



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V
सीमा शुल्क आयुक्त का कार्यालय, एनएस-V
CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU
CUSTOM HOUSE,
केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन,
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA
400707
न्हावा शेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707

F. No. S/10-180/2024-25/COMMR./Gr.VA/NS-V/CAC/JNCH

Date: 19.01.2026

SCN No. 1682/2024-25/COMMR./Gr.VA/CAC/JNCH

DIN: 20260178NX000000A089

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 353/2025-26/COMMR/NS-V/CAC/JNCH dated 09.01.2026 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s. Varroc Engineering Limited (IEC-0390019402) and M/s. SME Logistics Pvt. Ltd.- reg.

Attention is invited to the above mentioned Order-in-Original No. 353/2025-26/COMMR/NS-V/CAC/JNCH dated 09.01.2026 issued by the Commissioner of Customs, NS-V, JNCH.

2. In para 5 (ii) & para 5 (iii) of the Order-in-Original No. 353/2025-26/COMMR/NS-V/CAC/JNCH dated 09.01.2026, it has been mentioned below:

(ii) I order to confiscate the goods imported vide Bill of Entry No. 7090208 dated 15.01.2022 having assessable value of ₹ 17,40,514/- (Seventeen Lakh Forty Thousand Five Hundred Fourteen Only) under Section 111(m) of the Customs Act, 1962 for contravention of the provisions of Section 46(4) by mis-classification of the goods;

I also impose a redemption fine of Rs. /- (Rupees Only) on M/s Varroc Engineering Ltd. in lieu of confiscation of goods imported vide Bill of Entry No. 7090208 dated 15.01.2022 under Section 125(1) of the Customs Act, 1962.

(iii) I impose Penalty of Rs /- (Rupees Only) on M/s Varroc Engineering Limited for the acts of omission and commission which have rendered the imported goods of Bill of Entry no. 7090208 dated 15.01.2022 liable to confiscation under Section 111(m) of the Customs Act, 1962, under Section 112(a) of the Customs Act, 1962.

Shall be read as

(ii) I order to confiscate the goods imported vide Bill of Entry No. 7090208 dated 15.01.2022 having assessable value of ₹ 17,40,514/- (Seventeen Lakh Forty Thousand Five Hundred Fourteen Only) under Section 111(m) of the Customs Act, 1962 for contravention of the provisions of Section 46(4) by mis-classification of the goods;

I also impose a redemption fine of Rs. 1,50,000/- (Rupees One Lakh Fifty Thousand Only) on M/s Varroc Engineering Ltd. in lieu of confiscation of goods imported vide Bill of Entry No. 7090208 dated 15.01.2022 under Section 125(1) of the Customs Act, 1962.

(iii) I impose Penalty of Rs.30,000/- (Rupees Thirty Thousand Only) on M/s Varroc Engineering Limited for the acts of omission and commission which have rendered the imported goods of Bill of Entry no. 7090208 dated 15.01.2022 liable to confiscation under Section 111(m) of the Customs Act, 1962, under Section 112(a) of the Customs Act, 1962.

Anil Ramteke
19/1/26

(Anil Ramteke)

आयुक्त/Commissioner of Customs
एनएस-V, जेएनसीएच/NS-V, JNCH

To,

1. Varroc Engineering Limited (IEC - 0390019402)
L-4, MIDC, Industrial Area, Waluj

Aurangabad, Maharashtra – 431136

2. **SME Logistics Pvt. Ltd**
5th FLOOR, 513-515, swastikDisacorp park
LBS Marg, Opp Shreyas Cinema, Ghatkopar
West Mumbai Suburban, Maharashtra- 400086

Copy to:

1. The ADG, DRI, Indore Zonal Unit
First Floor, Telephone Exchange Building,
Transport Nagar, Indore - 452014.
2. The Addl. Commissioner of Customs, Group VA, JNCH
3. The Addl. Commissioner of Customs, Gr. VA, ACC, Mumbai Customs Zone-III
4. AC/DC, Chief Commissioner's Office, JNCH
5. The Asst./Dy. Commissioner of Customs, CAC, JNCH – For Adjudication
6. AC/DC, Centralized Revenue Recovery Cell, JNCH
7. Notice Board (CHS Section)
8. EDI Section
9. Office Copy