



भारतसरकार / Government of India वि
संमंत्रालय / Ministry of Finance
कार्यालय / Office of

आयुक्त सीमाशुल्क-(एनएस-1)

Commissioner of Customs-(NS-I)

Jawaharlal Nehru Custom House (JNCH)

Nhava Sheva, Tal: Uran, Dist: Raigad, Maharashtra-400707



F.No. CUS/APR/1225/2025-Gr (1And1A)-

Date of Order: 08.01.2026

S/110-Ady - 12/1/2025-26/GR-I&IA

Date of Issue: 09.01.2026

Order passed by: Atul Choudhary, Deputy Commissioner of Customs, Gr. I, NS-I,
JNCH, Nhava Sheva.

Order-in-Original No.: ^{1734(L)} /2025-26/AC/Gr. I&IA/NS-I/CAC/JNCH

DIN: 20260178NW 000000D15F

Name of Party/Noticee: M/s Total Trading Solutions (IEC No. AALHV7349N)

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, 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 2.00 रुपये मात्र का स्टांप 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 2.00 रुपये का स्टांप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

ORDER-IN-ORIGINAL

1. This copy is granted free of charge for the use of the person to whom it is issued.
2. An appeal against this order lies with the Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, Sheva, Taluka : 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 annexed to the Customs (Appeals) Rules, 1982. The appeal should bear a Court Fee stamp of Rs.2.00 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. 2.00 only as prescribed under Schedule 1, Item 6 of the Court Fees Act, 1870.

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.

BRIEF FACTS OF THE CASE

M/s Total Trading Solutions (IEC No. AALHV7349N) having address at SJ-58, Shashtri Nagar, Ghaziabad (hereinafter referred to as "the importer") had filed Bill of Entry No. 5214368 dated 23.08.2024 through their CHA M/s. Geo Cargo Express Pvt. Ltd. on behalf of the Importer for the Import of Oak Moss and Leadore. The declared Assessable value of the goods is Rs. 7,43,617/- and total duty payable is Rs. 1,62,954/-.

2. The details of the Bills of Entry No. are mentioned below;

Bill of Entry No.	:	5214368 dated 23.08.2024
Importer Name	:	M/s Total Trading Solutions
IEC No.	:	AALHV7349N
CHA	:	M/s. Geo Cargo Express Pvt.
Ltd. Decl. Assessable Value	:	Rs. 7,43,617/-
Description of goods	:	As per invoice
Duty Payable	:	Rs. 1,62,954/-

3. The Bill of entry was selected by the system for compulsory PGA NOC i.e. FSSAI and PQ for the item no.1 in the Bill of entry.

4. Importer M/s Total Trading Solutions had filed Bill of Entry No. 5214368 dated 23.08.2024 for import of two items namely Oak Mass and Leadore (Mineral Product).

5. As per the ICES System no compliance like FSSAI and PQ was pending for the item No. 2 declared as Leadore (Mineral Product). Vide letter dated 18.04.2025, the importer requested to clear the second items as the

same is pending for clearance due to non-receipt of PQ NOC for the Item No.1. The item No. 2 declared as Leadore (Mineral Product) was granted manually out of charge with approval of the competent authority since no compliance like FSSAI and PQ were pending for the item No. 2.

6. The clearance of Item No. 1 i.e. Oak Moss was subject to FSSAI and PQ NOC. FSSAI vide their NCC No. NCC202400079966 dated 29.08.2024 informed that their office is not in position to issue NOC of the products mentioned as Oak Mass as the product is not in the Scope of FSSAI. However, NOC from the PQ Department was awaited.

7. The PQ Department vide their Deportation/Destruction Order having Registration No. IRO10MUM2024033371 dated 25.04.2025 informed that the Item No. 1 declared as Oak Moss has been ordered for deportation/destruction as the same was imported in violation of the provisions of Clause 3 (16) of the Plant Quarantine (Regulation of Import into India) Order, 2003, issued under Sub-section (1) of Section 3 of the Destructive Insects & Pests Act 1914 (2 of 1914).

7.1. As per Deportation/Destruction Order dated 25.04.2025, Nature of Non-Compliance observed by the PQ Department are as follow;

(i.) Consignment has been imported without valid Import Permit or Phytosanitary Certificate (Clause 3 (1)/3 (20) of the PQ Order, 2003 or both)

(ii.) Consignment on inspection found to be infested/infected with a quarantine pest notified under Schedule-V and VI, viz.

(iii.) Consignment on inspection found to be contaminated with quarantine weed species specified in Schedule-VIII, viz.

(iv.) Consignment is prohibited entry as per Schedule-IV.

(v.) Consignment found to be substantially contaminated with soil.

(vi.) Consignment found packed with objectionable package material.

(vii.) Any other reason (specify): NIL

7.2. In view of the above, the competent authority (PQ Department) rejected the consignment from phytosanitary perspective as per PQ Order, 2003 and amendments thereon. Hence, it has recommended for deportation.

8. Such import without the mandatory Phytosanitary Certificate constitutes a contravention of the provisions of Section 111(d) of the Customs Act, 1962, as the goods were imported in violation of restrictions imposed under the Plant Quarantine Order and not in accordance with the declared particulars.

RECORDS OF PERSONAL HEARING AND SUBMISSION OF THE IMPORTER

9. Vide their letter dated 27.11.2025, the importer M/s Total Trading Solutions (IEC No. AALHV7349N) has requested for waiver of Show Cause Notice and Personal Hearing and disposal of item No. 1 declared as Oak Moss covered under B/E No. 5214368 dated 23.08.2024.

10. LEGAL PROVISIONS COVERING THE IMPORTATION OF GOODS INTO INDIA:-

Section 46(4A) of the Customs Act, 1962-

The importer who presents a bill of entry shall ensure the following namely:

- (a) the accuracy and completeness of the information given therein,*
- (b) the authenticity and validity of any document supporting it, and*
- (c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

(i) Section 111(d) of the Customs Act, 1962-

Confiscation of improperly imported goods, etc

The following goods brought from a place outside India shall be liable to confiscation:

.....

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

(ii) Section 112 of the Customs Act, 1962 -

Penalty for improper importation of goods, etc.-

Any person, -

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

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, 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 ¹ [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.

(iii) Section 125(1) of the Customs Act, 1962-

Whenever confiscation of any goods is authorized by this act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or the person from whose

possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit.

DISCUSSION AND FINDINGS:

11. I have carefully gone through the above facts of the case and submission made by the importer and

11.1 I find that the importer M/s Total Trading Solutions (IEC No. AALHV7349N) has filed Bill of Entry No 5214368 dated 23.08.2024 for clearance of two items namely Oak Mass and Leadore (Mineral Product), through their Customs Broker M/s. Geo Cargo Express Pvt. Ltd.

11.2 I find that the Bill of entry was selected by the system for compulsory PGA NOC i.e. FSSAI and PQ for the item no.1 in the Bill of entry.

11.3 I find that the item No. 2 declared as Leadore (Mineral Product) was granted manually out of charge with approval of the competent authority since no compliance like FSSAI and PQ were pending.

11.4 I find that The clearance of Item No. 1 i.e. Oak Moss was subject to FSSAI and PQ NOC. FSSAI vide their NCC No. NCC202400079966 dated 29.08.2024 informed that their office is not in position to issue NOC of the products mentioned as Oak Mass as the product is not in the Scope of FSSAI. However, NOC from the PQ Department was awaited.

11.5 I find that The PQ Department vide their Deportation/Destruction Order having Registration No. IRO10MUM2024033371 dated 25.04.2025 has informed that the Item No. 1 declared as Oak Moss has been ordered for deportation/destruction as the same was imported in violation of the provisions of Clause 3 (16) of the Plant Quarantine (Regulation of Import into India) Order, 2003, issued under Sub-section (1) of Section 3 of the Destructive Insects & Pests Act 1914 (2 of 1914).

11.6 I find that the PQ Department has rejected the consignment from Phytosanitary perspective as per PQ Order, 2003 and amendments thereon

12.0 In view of the above findings and discussions, I find that such import without the mandatory Phytosanitary Certificate constitutes a contravention

of the provisions of Section 111(d) of the Customs Act, 1962, as the goods were imported in violation of restrictions imposed under the Plant Quarantine Order and not in accordance with the declared particulars. Since the goods are liable for confiscation under Section 111(d) as per omission and commission discussed above, the importer has rendered himself for penalty under Section 112(a)(i) of the Customs Act 1962.

ORDER

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

- i. I order to confiscate the item no.1 having Assessable Value **Rs. 4,60,462/- (Rs. Four Lakh Sixty Thousand Four Hundred and Sixty Two Only)** imported vide Bill of Entry No. 5214368 dated 23.08.2024 under Section 111(d) of the Customs Act, 1962. Further, I order for the disposal/removal of the goods and the cost of safe disposal/ removal of the goods should be recovered from the importer.
- ii. I impose penalty of Rs. 1,20,000 /- (one lakh twenty thousand Rs. Only) on the importer M/s Total Trading Solutions (IEC No. AALHV7349N) under Section 112(a)(i) of the Customs Act 1962.

14. This order is issued without prejudice to any other action which may be taken against the importer under the provisions of Customs Act, 1962 or under any other law for the time being in force in India.

Digitally signed by
Atul Choudhary
(Atul Choudhary),
Date: 08-01-2026
Deputy Commissioner of Customs,
17:27:56
Gr I&IA, JNCH.

To,

M/s Total Trading Solutions (IEC No.
AALHV7349N), SJ-58, Shastri Nagar,
Ghaziabad, 201002.

Email ID: totaltradingsolutions@yahoo.com

Copy to:-

- (i) The Dy. Commissioner of Customs, CAC, JNCH,
- (ii) The Dy. Commissioner of Customs, Disposal, JNCH
- (iii) The Dy. Commissioner of Customs, Centralized Review Cell, JNCH,
- (iv) The Dy. Commissioner of Customs, EDI, JNCH,
- (v) The DC/CHS (for display on Notice Board),
- (vi) Office Copy.