions:** After the introduction of self-assessment vides 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 BCD amount has not been paid correctly.

9. 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:

9.1 **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.

**9.2 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 willful 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 willful 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) 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).

**9.3 Section 28AA- Interest on delayed payment of duty**

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest, at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

**9.4 SECTION 46. Entry of goods on importation, subsection 46(4) reads as:**

(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.

**9.5 Section 111** (Confiscation of improperly imported goods etc.) reads as: The following goods brought from a place outside India shall be liable to confiscation ..... (m) Any goods which do not correspond in respect of value or in any other particular with the entry made under this Act.....;

**9.6 Section 112 (Penalty for improper importation of goods etc.) reads as:**

**“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 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 not exceeding the value of the goods or five thousand rupees, whichever is greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of Section 114A, to a penalty not exceeding ten percent of the duty sought to be evaded or five thousand rupees, whichever is higher.....”

**9.7 Section 114A- Penalty for short-levy or non-levy of duty in certain cases. -**

*Where the duty has not been levied or has been short-levied or the interest has not been charged or paid 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, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:*

*Provided that where such duty or interest, as the case may be, as determined under sub-section (8) of section 28, and the interest payable thereon under section 28AA, is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined:*

*Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:*

*Provided also that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:*

*Provided also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section 28AA, and twenty-five percent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect:*

*Provided also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.*

*Explanation. - For the removal of doubts, it is hereby declared that -*

*(i) the provisions of this section shall also apply to cases in which the order determining the duty or interest under sub-section (8) of section 28 relates to notices issued prior to the date on which the Finance Act, 2000 receives the assent of the President;*

*(ii) any amount paid to the credit of the Central Government prior to the date of communication of the order referred to in the first proviso or the fourth proviso shall be adjusted against the total amount due from such person.*

9.8 Section 117. Penalties for contravention, etc., not expressly mentioned. - Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding one lakh rupees.

**Acts of omission and commission by the Importer:**

10 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-levy of BCD rate by wrongfully availing the benefit of concessional BCD rates under Notification No. 20/2020-Cus., dated 09.04.2020. As the importer got monetary benefit due to said act, it is apparent that the same was done deliberately by willful misclassification of the said goods in the Bills of Entry during self-assessment. Therefore, differential duty 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.

11 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 BCD rate on the subject goods was not paid by the Importer at the time of clearance of goods. It 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), 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 114 A and of the Customs Act, 1962.

12 From the foregoing, it appears that the Importer has willfully misclassified the goods; that the Importer has submitted a false declaration under section 46(4) of the said Act. Due to this act of omission of Importer, there has been loss to the government exchequer equal to the differential duty.

**PERSONAL HEARING and WRITTEN SUBMISSION**

13. 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/10-40/2025-26/ADC/GR. VB/NS-V/CAC/JNCH dated 12.06.2025, 08.07.2025, 17.07.2025 & 01.08.2025 to appear before the adjudicating authority on 18.06.2025, 15.07.2025, 24.07.2025 & 06.08.2025. Though, the

Noticee did not submit any written submission but the authorized representative, Shri Amit Panchal (Finance head of the Company M/s. Sure Safety (India) Limited (IEC: 3402000300)) attended personal hearing on 25.08.2025 and stated that they have imported and supplied all imported subject goods, to hospitals during COVID period for use with PPE kit and therefore, the subject goods are covered under exemption provided by Notification No. 20/2020. Accordingly, he requested to drop the demand notice. Further on 27.11.2025, the Noticee requested for 30-40 days to submit documents like invoices etc. In addition, the Noticee requested for personal hearing via email and attended personal hearing on 28.01.2026. Shri Amit Panchal and Shri Ashwini of the Noticee appeared before me online on 28.01.2026 at 05.00 PM and reiterated their submission made earlier. Shri Ashwini also submitted that two days before, they have provided the copies of invoices raised by them to various hospitals w.r.t to the imported goods. In view of the above, they again requested to conclude the case at the earliest.

**13.1** The noticee resubmitted their arguments made on 28.6.2026 alongwith system generated invoice numbers GST20-21/302 dated 2.5.2020 for 2600 of Coronal Virus Protection Kit-basic for value Rs 28,26,205/- and GST20-21/298 dated 1.05.2020 for 3675 of Coronal Virus Protection Kit-basic for value Rs 39,94,732/-. Both the above invoices submitted have remarks, "**Kit contains 1) Viroguard suit with booties; 2) Series 2/3; 3) Mask 3M 9004/3M 9000ING; 4) Ansell 82-133-2 pairs size 6.5 & 7Based on Sales orders 136**". The submission made by the noticee is as below:

**13.2** They submitted that they have imported material at JNCH port under covid-19 situation. As the government had declared then that any kind of material imported under notification no. 20/2020, DT. 09.04.2020 will attract a Basic duty waiver or duty shall not be applicable on it. They claim that their product falls under this notification.

**13.3** So, they filed BOE under this notification and applied for waiver of import duty since the products were to be used or supplied for the said purpose only. As stated by them, all goods are supplied to medical department of government or Hospitals ear marked for Pandemic care and Treatment. They have imported the following items;

SAVIOUR CHEMI SPLASH GOGGLES (UNCOATED LENS PERFORMING PPE ITEMS MODEL NO. EYSAV-CHS (ALT): These are **Eye protective goggles** for protection of Eyes against any damages including indirect prevention of entry through eyes of Virus besides protection against dirt, Contaminants, Blood or Fluid Splashes etc. The Details of import are as below;

. import vide BOE: 7648868, DT.13.05.2020. import invoice no.03356904,  
Dt.20.04.2020.

. import vide BOE: 7947706, DT.19.06.2020. import invoice no.03356926-2,  
Dt.25.05.2020

. import vide BOE: 7911004, DT.16.06.2020. import invoice no.03556925,  
Dt.12.05.2020.

**13.4** It was also submitted by them that all the sales against imports were made only to health departments of Central and State Government for Covid protection and also submitted details of the same. They submitted that they hope this office will find the above to satisfaction to close the open enquiry as they are lawfully eligible for the benefit. They further urged for co-operation in this regard which will be highly appreciated.

### **DISCUSSIONS AND FINDINGS**

**14.** I have gone through the facts of the case and material on records before me. I find that the subject Show Cause Notice proposes recovery of differential duty of Rs. 4,05,280/- (Rupees Four Lakh Five Thousand Two Hundred and Eighty Only) under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962 and Penalty under Section 112(a) and/or 114A of the Customs Act, 1962 read with the Section 28 of the Customs Act, 1962. The SCN also proposes confiscation of goods having assessable value of Rs. 31,22,339/- (Rupees Thirty-One Lakh Twenty-Two Thousand Three Hundred and Thirty-Nine Only).

**15.** M/s. Sure Safety (India) Limited (IEC: 3402000300) imported multiple consignments as detailed in Annexure A of the subject Show Cause Notice (SCN) dated 14.05.2025. As per the show cause notice, the goods were declared under Customs Tariff Headings (CTH) 90049090. Audit scrutiny revealed the importer had self-assessed the Bills of Entry and appears to have Short-levy of BCD rate by wrongfully availing the benefit of concessional BCD rates under Notification No. 20/2020-Cus., dated 09.04.2020. As the importer got monetary benefit due to said act, it is apparent that the same was done deliberately by willful mis-classification of the said goods in the Bills of Entry during self-assessment.

**15.1.** 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 benefit of concessional rate of BCD under Notification No. 20/2020-Cus., dated 09.04.2020 for the subject goods be rejected and BCD rates *under CTH* 90049090 be levied.
- ii. Whether differential BCD amount of **Rs. 4,05,280/- (Rupees Four Lakh Five Thousand Two Hundred and Eighty Only)** with respect to the items covered under Bill of entry as mentioned in Annexure A to this notice be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962.
- iii. Whether the subject goods as **detailed in Annexure-A** to this notice having a total assessable value of **Rs. 31,22,339/- (Rupees Thirty-One Lakh Twenty-Two Thousand Three Hundred and Thirty-Nine Only)** should be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
- iv. Whether penalty be imposed under Section 112(a) and/or 114A of the Customs Act, 1962.

**16.** 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 submissions and documents/evidences available on record.

**a) Benefit of concessional rate of BCD under Notification No. 20/2020-Cus., dated 09.04.2020 availed by Importer.**

As per Show Cause Notice, some importers were engaged in imports of VTM (Viral Transport Media) kits and RNA extraction kits by availing benefit of S.No. 4 of the Notification No. 20/2020-Cus., dated 09.04.2020 and inputs for VTM kits such as nasopharyngeal swab and plastic tubes by claiming benefit of S.No. 5 of Notification No. 20/2020-Cus., dated 09.04.2020. The VTM kits and RNA extraction kits are not Covid-19 testing kits and the benefit under S.No. 04 of Notification No. 20/2020-Cus., dated 09.04.2020 is not available for the same. Therefore, only RT-PCR testing kits and Rapid Antigen/Antibody testing kits for Covid-19 would qualify for the benefit under Sr. No. 4 of Notification No. 20/2020-Cus., dated 09.04.2020. Similarly, the raw material of inputs such as nasopharyngeal swab and plastic tubes required to prepare VTM kits and the raw material or inputs required to prepare RNA extraction kits are also not eligible for benefit under S.No. 5 of the Notification No. 20/2020-Cus., dated 09.04.2020.

**a.1.** In this case M/s. Sure Safety (India) Limited (IEC: 3402000300) at 'Plot No. 42, A/B, Yoginagar Township B/S Zenith, Tin, NH No. 8, Chhani, Vadodara Gujarat-391740 imported the items as mentioned in Annexure-A to the show

Cause notice and availed benefit of concessional BCD rates under Notification No. 20/2020-Cus., dated 09.04.2020. The noticee has raised invoices for supply to Government hospitals which were ear marked for pandemic care. **The noticee in their submission has claimed that all the goods were supplied to government hospitals. The items imported by the noticee are SAVIOUR CHEMI SPLASH GOGGLES (UNCOATED LENS PERFORMING PPE ITEMS MODEL NO. EYSAV-CHS (ALT), which are “Eye protective goggles”.**

**a.2. On going through the Bills of entry as annexed in the instant notice, I find that the Importer** have imported the following item:-

“SAVIOUR CHEMI SPLASH GOGGLES (UNCOATED LENS PERFORMING PPE ITEMS MODEL NO. EYSAV-CHS (ALT)”

When the above item was verified from open sources, it was found that these are **Eye protective goggles** for protection of Eyes against any damages including indirect prevention of entry through eyes of Virus besides protection against dirt, Contaminants, Blood or Fluid Splashes etc. The Details of import are as below;

. import vide BOE: 7648868, DT.13.05.2020. import invoice no.03356904, Dt.20.04.2020.

. import vide BOE:7947706, DT.19.06.2020. import invoice no.03356926-2, Dt.25.05.2020

. import vide BOE: 7911004, DT.16.06.2020. import invoice no.03556925, Dt.12.05.2020.

**a.3.** Thus, these are professional and personal protection kit (PPE) equipment. In fact it is not only used in hospitals but also in various places where there is an issue of risk/security of eyes. The Notification 20/2020 allows exemption from BCD and health cess on personal protection equipment and an equipment like eye protective google is a part of the whole PPE Kit used for safety in hospitals. I however found that the details provided by the Noticee w.r.t. supply of various goods in various Hospitals during the period does not include the goggles but, in the abov mentioned exemption notification no. 20/2020, there is no specific condition that the imported goods are to be supplied to any health institutions/organisations. Further, I find that the Noticee has stated that they have supplied all the imported items to hospitals during the COVID period but they have not provided any documentary evidences of the same. However, on going through the commercial invoices for supply to the Hospitals as submitted by the importer and as discussed above, I find that all the items mentioned in the invoices are personal protection equipment and therefore, it can be safely concluded that the subject imported item was also supplied by the importer to health organisations during COVID period.

a.4 The above mentioned exemption Notification categorically includes personal protection equipment as the goods upon which whole of BCD and whole of health cess was exempted on import till 30.9.2020 and therefore, I find that the importer is eligible for exemption of whole of the BCD and whole of health cess in this case as they have imported personal protection googles (equipment) as clearly mentioned in the Bills of entry attached in the instant SCN.

**16.1. Therefore, as discussed in para 16 above, no differential duty is payable by the noticee as the goods imported are eligible under sr. no. 3 of the Notification No. 20/2020-Cus., dated 09.04.2020.** Further, I find that since there is no duty liability in the subject case of import, there is no issue of any demand of short paid duty and accordingly, there is no issue of any demand of interest or penalty.

17. In view of the above facts, I pass the following order:

**ORDER**

I. I hereby drop all the proceedings initiated by the SCN No. 135/2025-26/ADC/Gr.VB/NS-V/CAC/JNCH dated 14.05.2025 against the Importer and close the instant case.

18. 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.

  
(डॉ. सतीश कुमार / Dr. Satish Kumar)

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

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