



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/10-128/2024-25/COMMR/Gr. VI/NS-V/CAC/JNCH

Date : 23.01.2026

DIN: 20260178NX000000FD66

CORRIGENDUM

Subject: Corrigendum to Order-in-Original No. 241/2025-26/COMMR/NS-V/CAC/JNCH dated 24.10.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s. IKEA India Private Limited (IEC- 0514055472) – reg.

Attention is invited to the Order-in-Original No. 241/2025-26/COMMR/NS-V/CAC/JNCH dated 24.10.2025 issued by the Commissioner of Customs, NS-V, JNCH in the case of M/s. IKEA India Private Limited (IEC- 0514055472).

1. In para 5(iii) at Page No. 98 of the Order-in-Original No. 241/2025-26/COMMR/NS-V/CAC/JNCH dated 24.10.2025, the words:

"I order to confiscate the subject imported goods having assessable value of Rs.73,69,88,43,781/- under Section 111(m) of the Custom Act, 1962. Further, I impose a redemption fine of Rs 3,50,00,00,000/- (Rs. Three Hundred Fifty Crores Only) on M/s. IKEA India Private Limited in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

May be read as

"I order to confiscate the subject imported goods having re-determined assessable value of Rs.74,87,46,57,123/- under Section 111(m) of the Custom Act, 1962. Further, I impose a redemption fine of Rs 3,50,00,00,000/- (Rs. Three Hundred Fifty Crores Only) on M/s. IKEA India Private Limited in lieu of confiscation under Section 125(1) of the Customs Act, 1962."

2. In para 5(vi) at Page No. 99 of the Order-in-Original No. 241/2025-26/COMMR/NS-V/CAC/JNCH dated 24.10.2025, the words:

"I impose a penalty equivalent to differential duty of Rs. 10,00,00,000/- (Rupees Ten Crores only), on M/s. IKEA India Private Limited under Section 114AA of the Customs Act, 1962."

May be read as

"I impose a penalty of Rs. 10,00,00,000/- (Rupees Ten Crores only), on M/s. IKEA India Private Limited under Section 114AA of the Customs Act, 1962."

3. In para 5(vii) at Page No. 99 of the Order-in-Original No. 241/2025-26/COMMR/NS-V/CAC/JNCH dated 24.10.2025, the words:

"I impose a penalty equivalent to differential duty of Rs. 50,00,000/- (Rupees Fifty Lakhs only), on Ms. Preet Kamal Dhupar under Section 112(a) of the Customs Act, 1962."

May be read as

"I impose a penalty of Rs. 50,00,000/- (Rupees Fifty Lakhs only), on Ms. Preet Kamal Dhupar under Section 112(a) of the Customs Act, 1962."

4. In para 5(viii) at Page No. 99 of the Order-in-Original No. 241/2025-26/COMMR/NS-V/CAC/JNCH dated 24.10.2025, the words:

"I impose a penalty equivalent to differential duty of Rs. 50,00,000/- (Rupees Fifty Lakhs only), on Ms. Preet Kamal Dhupar under Section 114AA of the Customs Act, 1962."

May be read as

"I impose a penalty of Rs. 50,00,000/- (Rupees Fifty Lakhs only), on Ms. Preet Kamal Dhupar under Section 114AA of the Customs Act, 1962."

5. In para 5(ix) at Page No. 99 of the Order-in-Original No. 241/2025-26/COMMR/NS-V/CAC/JNCH dated 24.10.2025, the words:

"I impose a penalty equivalent to differential duty of Rs. 25,00,000/- (Rupees Twenty Five Lakhs only), on Shri Pankaj Gupta under Section 112(a) of the Customs Act, 1962."

May be read as

"I impose a penalty of Rs. 25,00,000/- (Rupees Twenty Five Lakhs only), on Shri Pankaj Gupta under Section 112(a) of the Customs Act, 1962."

6. In para 5(x) at Page No. 99 of the Order-in-Original No. 241/2025-26/COMMR/NS-V/CAC/JNCH dated 24.10.2025, the words:

"I impose a penalty equivalent to differential duty of Rs. 25,00,000/- (Rupees Twenty Five Lakhs only), on Shri Pankaj Gupta under Section 114AA of the Customs Act, 1962."

May be read as

"I impose a penalty of Rs. 25,00,000/- (Rupees Twenty Five Lakhs only), on Shri Pankaj Gupta under Section 114AA of the Customs Act, 1962."

7. Rest of the contents of the aforesaid Order-in-Original remains unchanged.



(अनिल रामटेके / ANIL RAMTEKE)

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

To,

**1. M/s IKEA India Private Limited,
Survey No.12 & 13, Behind Nagasandra Metro Station,
Nagasandra Village, Yashwantpur Hobli, North Taluk,
Banglore-560073.**

**2. Ms. Preet Kamal Dhupar,
Survey No.12 & 13, Behind Nagasandra Metro Station,
Nagasandra Village, Yashwantpur Hobli, North Taluk,
Banglore-560073.**

**3. Shri Pankaj Gupta,
Survey No.12 & 13, Behind Nagasandra Metro Station,
Nagasandra Village, Yashwantpur Hobli, North Taluk,
Banglore-560073.**

**4. Shri Randhir Ramesh Puthran,
Survey No.12 & 13, Behind Nagasandra Metro Station,
Nagasandra Village, Yashwantpur Hobli, North Taluk,
Banglore-560073.**

Copy to:

1. The Pr. ADG, DRI , MZU,
13, Sir Vithaldas Thakery Marg, New Marine Lines,
Mumbai-400020.
2. The Joint Director, Directorate of Revenue Intelligence,
Goa Regional Unit, 'Monte Carlo', House No. 21/207, Plot No. E - 4,
La Citadel Colony, Dona Paula, Tiswadi, North Goa, Goa - 403 004
3. Commissioner of Customs, NS-V, JNCH.
4. The Commissioner of Customs, Import, INWFD6,
Kadugodi, Bengaluru, Karnataka 560067.
5. The Commissioner of Customs, Import, (INBOM4)
Air Cargo Complex Sahar Andheri(E). Mumbai – 99
6. The Commissioner of Customs ,Import, (INBLR4),
Kempgowda Int'l Airport Rd, Devanahalli, Bengaluru,
Karnataka 560300.
7. The Commissioner of Customs, Import, (INHVD4)
ACC SHAMSHABAD AIRPORT DIST RANGA REDDY, HYDERABAD
8. The Commissioner of Customs, Import, INMAA1
CUSTOMS HOUSE 60,RAJAJISALAI,CHENNAI-600001
9. The Addl. Commissioner of Customs, Group V, JNCH
10. AC/DC, Chief Commissioner's Office, JNCH
11. AC/DC, Centralized Revenue Recovery Cell, JNCH
12. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
13. EDI Section.
14. Office copy.