OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V)
सीमाशुल्कआयुक्त (एनएस - V) काकार्यालय
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
जवाहरलालनेहरुसीमाशुल्कभवन, न्हावाशेवा,
TALUKA – URAN, DISTRICT - RAIGAD, MAHARASHTRA -400707
तालुका - उरण, जिला - रायगढ़ , महाराष्ट्र 400707

DIN – 20260178NX0000009E4E	**Date of Order: 01.01.2026**
F. No. S/10-158/2024-25/COMMR./NS-V/CAC/JNCH	**Date of Issue: 01.01.2026**
SCN No.: 1556/2024-25/COMMR./NS-V/CAC/JNCH	
SCN Date: 02.01.2025	
Passed by: Sh. Anil Ramteke **Commissioner of Customs, NS-V, JNCH**	
Order No: 331/2025-26/COMMR/NS-V/CAC/JNCH	
Name of Noticee: M/s. Rowwet Mobility Private Limited (IEC: AAJCR5844F)	

ORDER-IN-ORIGINAL
मूल - आदेश

1. The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।

2. Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D'Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम 1962 की धारा 129 (ए) के तहत इस आदेश के विरुद्ध सी.ई.एस.टी.ए.टी., पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीज़नल बेंच), 34, पी. डी'मेलो रोड, मस्जिद (पूर्व), मुंबई - 400009 को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

3. Main points in relation to filing an appeal: -

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Form - Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy).

फार्म - सीए3, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए).

Time Limit - Within 3 months from the date of communication of this order.
समय सीमा - इस आदेश की सूचना की तारीख से 3 महीने के भीतर

Fee -फीस-

(a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less.

(क) एक हजार रुपय जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम 5 लाख रुपये

या उस से कम है।

(b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 Lakh.

(ख) पाँच हजार रुपये – जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम 5 लाख रुपये से अधिक परंतु 50 लाख रुपये से कम है।

(c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.

(ग) दस हजार रुपये – जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम 50 लाख रुपये से अधिक है।

Mode of Payment - A crossed Bank draft, in favor of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.

भुगतान की रीति – क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीय कृत बैंक द्वारा सहायक रजिस्ट्रार, सी.ई.एस.टी.ए.टी., मुंबई के पक्ष में जारी किया गया हो तथा मुंबई में देय हो।

General - For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

सामान्य - विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, 1962, सीमाशुल्क (अपील) नियम, 1982, सीमाशुल्क, उत्पाद शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, 1982 का संदर्भ लिया जाए।

4. Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129E of the Customs Act 1962.

4. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उसमें माँगे गये शुल्क अथवा उद्गृहीत शास्ति का 7.5 % जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा न किये जाने पर अपील सीमाशुल्क अधिनियम, 1962 की धारा 129 E के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी।

Subject: Adjudication of Show Cause Notice No. SCN NO. 1556/2024-25/COMMR./NS-V/CAC/JNCH dated 02.01.2025 issued to M/s. Rowwet Mobility Private Ltd (IEC: AAJCR5844F). – reg.

BRIEF FACTS OF THE CASE

1.1. It is stated in the Show Cause Notice (SCN) No. 1556/2024-25/COMMR./NS-V/CAC/JNCH dated 02.01.2025 that during the course of Transaction Based Audit (TBA) by the Audit Commissionerate, JNCH, Nhava Sheva, Mumbai Zone-II, it was found that a number of importers were importing goods having description "E- Bike Spare Parts (IN CKD Condition)" by mis- classifying them under CTH 87141090 and paid Basic Customs Duty (BCD) @15% ad- valorem. One such importer was identified as M/s. ROWWET MOBILITY PRIVATE LIMITED (IEC: AAJCR5844F), (hereinafter referred to as 'the Importer') having registered address at 1194/27B, Ground Floor, Krupa Apartment, Shivaji Nagar, Pune- 411005.

1.2.1 that upon scrutiny of import data retrieved from the ICES, it was found that the said importer had filed multiple Bills of Entry for the clearance of goods. The description of imported goods and the details of short payment of duty done by the importer is tabulated as under:

Table-1

(Amt. in Rs.)

S.No.	B/E No. & Date	CTH	Description of goods	Assessable Value	Duty Paid	Duty Payable	Differential Duty
1	5956733/ 23.10.2021	8714 1090	E-Bike Spare Parts (In CKD Condition)	2707023	604343	2663710	2059367
2	5831605/ 13.10.2021	8714 1090	E-Bike Spare Parts (In CKD Condition)	4203297	938386	4136044	3197658
3	6526500/ 18.01.2020	8714 1090	E-Bike Spare Parts (In CKD Condition)	60521	29728	59553	29825
4	7654269/ 13.05.2020	8714 1090	E-Bike Spare Parts CKD	93358	45858	91864	46006
5	6853495/ 27.12.2021	8714 1090	E-Scooter in CKD Form/ Scooter Spare Parts	11663207	2603811	11476596	8872785
6	5989938/ 25.10.2021	8714 1090	E-Bike Spare Parts (In CKD Condition)	19372	4325	19062	14737

7	6357766/ 22.11.2021	8714 1090	E-Bike Spare Parts	4331136	966926	4261838	3294912
8	6468684/ 30.11.2021	8714 1090	E-Scooter Spare Parts	284720	63564	280165	216601
Total				**2,33,62,633**	**52,56,941**	**2,29,88,832**	**1,77,31,891**

1.2.2. that the importer had classified the said goods under Customs Tariff Item 87141090 and paid BCD @15% ad- valorem. IGST was paid @5% under Sr. no. 242A of Schedule I for the Bills of Entry at sr. no. 1, 2, 5, 6, 7 & 8 and @28% under Sr. No. 174 of Schedule IV of IGST Notification No. 01/2017- Cus dated 28.06.2017 for the Bills of Entry at sr. no. 3 & 4 of the Table-1 above. It, however, appears that the subject goods are correctly classifiable under Customs Tariff Item 87119090 where BCD is payable @50% by virtue of BCD exemption available under Notification No. 50/2017 dated 30.06.2017 Sr. No. 531A (2). Also, IGST is payable @28% under Sr. No. 173 of Schedule IV of IGST Notification No. 01/2017- Cus dated 28.06.2017.

1.2.3. that upon further scrutiny of Bills of Entry at the time of post clearance audit, it was observed that:

(a) In the commercial Invoices uploaded in e-sanchit, description of the goods under import is mentioned as "E- Bike Spare Parts" and their price is given "Per Unit". A unit of the goods here clearly signifies that it is not spare parts but a complete unit of the E-Bike in CKD condition and hence, the appropriate classification of the imported goods is under CTH 87119090. Further, in the Bill of Lading uploaded in e-sanchit, description of the goods under import is mentioned as "Complete Electric Scooter For R & D Purpose" making clear that goods under import are classifiable under CTH 87119090.

(b) Importer have mis- classified the goods under CTH 87141090 and paid BCD @15% ad-valorem. However, in the instant case, since the imported goods are correctly classifiable under CTH 87119090, they attract payment of BCD @50% by virtue of BCD exemption available under Notification No. 50/2017 dated 30.06.2017 Sr. No. 531A (2) and this has resulted in the short payment of duty.

1.3.1. For CTH 8714, the relevant excerpts of the Custom Tariff Act, 1975 is reproduced below for ready reference.

871410 PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS NOS. 8711 TO 8713

871410 – Of motorcycles (including mopeds):

871410 90 --- Other:

...

...

871499 - Other:

8714 9990 --- Other

1.3.2. For CTH 8711, the relevant excerpts of the Custom Tariff Act, 1975 is reproduced below for ready reference.

8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars

871190 – Other

...

...

8711 9090 --- Other:

1.3.3. Further, under CTH 87119090, the applicability of Basic Custom Duty (BCD) is @100%, however, due to the BCD exemption available under Notification No. 50/2017 dated 30.06.2017 Sr. No. 531A (2), effective Basic Customs Duty applicable here is @50%. The relevant portion of the said BCD exemption Notification is reproduced as under:

S. No.	Chapter/ Heading/ Sub-Heading/ Tariff item	Description of goods	Standard rate	*IGST*	*Con. No.*
531A	*8711*	Electrically operated motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, if imported,-			
		(1) As a knocked down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,-	*10%*		
		(a) disassembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric Compressor not mounted on chasis;	*15%*		
		(b) pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric Compressor not mounted on a chasis or a body assembly			
		(2) in a form other than (1) above	*50%*		

1.4.1. Further, from the above explanation it is clear that CTH 8711 is meant for complete unit of Bikes and CTH 8714 is for the parts and accessories.

1.4.2 It also appears that though the goods under import are complete unit of E-Bikes in CKD condition, they have been mis- classified under the CTH that is meant for parts and accessories and this has been done by the importer for evading the legitimate Customs duty that was otherwise leviable on them.

1.5.1 In view of the above, a Consultative letter vide F. No. S/2-Audit-Gen-434/2021-22/JNCH/C1 dated 15.12.2021 **(RUD-1)** was issued to the importer advising them to pay the differential duty of **Rs. 52,86,850/-** along with applicable interest and penalty under Section 28(4) of the Customs Act, 1962. However, no reply/ communication was received from the importer's side in this regard.

1.5.2 Further, on further scrutiny of past imports made by the importer, it is observed that there were some more Bills of Entry wherein short payment of duty was done by importer for similar imports. Accordingly, details of all Bills of Entry for which there is short payment of duty are tabulated above as Table-1 and is calculated to be **Rs. 1,77,31,891/-**.

1.6. Thus, from the above, it appears that goods under import are correctly classifiable under CTH 87119090 instead of CTH 87141090. Hence, importer is liable to pay BCD @50%. Thus, it appears that the importer has indulged in mis-classification of the goods with an intention to evade duty resulting in a loss to the government exchequer. Therefore, by resorting to the aforesaid mis- classification of the subject goods, importer has short paid duty amounting to **Rs. 1,77,31,891/- (Rs. One Crore Seventy-Seven Lakh Thirty-One Thousand Eight Hundred Ninety-One Only)** as detailed in Table-1 above. It also appears that the importer wilfully mis-stated the classification of the imported goods with an intention to pay less duty. Consequently, the duty short paid is recoverable from the importer under section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962 and for the same reasons penalty is required to be imposed on them under Section 114A of the Customs Act, 1962. Further, as the importer has mis-declared the classification of the imported goods, it appears that the subject goods are liable to confiscation under Section 111(m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a) & (b) and/or 114A ibid.

1.7. That, consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-assessment' has been introduced in customs clearance. Section 17 of the Customs Act, effective from 08.04.2011 [CBIC's (erstwhile CBEC) Circular No. 17/2011 dated 08.04.2011], provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting a bill of entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962), the bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System in the Indian Customs Electronic Data Interchange System either through ICEGATE or

by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the importer who has to ensure that he declared the correct classification, declaration, applicable rate of duty including IGST, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the bill of entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 08.04.2011, it is the added and enhanced responsibility of the importer more specifically the RMS facilitated Bill of Entry, to declare the correct classification, description, value, notification benefit, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods. In other words, the onus on the importer in order to prove that they have classified the goods correctly by giving the complete description of the goods.

1.8. that, as discussed above, it is the responsibility of the importer to classify the goods under import properly. In the instant case, the importer has assessed the impugned goods namely "E- Bike Spare Parts (IN CKD Condition)" under CTH 87141090 which is wrong and paid Basic Customs Duty @15%. On the other hand, the subject goods which are correctly classifiable under CTH 87119090 attract payment of Basic Customs Duty @50% and this resulted in short payment of duty. It appears that the importer has done the self- assessment wrongly with an intention to get financial benefit by paying lesser duty. The wrong assessment of goods is nothing but suppression of facts with an intention to get financial benefit. Hence, it appears that the importer has suppressed the facts, by wrong assessment of the impugned goods leading to short payment of duty. As there is suppression of facts, extended period of five years can be invoked for demand of duty under Section 28 (4) of the Customs Act, 1962.

1.9. Legal provisions applicable in the case:

1.9.1 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 amount has not been paid correctly. Section 17 (Assessment of duty), subsection (1) 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.'

1.9.2 **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).'

1.9.3 **Section 46 (Entry of goods on importation),** subsection (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.'

1.9.4 **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 or in the case of baggage with the declaration made

under section 77 in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

1.9.5 **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, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, 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 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, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher.'

1.9.6. **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 willful 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.'

1.10. Therefore, in view of the above facts, it appears that the importer has deliberately not paid the duty by willful mis-statement as it was his duty to declare correct applicable rate of duty in the entry made under Section 46 of the Customs Act, 1962, and thereby evaded duty amounting to **Rs. 1,77,31,891/- (Rs. One Crore Seventy-Seven Lakh Thirty-One Thousand Eight Hundred Ninety-One Only)**. Therefore, for their acts of omissions/commissions, the differential duty, so not paid, is liable for recovery from the importer under Section 28(4) of the Customs Act, 1962 by invoking extended period of limitation, along with applicable interest under section 28AA of the Customs Act, 1962.

1.11. It appears that as the importer has mis-declared the classification of the imported goods, the subject goods are liable to confiscation under Section111(m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a) & (b) and/or 114A ibid.

1.12. Therefore, in terms of Section 124 read with Section 28(4) of the Customs Act, 1962; M/s. Rowwet Mobility Private Limited (IEC: AAJCR5844F) is hereby called upon to show cause to the Commissioner of Customs, NS-V, JNCH, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra – 400707, within 30 days of the receipt of the notice, as to why:

i. The classification of the goods imported vie Bills of Entry as mentioned in Table-1 for CTH 87141090 for BCD @15% should not be rejected and be re-classified and re-assessed under CTH 87119090 with BCD @50% under Notification No. 50/2017 dated 30.06.2017 Sr. No. 531A (2) as discussed above.

ii. Accordingly, differential duty amount of **Rs. 1,77,31,891/- (Rupees One Crore Seventy-Seven Lakh Thirty-One Thousand Eight Hundred Ninety-One Only)** with respect to the items covered under Bills of entry as mentioned in 'Table-1' to this notice should not 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. The subject goods as detailed in 'Table-1' to the subject notice having a total assessable value of **Rs. 2,33,62,633/- (Rupees Two Crore Thirty-Three Lakh Sixty-Two Thousand Six Hundred Thirty-Three Only)** should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

iv. Penalty should not be imposed on the Importer under Section 112 (a) and/or 112 (b) and/or 114A of the Customs Act, 1962.

RECORD OF PERSONAL HEARINGS

2.1. There is only one notice in the subject SCN viz., M/s. Rowwet Mobility Private Limited.

2.2. In compliance of provisions of Section 28(8) read with Section 122A of the Customs Act, 1962 and in terms of the principle of natural justice, the Noticee was granted opportunities of Personal Hearing (PH) on 03.11.2025, 20.11.2025, 02.12.2025 and 17.12.2025 and, for the same reasons, PH intimation letters were issued by speedpost. Further, PH intimation letters were also forwarded to the Notice at their email address, i.e., info@rowwet.in. The Noticee's Managing Director, Sh. Rahul Nahata, attended the PH in person on 17.12.2025 before the Adjudicating Authority and requested time till 24.12.2025 to submit their written submission. However, the Noticee did not provide any written submission before the authorised time limit to Adjudicate the subject SCN.

DISCUSSION AND FINDINGS

3.1. I have carefully gone through the subject Show Cause Notice (SCN) and its enclosures, material on record and facts of the case. Accordingly, I proceed to decide the case on merit.

3.2. Section 122A of the Customs Act, 1962, stipulates that the Adjudicating Authority shall give an opportunity of being heard to a party in a proceeding, if the party so desires. The adjudicating authority may, if sufficient cause is shown, at any stage of proceeding, grant time, from time to

time, to the parties or any of them and adjourn the hearing, provided that no such adjournment shall be granted more than three times to a party during the proceeding.

3.3. I find that in the instant case, in compliance of provisions of Section 28(8) read with Section 122A of the Customs Act, 1962 and in terms of the principle of natural justice, opportunities for Personal Hearing (PH) on 03.11.2025, 20.11.2025, 02.12.2025 and 17.12.2025 were provided by the Adjudicating Authority to the Noticee. It is observed that PH letters were sent on the address given in the SCN via speedpost. The Noticee did not appear before the Adjudicating Authority in the Personal Hearings granted to them nor submitted any letter or email in response to the Personal Hearing intimation letters. From the aforesaid facts, it is observed that sufficient opportunities have been given to the Noticee but they chose not to join the adjudication proceedings.

3.4. The Noticee did not participate in the adjudication proceedings inspite of the fact of service of letters for personal hearings in terms of Section 153 of Customs Act, 1962. Section 153 of the Customs Act, 1962 reads as under:

SECTION 153. Modes for service of notice, order, etc. - (1) An order, decision, summons, notice or any other communication under this Act or the rules made thereunder may be served in any of the following modes, namely: -

---

(b) by a registered post or speed post or courier with acknowledgement due, delivered to the person for whom it is issued or to his authorised representative, if any, at his last known place of business or residence;

Therefore, in terms of Section 153 of the Customs Act, 1962, it is observed that PH letters were duly served to the said Noticee, but they did not respond. From the aforesaid facts, it is observed that sufficient opportunities have been given to the said Noticee but they chose not to join the adjudication proceedings. As the matter pertains to recovery of government dues, so even in absence of the said Noticees from adjudication proceedings, I am compelled to decide the matter in the interest of revenue in time bound and logical manner.

3.5. In this regard, it is pertinent to refer to the case of ***Sumit Wool Processors Vs. CC, Nhava Sheva [2014(312) E.L.T. 401 (Tri.-Mumbai)]*** wherein Hon'ble CESTAT, Mumbai has observed that natural justice not violated when opportunity of being heard given and notices sent to addresses given by the Noticee. If appellants fail to avail such opportunity, mistake lies on them - Principles of natural justice not violated.

"8.3 We do not accept the plea of Mr. Sanjay Kumar Agarwal and Mr. Parmanand Joshi that they were not heard before passing of the impugned orders and principles of natural justice has been violated. The records show that notices were sent to the addresses given and

sufficient opportunities were given. If they failed in not availing of the opportunity, the mistake lies on them. When all others who were party to the notices were heard, there is no reason why these two appellants would not have been heard by the adjudicating authority. Thus, the argument taken is only an alibi to escape the consequences of law. Accordingly, we reject the plea made by them in this regard." 2014 (312) E.L.T. 401 (Tri. - Mumbai)"

3.6. Considering the aforesaid scenario and the fact that the Noticee has not participated in the adjudication proceedings, I take up this SCN for discussion on the merit of the case. With regard to proceeding to decide the case following the principle of natural justice, reliance is placed on the decision of the Hon'ble High Court of Allahabad in the case of ***Modipon Ltd. Vs. CCE, Meerut [reported in 2002(144) ELT 267 (All.)]*** effectively dealing with the issue of natural justice and personal hearing. The extract of the observations of Hon'ble Court is reproduced herein below for reference:

"Natural justice - Hearing - Adjournment - Adjudication - Principle of audi alteram partem does not make it imperative for the authorities to compel physical presence of the party for hearing and go on adjourning proceedings so long as party does not appear before them - What is imperative for the authorities to afford the opportunity- If the opportunity afforded is not availed of by the party concerned, there is no violation of the principles of natural justice. The fundamental principles of natural justice and fair play are safeguards for the flow of justice and not the instruments for delaying the proceedings and thereby obstructing the flow of justice.

Natural justice - Hearing - Adjudication - Requirement of natural justice complied with if person concerned afforded an opportunity to present his case before the authority - Any order passed after taking into consideration points raised in such application not invalid merely on ground that no personal hearing had been afforded, all the more important in context of taxation and revenue matters. [1996 (2) SCC 98 relied on][para 22]".

3.7. In view of the above, it is observed that sufficient opportunities have been given the Noticee but they chose not to join the adjudication proceedings. Having complied with the requirement of the principle of natural justice and having granted Personal Hearings, I proceed to decide the matter on merits, being time bound in terms of Section 28(9) of the Customs Act, 1962, bearing in mind submissions / contentions made by all the notices.

3.8. It is alleged in the subject Show Cause Notice that the Noticee, M/s. Rowwet Mobility Pvt. Ltd. has assessed the impugned goods namely "E- Bike Spare Parts (IN CKD Condition)" under CTH 87141090 which is wrong and paid Basic Customs Duty @15%. On the other hand, the subject goods which are correctly classifiable under CTH 87119090 attract payment of Basic Customs Duty @50% and this resulted in short payment of duty. The subject SCN proposes re-classification of the subject imported goods under CTH 87119090 and the differential duty of Rs.1,77,31,891/- (Rs. One Crore Seventy-Seven Lakh Thirty-One Thousand Eight Hundred Ninety-One Only), short-paid by the importer, is proposed to be recovered under Section 28(4) of the Customs Act, 1962, along with applicable interest. Further, the SCN also proposes

confiscation of the impugned goods under Section 111(m) and imposition of penalty on the Noticee under Section 112 (a) and/or 112(b) and /or 114A of the Customs Act, 1962.

3.9. On a careful perusal of the subject Show Cause Notice and the case records, I find that following main issues are involved in this case which are required to be decided by examining each of the issues based on the facts and circumstances mentioned in the subject SCN, provisions of the Customs Act, 1962, nuances of various judicial pronouncements as well as documents / evidences available on record as under:

3.9.1. Whether the classification of the goods imported vide Bills of Entry as mentioned in Table-1 of the subject SCN under CTH 87141090 with BCD @15% should not be rejected and be re-classified and re-assessed under CTH 87119090 with BCD @50% under Sr. No. 531A (2) of Notification No. 50/2017 dated 30.06.2017.

(i) I note that the Noticee, M/s. Rowwet Mobility Pvt. Ltd. had imported the goods having description "E- Bike Spare Parts (IN CKD Condition)" as detailed in Table-1 to the subject SCN. The Noticee had classified the subject imported goods under CTH 87141090 and paid BCD @15% ad valorem. As per the subject Notice, the imported goods as detailed in Table-1 to the SCN are more appropriately classifiable under CTH 87119090 with BCD to be re-assessed as 50% ad valorem under Sr. No. 531A (2) of Notification No. 50/2017 dated 30.06.2017. Thus, I find that the main issue involved here is determination of correct HSN classification and applicable duty rate for the impugned imported goods.

(ii) I note that in the commercial Invoices uploaded in e-sanchit, description of the goods under import is mentioned as "E- Bike Spare Parts" and their price is given "Per Unit". A unit of the goods here clearly signifies that it is not spare parts but a complete unit of the E-Bike in CKD condition. Further, in the Bill of Lading uploaded in e-sanchit, description of the goods under import is mentioned as "Complete Electric Scooter For R & D Purpose".

(iii) I find that in the Bill of Entry No. 6853495 dated 27.12.2021, the description of imported goods is declared as "ELECTRIC SCOOTER IN CKD FORM WITHOUT BATTERY AND CHARGER" in the commercial invoice. Further, I find that, in Packing List of the said Bill of Entry No. 6853495 dated 27.12.2021, the description of the imported goods is also declared as "Electric Scooter in CKD condition". Thus, I find that the imported goods detailed in the Table-1 to the subject Notice is nothing but "ELECTRIC SCOOTER IN CKD FORM WITHOUT BATTERY AND CHARGER".

(iv) I note that the importer had classified the subject imported goods ""Electric Scooter in CKD condition" under CTI 87141090 and the subject SCN proposes the classification of the subject imported goods under CTH 8711. Therefore, it is pertinent to look at the Customs Tariff Headings 87141090 and 8711, and also General Rules of Interpretation, Rule 2(a).

CTH 8714:

8714		**PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713**	
8714 10	-	*Of motorcycles (including mopeds):*	
8714 10 10	- - -	Saddles	kg.
8714 10 90	- --	Other	kg.
8714 20	-	*Of carriages for disabled persons :*	
8714 20 10	---	Mechanically propelled	kg.
8714 20 20	---	Non-mechanically propelled	kg.
8714 20 90	---	Other	kg.
	-	*Other :*	
8714 91 00	--	Frames and forks, and parts thereof	u
8714 92	--	*Wheel rims and spokes :*	
8714 92 10	---	Bicycle rims	u
8714 92 20	---	Bicycle spokes	u
8714 92 90	---	Other	u
8714 93	--	*Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :*	
8714 93 10	---	Bicycle hubs	kg.
8714 93 20	---	Bicycle free-wheels	kg.
8714 93 90	---	Other	kg.
8714 94 00	--	Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg.
8714 95	--	*Saddles :*	
8714 95 10	---	Bicycle saddles	kg.
8714 95 90	---	Other	kg.
8714 96 00	--	Pedals and crank-gear, and parts thereof	kg.
8714 99	--	*Other :*	
8714 99 10	---	Bicycle chains	kg.
8714 99 20	---	Bicycle wheels	kg.
8714 99 90	---	Other	kg.

CTH 8711:

8711		**MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS;**	
8711 10	-	*With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:*	
8711 10 10	---	Mopeds	u
8711 10 20	---	Motorised cycles	u
8711 10 90	---	Other	u
8711 20	-	*With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :*	
	---	*Scooters :*	
8711 20 11	----	Of cylinder capacity not exceeding 75 cc	u
8711 20 19	----	Other	u
	---	*Motor cycles :*	
8711 20 21	----	Of cylinder capacity not exceeding 75 cc	u

(1)		(2)	(3)
8711 20 29	----	Other	u
	---	*Mopeds :*	
8711 20 31	----	Of cylinder capacity not exceeding 75 cc	u
8711 20 39	----	Other	u
	---	*Other :*	
8711 20 91	----	Of cylinder capacity not exceeding 75 cc	u
8711 20 99	----	Other	u
8711 30	-	*With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :*	
8711 30 10	---	Scooters	u
8711 30 20	---	Motor-cycles	u
8711 30 90	---	Other	u
8711 40	-	*With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :*	
8711 40 10	---	Motor-cycles	u
8711 40 90	---	Other	u
8711 50 00	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc	u
8711 60	-	*With electric motor for propulsion:*	
8711 60 10	---	Motor cycles	u
8711 60 20	---	Scooters	u
8711 60 30	---	Mopeds	u
8711 60 90	---	Others	u
8711 90	-	*Other:*	
8711 90 10	---	Side cars	u
8711 90 90	---	Other	u

(v) From the description of the goods mentioned in the Bills of Entry and corresponding documents on e-Sanchit Platform, it is clear that the goods are CKD kits of e-bikes. Thus, the goods as presented are classifiable under heading 8711 as per Rule 2(a) of the general rules of interpretation to Customs Tariff.

Rule 2(a) of General Rules of Interpretation reads as below:

"Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled."

(vi) In view of GRI, Rule 2(a), it is clear that the article imported in unassembled or disassembled condition, that is in CKD condition, are required to be classified under tariff heading of complete or finished article. In the instant case, finished article, i.e., Electric Bike is classified under CTH 8711. Therefore, the Electric scooters imported in the form of CKD condition merit classification under CTH 8711.

(vii). I find that in the case of COLLECTOR OF CUSTOMS, BANGALORE Versus MAESTRO MOTORS LTD. 2004 (174) E.L.T. 289 (S.C.), Hon'ble Supreme Court of India held that:

"20. It was however urged that this Notification exempts 20 components and parts. It was submitted that M/s. Maestro Motors Ltd. must be given benefit of those 20 components and parts. We are unable to accept this submission. These 20 components and parts would get exemption only provided they were imported as components and parts. If they are imported as

components and parts in CKD pack, then the pack as a whole is a car by virtue of the Interpretative Rule. In such a case even these components would not be entitled to exemption."

(viii). In view of above legal position and after going through the CTHs 8714, 8711 and GRI, Rule 2(a), I am of the opinion that the subject imported goods are more appropriately classifiable under CTH 8711. Accordingly, I reject the classification of the impugned imported goods under CTH 87141090 and hold that the subject imported goods are re-classified under CTH 87116020.

(ix) Also, I find that under CTH 8711, the tariff rate of Basic Custom Duty (BCD), for all the tariff items, is 100% ad-valorem, however, the subject Notice proposed BCD exemption available under Sr. No. 531A (2) of Notification No. 50/2017 dated 30.06.2017, effective Basic Customs Duty applicable here is 50% ad-valorem. The relevant portion of the said BCD exemption Notification is reproduced as under:

S. No.	Chapter/ Heading/ Sub-Heading/ Tariff item	Description of goods	Standard rate	*IGST*	*Con. No.*
531A	*8711*	Electrically operated motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, if imported,- (1) As a knocked down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,- (a) disassembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric Compressor not mounted on chasis; (b) pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric Compressor not mounted on a chasis or a body assembly (2) in a form other than (1) above	*10%* *15%* *50%*	--	--

(x) On perusal of the above entry, it is clear that for (1) above, it was mandatory for the imported knocked down kit to contain 'all' the necessary components/parts etc for assembling a complete vehicle. Further, for (1)(a) above, it was mandatory for the imported knocked down kit to contain certain specified parts like battery pack etc. in disassembled form and for (1)(b) above, it was mandatory for the imported knocked down kit to contain certain specified parts like battery pack etc. in pre-assembled form. Thus, to be eligible for benefit under (1) above, it was necessary to import 'all' the parts/components in the kit.

(xi) It is pertinent to mention that exemption notification has to be strictly and narrowly construed. It is settled law that, in an exemption notification, there is no room for any change in the

intendment which envisages the clear meaning of the words used therein. Therefore, the sense in which the law understands or interprets the true intention of the notification should remain intact. In other words, the admissibility of exemption, under a notification, from payment of duty / or availability of payment of duty at reduced rate on specified goods is governed wholly by the language of the notification.

(xii) I find that it is well established that any exemption notification has to be strictly interpreted and in the case of doubt the benefit should go to the department. Hon'ble Apex Court in the case of *Commissioner of Customs (Import), Mumbai Vs. Dilip Kumar & Company [2018 (361) E.L.T. 577 (S.C.)]* has held that exemption notification should be interpreted strictly and ambiguity in exemption notification must be interpreted in favour of the Revenue. The relevant paras, para 41 and 52 of the said order are reproduced below:

> *"41. After thoroughly examining the various precedents some of which were cited before us and after giving our anxious consideration, we would be more than justified to conclude and also compelled to hold that every taxing statute including, charging, computation and exemption clause (at the threshold stage) should be interpreted strictly. Further, in case of ambiguity in a charging provisions, the benefit must necessarily go in favour of subject/assessee, but the same is not true for an exemption notification wherein the benefit of ambiguity must be strictly interpreted in favour of the Revenue/State."*
>
> *"52. To sum up, we answer the reference holding as under -*
> *(1) Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification."*
> *(2) When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue."*

(xiii) In the case of *Saraswati Sugar Mills Vs. Commissioner of C. Ex., Delhi-III* reported at [*2011 (270) E.L.T. 465 (S.C.)*], it was held that an exemption notification has to be strictly construed and that when the wordings of notification are clear, then the plain language of the notification must be given effect to. Relevant portion of the judgment is extracted below:

> *"7. The Tariff Act prescribes the rate of duty for each chapter head and sub-head. The Tariff Act has authorized the Central Govt. to modify the rates/duty by issuing notifications. Since exemption notifications are issued under delegated legislative power, they have full statutory force. The Notification No. 67/95-C.E., dated 16-3-1995 specifically exempts capital goods as defined in Rule 57Q of the Rules. The other condition that is envisaged in the Notification is that the "capital goods' should be manufactured in a factory and used within the factory of production. If these twin conditions are satisfied, the capital goods are exempt from payment of excise duty. A party claiming exemption has to prove that he/it is eligible for exemption contained in the notification. An exemption notification has to be strictly construed. The conditions for taking benefit under the notification are also to be strictly interpreted. When the wordings of notification is clear, then the plain language of the notification must be given effect to. By way of an interpretation or construction, the Court cannot add or substitute any word while construing the notification either to grant or deny exemption. The Courts are also not expected to stretch the words of notification or add or subtract words in order to grant or deny the benefit of exemption notification. In Bombay Chemicals (P) Ltd. v. CCE - (1995) Supp (2) SCC 64 = 1995 (17) E.L.T. 3 (S.C.), a three Judge Bench of this Court held that an exemption notification should be construed strictly, but once an article is found to satisfy the test by which it falls in the notification, then it cannot be excluded from it by construing such notification narrowly"*

(xiv) I also find that it is a settled law that a person who claims exemption or concession has to establish that he is entitled to that exemption or concession and the exemption has to be construed based upon the settings on which the provision has been placed in the statute and the object and purpose to be achieved. In this regard, I place reliance on the judgement of the Hon'ble Supreme Court in the case of *CCE, New Delhi Vs Hari Chand Shri Gopal and Others [2010 (260) ELT 3 (SC)]*, wherein, the issue of grant and claim of exemption has been clarified by holding as under:

> *"a person who claims exemption or concession has to establish that he is entitled to that exemption or concession. A provision providing for an exemption, concession or exception, as the case may be, has to be construed strictly with certain exceptions depending upon the settings on which the provision has been placed in the statute and the object and purpose to be achieved. If exemption is available on complying with certain conditions, the conditions have to be complied with. The mandatory requirements of those conditions must be obeyed or fulfilled exactly, though at times, some latitude can be shown, if there is a failure to comply with some requirements which are directory in nature, the non-compliance of which would not affect the essence or substance of the notification granting exemption."*

(xv) Similarly, the Hon'ble Supreme Court of India in the case of *M/s Novopan India Ltd Vs. Collector of C. Ex and Customs, Hyderabad 1994 (73) E.L.T.769 (SC)*, has held that:

> *"a person, invoking an exception or exemption provisions, to relieve him of tax liability must establish clearly that he is covered by the said provisions and, in case of doubt or ambiguity, the benefit of it must go to the State."*

(xvi) In view of the above legal position and after having gone through the provisions of the subject Serial No. 531A of the Notification No. 50/2017 dated 30.06.2017, I find that when the words used in the exemption notification are plain and clear in meaning and do not admit of any doubt or ambiguity, such words, represent the legislative intent, leaving no room for any construction of the words to gather any other intention therefrom.

(xvii) The entry classifies electric two-wheelers based on whether they are imported as fully disassembled KD kits, partially assembled KD kits, or in any other form, with the decisive factors being completeness of components and whether critical systems are mounted on the chassis/body. In the Clause (2), the word "form" refers to the physical condition and degree of assembly of the electric vehicle at the time of import. Accordingly, clause (2) covers all imports of electrically operated motorcycles and similar vehicles which are not imported as a knocked down kit containing all necessary components which is the case in the instant SCN. Therefore, the imported goods need to be classified in a residual category, i.e., Clause (2), as the import does not satisfy the conditions prescribed under clause (1).

(xviii) In view of the findings in para 3.9.1(iii), foregoing discussions and above referred judgements, I find that the subject goods are imported without Battery Pack and Charger. In order to claim benefit under Sr. No. 531A (1a) or Sr. No. 531A(1b) ibid., CKD kits must also contain Battery Pack and Charger. Therefore, I am of the opinion that the subject goods are eligible to claim BCD exemption benefit of Sr, No. 531A (2), ibid., only. Accordingly, I hold that the subject goods should be re-classified under CTH 87116020 and re-assessed BCD rate of 50% ad-valorem under Sr, No. 531A (2), ibid.

3.9.2. **Whether the differential duty of amount Rs. 1,77,31,891/- (Rupees One Crore Seventy-Seven Lakh Thirty-One Thousand Eight Hundred Ninety-One Only) with respect to the items covered under Bills of entry as mentioned in 'Table-1' to the subject notice should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962.**

(i) After having determined the correct classification of the impugned imported goods, it is imperative to determine whether the demand of differential/short paid duty as per the provisions of Section 28(4) of the Customs Act, 1962, in the subject SCN is sustainable or otherwise. In this regard, the relevant legal provision is as under:

SECTION 28(4) of the Customs Act, 1962.

Recovery of duties not levied or not paid or short-levied or short- paid or erroneously refunded. –

(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.

(ii). I have determined in the preceding paras that the impugned imported goods are correctly classifiable under CTH 87116020 with BCD rate 50% ad-valorem under Sr, No. 531A (2), ibid. I find that being a regular importer, the Noticee must be well aware of the type of equipment, their parts and accessories, correct classification and leviability of duty rates thereon. However, in the instant case, they did not declare the correct CTH and applicable duty rates on the imported goods in the Bills of Entry. I find that the Noticee wilfully mis-classified the goods under wrong CTH 87141090, when knowing that the imported goods were rightly classifiable under CTH 87116020. Had the department not raised the issue and initiated procedure under the Customs Act, 1962 in this case, the duty so evaded might have gone unnoticed & unpaid. The Noticee has paid less duty by mis-declaring CTH of the subject goods, which tantamount to suppression of material facts and wilful mis-statement. The Noticee mis-classified the goods and suppressed the correct duty rates on the goods to evade duty. This shows wilful suppression, mis-statement and malafide intention of the Noticee to evade payment of legitimately payable duty. As the Noticee got monetary benefit due to their wilful mis-declaration and evasion of applicable duty on the subject goods, hence, I find that duty was correctly demanded under Section 28(4) of the Customs Act, 1962, by invoking extended period.

(iii) I find that the Noticee evaded correctly payable duty by intentionally suppressing the correct classification of the imported product by not declaring the same at the time of filing of the Bills of Entry. Further, they wilfully mis-classified the goods under wrong CTH 87141090 when knowing that the imported goods were rightly classifiable under 87116020 which attracts BCD rate of 50% under Serial No. 531A (2) ibid. By resorting to this deliberate suppression of facts and wilful mis-classification, the Noticee has not paid the correctly leviable duty on the imported goods resulting in loss to the government exchequer. Thus, this wilful and deliberate act was done with the fraudulent intention to claim ineligible lower rate of duty.

(iv) Regarding the larger period of limitation attracted in this case, I find that in the instant case, as elaborated in the foregoing paras, to evade payment of correctly leviable duty, the Noticee mis-classified and suppressed the correct classification of the impugned goods, and also fraudulently claimed lower rate of duty at the time of filing of the Bills of Entry. Therefore, I find that in the instant case there is an element of 'mens rea' involved. The instant case is not a simple case of bonafide wrong declaration of CTH. and claiming lower rate of duty. Instead, in the instant case, the Noticee deliberately chose to mis-classify the goods imported to claim lower rate of duty, being fully aware of the correct nature and classification of the imported goods. This wilful and deliberate act clearly brings out their 'mens rea' in this case. Once the 'mens rea' is established on the part of the Noticee, the extended period of limitation, automatically get attracted.

(v) In view of the foregoing, I find that, due to deliberate / wilful mis-classification of goods, duty demand against the Noticee has been correctly proposed under Section 28(4) of the Customs Act, 1962 by invoking the extended period of limitation. In support of my stand of invoking extended period, I rely upon the following court decisions:

(a) 2013(294)E.L.T.222(Tri.-LB): Union Quality Plastic Ltd. Versus Commissioner of C.E. & S.T., Vapi [Misc. Order Nos.M/12671-12676/2013-WZB/AHD, dated 18.06.2013 in Appeal Nos. E/1762-1765/2004 and E/635- 636/2008]

In case of non-levy or short-levy of duty with intention to evade payment of duty, or any of circumstances enumerated in proviso ibid, where suppression or wilful omission was either admitted or demonstrated, invocation of extended period of limitation was justified.

(b) 2013(290)E.L.T.322 (Guj.): Salasar Dyeing & Printing Mills (P) Ltd. Versus C.C.E. & C., Surat-I; Tax Appeal No. 132 of 2011, decided on 27.01.2012.

Demand - Limitation - Fraud, collusion, wilful misstatement, etc. - Extended period can be invoked up to five years anterior to date of service of notice - Assessee's plea that in such case, only one year was available for service of notice, which should be reckoned from date of knowledge of department about fraud, collusion, wilful misstatement, etc., rejected as it would lead to strange and anomalous results;

(vi) I note that the Noticee has classified the imported goods under CTH 87141090 whereas the goods should fall under CTH 87116020 attracting BCD rate of 50% under Serial No. 531A (2) ibid. Accordingly, the differential duty resulting from re-classification of the imported goods

after imposing of higher rate of BCD as proposed in the subject Show Cause Notice, is recoverable from M/s Rowwet Mobility Pvt. Ltd. under extended period in terms of the provisions of Section 28(4) of the Customs Act, 1962.

(vii) Therefore, I hold that the differential/short paid duty amounting to **Rs. 1,77,31,891/- (Rupees One Crore Seventy-Seven Lakh Thirty-One Thousand Eight Hundred Ninety-One Only)** for the subject goods imported vide Bills of Entry as detailed in Table-1 to the subject SCN should be demanded and recovered from M/s Rowwet Mobility Pvt. Ltd., under the provisions of Section 28(4) of the Customs Act, 1962 by invoking extended period.

(viii) As per Section 28AA of the Customs Act, 1962, 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) of Section 28AA, whether such payment is made voluntarily or after determination of the duty under that section. From the above provisions, it is evident that regarding demand of interest, Section 28AA of the Customs Act, 1962 is unambiguous and mandates that where there is a short payment of duty, the same along with interest shall be recovered from the person who is liable to pay duty. The interest under the Customs Act, 1962 is payable once demand of duty is upheld and such liability arises automatically by operation of law. In an umpteen number of judicial pronouncements, it has been held that payment of interest is a civil liability and interest liability is automatically attracted under Section 28AA of the Customs Act, 1962. Interest is always accessory to the demand of duty as held in case of *Pratibha Processors Vs UOI [1996 (88) ELT 12 (SC)]. In Directorate of Revenue Intelligence, Mumbai Vs. Valecha Engineering Limited,* Hon'ble Bombay High Court observed that, in view of Section 28AA, interest is automatically payable on failure by the assessee to pay duty as assessed within the time as set out therein.

(ix) I have already held in the above paras that the differential/short paid duty amounting to **Rs. 1,77,31,891/- (Rupees One Crore Seventy-Seven Lakh Thirty-One Thousand Eight Hundred Ninety-One Only)** should be demanded and recovered from the Noticee under the provisions of Section 28(4) of the Customs Act, 1962 by invoking extended period. Therefore, in terms of the provisions of Section 28AA of the Customs Act, 1962, interest on the aforesaid amount of differential/short paid duty is also liable to be recovered from M/s Rowwet Mobility Pvt. Ltd.

3.9.3. **Whether the subject goods as detailed in 'Table-1 to the subject notice having a total assessable value of Rs. 2,33,62,633/- (Rupees Two Crore Thirty-Three Lakh Sixty-Two Thousand Six Hundred Thirty-Three Only) should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.**

(i). The SCN proposes confiscation of goods imported vide Bills of Entry listed in Table-1 to the subject SCN, having total assessable value of Rs. 2,33,62,633/- (Rupees Two Crore Thirty-

Three Lakh Sixty-Two Thousand Six Hundred Thirty-Three Only) under the provisions of Section 111(m) of the Customs Act, 1962.

(ii) Section 111(m) of the Customs Act, 1962 states that 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 or in the case of baggage with the declaration made under Section 77, in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of Section 54;*

(iii). Section 111(m) deals with any and all types of mis-declaration regarding any particular of Bill of Entry. Therefore, the declaration of the importer herein by mis-classification of the impugned goods, amounts to mis-declaration and shall make the goods liable to confiscation.

(iv). I have already held in foregoing paras that the goods imported by the Noticee were correctly classifiable under CTH 87141090 whereas the goods should fall under CTH 87116020 attracting BCD rate of 50% under Serial No. 531A (2) ibid. The Noticee was very well aware of the actual nature of the imported goods and the applicable correct CTH. However, they deliberately suppressed this correct CTH, and instead mis-classified the impugned goods under 87141090 in the Bills of Entry to claim lower rate of duty. As discussed in the foregoing paras, it is evident that the Noticee deliberately suppressed the correct CTH and wilfully mis-classified the imported goods, resulting in short levy of duty. This deliberate suppression of facts and wilful mis-classification resorted by the Noticee, therefore, renders the impugned goods liable for confiscation under Section 111(m) of the Customs Act, 1962. Accordingly, I find that acts of omission and commission on part of the Noticee have rendered the goods liable for confiscation under Section 111(m) of the Customs Act, 1962.

(v). I find that Section 111(m) provides for confiscation even in cases where goods do not correspond in respect of any other particulars in respect of which the entry is made under the Customs Act, 1962. I have to restrict myself only to examine the words "*in respect of any other particular with the entry made under this act*" would also cover case of mis-classification. As this act of the importer has resulted in short levy and short payment of duty, I find that the confiscation of the imported goods invoking Section 111(m) is justified and sustainable.

(vi) As per Section 46 of the Customs Act, 1962, the importer of any goods, while making entry on the Customs automated system to the Proper Officer, 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. He shall ensure the accuracy and completeness of the information given therein and the authenticity and validity of any document supporting it.

(vii) I find that the importer while filing the Bill of Entry for the clearance of the subject goods had subscribed to a declaration as to the truthfulness of the contents of the Bill of Entry in terms of Section 46(4) of the Customs Act, 1962 and Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2011 in all their import declarations. Section 17 of the Act, w.e.f. 08.04.2011, provides for self-assessment of duty on imported goods by the importer themselves by filing a Bill of Entry, in the electronic form. Section 46 of the Act makes it mandatory for the importer to make an entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulation, 2011 (issued under Section 157 read with Section 46 of the Act), the Bill of Entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic integrated declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the Service Centre, a Bill of Entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under the scheme of self-assessment, it is the importer who has to diligently ensure that he declares all the particulars of the imported goods correctly e.g., the correct description of the imported goods, its correct classification, the applicable rate of duty, value, benefit of exemption notification claimed, if any, in respect of the imported goods when presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendment to Section 17, w.e.f. 8th April, 2011, the complete onus and responsibility is on the importer to declare the correct description, value, notification, etc. and to correctly classify, determine and claim correct exemption notification and pay the applicable duty in respect of the imported goods.

(viii) Prior to 08.04.2011, sub-section (2) of Section 2 of the Customs Act, 1962 read as under:

> *(2) "assessment" includes provisional assessment, reassessment and any order of assessment in which the duty assessed is nil;*

Finance Act, 2011 introduced provision for self-assessment by the importer. Subsequent to substitution by the Finance Act, 2011 (Act 8 of 2011), (w.e.f. 08.04.2011) sub-section (2) of Section 2 ibid read as under:

> *Section 2 - Definitions, Sub-section (2) – assessment:*
>
> *(2) "assessment" includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;*
>
> With effect from 29.03.2018, the term 'assessment' in sub-section (2) of Section 2 ibid means as follows:
>
> *(2) "assessment" means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to-*

a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;
b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;
c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;
d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;
e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods,
f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment self-assessment, re-assessment and any assessment in which the duty assessed is nil;

(ix) From a plain reading of the above provisions related to assessment, it is very clear that w.e.f. 08.04.2011, the importer must self-assess the duty under Section 17 read with Section 2(2) of the Customs Act, and since 2018 the scope of assessment was widened. Under the self-assessment regime, it was statutorily incumbent upon the importer to correctly self-assess the goods in respect of classification, valuation, claimed exemption notification and other particulars. With effect from 29.03.2018, the term 'assessment', which includes provisional assessment also, the importer is obligated to not only establish the correct classification but also to ascertain the eligibility of the imported goods for any duty exemptions. From the facts of the case as detailed above, it is evident that M/s Rowwet Mobility Pvt. Ltd. has deliberately failed to discharge this statutory responsibility cast upon them.

(x). Besides, as indicated above, in terms of the provisions of Section 46(4) of the Customs Act, 1962 and Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018, the importer while presenting a Bill of Entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such Bill of Entry. In terms of the provisions of Section 47 of the Customs Act, 1962, the importer shall pay the appropriate duty payable on imported goods and then clear the same for home consumption. However, in the subject case, the importer while filing the Bill of Entry has resorted to deliberate suppression of facts and wilful mis-classification to claim lower rate of duty. Thus, the Noticee has failed to correctly assess and pay the appropriate duty payable on the imported goods before clearing the same for home consumption. Therefore, I find that by not self-assessing the true and correct rate of Customs duty applicable on the subject goods, the importer wilfully did not pay the applicable duty on the impugned goods.

(xi) In view of the foregoing discussion, I hold that the impugned imported goods declared in the Bills of Entry filed by M/s Rowwet Mobility Pvt. Ltd. having total assessable value of **Rs. 2,33,62,633/- (Rupees Two Crore Thirty-Three Lakh Sixty-Two Thousand Six Hundred Thirty-Three Only)** should be held liable for confiscation under Section 111(m) of the Customs Act, 1962, on the grounds of suppression and mis-classification of the imported goods.

(xii). As the importer, through wilful mis-statement and suppression of facts, had mis-classified the goods while filing the Bills of Entry with intent to evade the applicable Customs duty, resulting in short levy and short payment of duty, I find that the confiscation of the imported goods under Section 111(m) is justified & sustainable in law. However, I find that the goods imported are not available for confiscation. But I rely upon the order of Hon'ble Madras High Court in case of *M/s Visteon Automotive Systems India Limited [reported in 2018 (9) G.S.T.L. 142 (Mad.)]* wherein the Hon'ble Madras High Court held in para 23 of the judgment as below:

> *"23. The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularised, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorised by this Act ....", brings out the point clearly. The power to impose redemption fine springs from the authorisation of confiscation of goods provided for under Section 111 of the Act. When once power of authorisation for confiscation of goods gets traced to the said Section 111 of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing from Section 111 only. Hence, the payment of redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act. We accordingly answer question No. (iii)."*

(xiii). I further find that the above view of Hon'ble Madras High Court in case of *M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.),* has been cited by Hon'ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd. reported in 2020 (33) G.S.T.L. 513 (Guj.).

(xiv) I also find that the decision of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) and the decision of Hon'ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd. reported in 2020 (33) G.S.T.L. 513 (Guj.) have not been challenged by any of the parties and are in operation.

(xv) I find that the declaration under Section 46(4) of the Customs Act, 1962 made by the importer at the time of filing Bill of Entry is to be considered as an undertaking which appears as good as conditional release. I further find that there are various orders passed by the Hon'ble CESTAT, High Court and Supreme Court, wherein it is held that the goods cleared on execution of Undertaking/ Bond are liable for confiscation under Section 111 of the Customs Act, 1962 and Redemption Fine is imposable on them under provisions of Section 125 of the Customs Act, 1962.

(xvi) In view of above, I find that any goods improperly imported as provided in any sub-section of the Section 111 of the Customs Act, 1962, the impugned goods become liable for confiscation. Hon'ble Bombay High Court in case of *M/s Unimark reported in 2017(335) ELT (193) (Bom)* held Redemption Fine (RF) imposable in case of liability of confiscation of goods under

provisions of Section 111(o). Thus, I also find that the goods are liable for confiscation under other sub-sections of Section 111 too, as the goods committing equal offense are to be treated equally. I opine that merely because the importer was not caught at the time of clearance of the imported goods, can't be given different treatment.

(xvii). In view of the above, I find that the decision of Hon'ble Madras High Court in case of *M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.),* which has been passed after observing decision of Hon'ble Bombay High Court in case of *M/s Finesse Creations Inc. reported vide 2009 (248) ELT 122 (Bom)*- upheld by Hon'ble Supreme Court in 2010(255) ELT A. 120 (SC), is squarely applicable in the present case. I observe that the present case also merits imposition of Redemption Fine having held that the impugned goods are liable for confiscation under Section 111(m) of the Customs Act, 1962. Accordingly, since the impugned goods are not prohibited goods, the said goods are required to be allowed for redemption by the owner on payment of fine in lieu of confiscation under Section 125(1) of the Customs Act, 1962.

3.9.4. Whether penalty should be imposed under Section 112(a) and/or 112(b) and/or 114A of the Customs Act, 1962.

(i). I find that in the era of self-assessment, the Noticee had wrongly self-assessed the Bills of Entry and evaded the payment of correctly leviable duty in respect of the impugned imported goods covered under Bills of Entry mentioned in Table-1 of the subject SCN. As the Noticee got monetary benefit due to their wilful mis-declaration and evasion of applicable duty on the aforesaid goods, I find that duty was correctly demanded under Section 28(4) of the Act by invoking extended period.

(ii). As discussed above, I find that the subject Bills of Entry were self-assessed by the Noticee, M/s Rowwet Mobility Pvt. Ltd. They were aware of the true nature and characteristics of the imported goods and accordingly, were knowing about the correctly leviable duty rates thereon. However, still they wilfully suppressed this fact and evaded payment of legitimately payable duty in the Bills of Entry filed before the Customs authorities. By resorting to the aforesaid suppression and mis-declaration, they evaded legitimately payable duty. Under the self-assessment scheme, it is obligatory on the part of importer to declare truthfully all the particulars relevant to the assessment of the goods, ensuring their accuracy and authenticity, which the importer clearly failed to do with malafide intention. They suppressed the fact before the Customs Department regarding correctly leviable duty thereon, to claim the undue duty benefit at the time of clearance of the said imported goods. This wilful and deliberate suppression of facts amply points towards the "mens rea" of the Noticee to evade the payment of legitimate duty. The wilful and deliberate acts of the Noticee to evade payment of legitimate duty, clearly brings out their 'mens rea' in this case. Once the 'mens rea' is established, the extended period of limitation, as well as confiscation and penal provision will automatically get attracted. Thus, the Noticee, by their various acts of omission and commission discussed above, have rendered

the impugned goods liable for confiscation under Section 111(m) of the Customs Act, 1962, thereby making themselves liable for penalty under Section 112(a) ibid.

(iii) Accordingly, I agree with the proposal made in the subject SCN and hold that penalty should be imposed on the Noticee, M/s. Rowwet Mobility Pvt. Ltd. under Section 112(a) of the Customs Act, 1962.

(iv). I find that as per Section 114A, imposition of penalty is mandatory once the elements for invocation of extended period are established. Hon'ble Supreme Court in *Grasim Industries Ltd. V. Collector of Customs, Bombay [(2002) 4 SCC 297=2002 (141) E.L.T.593 (S.C.)]* has followed the same principle and observed:

> "*Where the words are clear and there is no obscurity, and there is no ambiguity and the intention of the legislature is clearly conveyed, there is no scope for Court to take upon itself the task of amending or altering the statutory provisions.*" (para 10).

Hon'ble Supreme Court has again in *Union of India Vs. Ind-Swift Laboratories* has held: "*A taxing statute must be interpreted in the light of what is clearly expressed. It is not permissible to import provisions in a taxing statute so as to supply any assumed deficiency....*" [2011 (265) ELT 3 (SC)].

(v) Thus, in view of the mandatory nature of penalty under Section 114A no other conclusion can be drawn in this regard. I also rely upon case reported in 2015 (328) E.L.T. 238 (Tri. - Mumbai) in the case of *SAMAY ELECTRONICS (P) LTD. Versus C.C. (IMPORT) (GENERAL), Mumbai*, in which it has been held:

> *Penalty - Imposition of - Once demand confirmed under Section 28 of Customs Act, 1962 read with Section 9A of Customs Tariff Act, 1975 on account of fraud, penalty under Section 114A ibid mandatory and cannot be waived - Therefore imposition of penalty cannot be faulted - Section 114A ibid.*

(vi) As I have held above, that the extended period of limitation under Section 28(4) of the Customs Act, 1962 for the demand of duty is rightly invoked in the present case. Therefore, penalty under Section 114A is rightly proposed on the Noticee, M/s Rowwet Mobility Pvt. Ltd., in the impugned SCN. Accordingly, the Noticee is liable for a penalty under Section 114A of the Customs Act, 1962 for wilful mis-declaration and suppression of facts, with an intent to evade duty.

(vii) Further, I have already held above that by their acts of omission and commission, the importer has rendered the goods liable for confiscation under Section 111(m) of the Customs Act, 1962, making them liable for a penalty under Section 112(a) ibid. However, I find that the penalty under Section 114A and Section 112 of the Customs Act, 1962 are mutually exclusive and both cannot be imposed simultaneously. Therefore, in view of fifth proviso to Section 114A, no penalty is imposed on the Noticee under Section 112(a) ibid.

4. In view of the facts of the case, the documentary evidences on record and findings as detailed above, I pass the following order:

ORDER

(i) I reject the classification of the goods imported vide Bills of Entry as mentioned in Table-1 of the subject SCN under CTH 87141090 with BCD rate of 15% ad-valorem and order to re-classify and re-assess under CTH 87116020 with BCD rate of 50% ad-valorem under Sr. No. 531A (2) of Notification No. 50/2017 dated 30.06.2017.

(ii) I confirm the demand of differential/short paid duty of amount **Rs. 1,77,31,891/- (Rupees One Crore Seventy-Seven Lakh Thirty-One Thousand Eight Hundred Ninety-One Only)** with respect to the items covered under Bills of entry as mentioned in 'Table-1' to this notice and order to recover the same under Section 28(4) of the Custom Act, 1962 along with applicable interest under Section 28AA of the Custom Act, 1962.

(iii) I order to confiscate the subject goods as detailed in 'Table-1' to the subject notice having a total assessable value of **Rs. 2,33,62,633/- (Rupees Two Crore Thirty-Three Lakh Sixty-Two Thousand Six Hundred Thirty-Three Only)** under Section 111(m) of the Custom Act, 1962.

I also impose a redemption fine of **Rs. 23,00,000/- (Rupees Twenty Three Lakh Only)** on M/s Rowwet Mobility Pvt. Ltd. in lieu of confiscation under Section 125(1) of the Customs Act, 1962.

(iv) I impose a penalty equivalent to differential duty of **Rs. 1,77,31,891/- (Rupees One Crore Seventy-Seven Lakh Thirty-One Thousand Eight Hundred Ninety-One Only)** along with applicable interest under Section 28AA of the Customs Act, 1962, on M/s Rowwet Mobility Pvt. Ltd. under Section 114A of the Customs Act, 1962.

In terms of the first and second proviso to Section 114A ibid, if duty and interest is paid within thirty days from the date of the communication of this order, the amount of penalty liable to be paid shall be **twenty-five per cent of the duty and interest**, subject to the condition that the amount of penalty is also paid **within the period of thirty days** of communication of this order.

As penalty is imposed under Section 114A of the Customs Act, 1962, no penalty is imposed under Section 112 in terms of the fifth proviso to Section 114A ibid.

5. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or the persons/firms concerned, covered or not covered by this show

cause notice, under the provisions of Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

1/1/25

(अनिल रामटेके / **ANIL RAMTEKE**)
सीमा शुल्क आयुक्त / Commissioner of Customs
एनएस-V, जेएनसीएच / NS-V, JNCH

To,

M/s. ROWWET MOBILITY PRIVATE LIMITED (IEC: AAJCR5844F),
1194/27B, Ground Floor,
Krupa Apartment, Shivaji Nagar, Pune- 411005.

Copy to:

1. The Addl. Commissioner of Customs, Group VB, JNCH
2. AC/DC, Chief Commissioner's Office, JNCH
3. AC/DC, Centralized Revenue Recovery Cell, JNCH
4. AC/DC, Circle-A-3, Audit Commissionerate, JNCH
5. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
6. EDI Section.
7. Office copy.