



सीमा शुल्क प्रिंसिपल आयुक्तालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
सीमा शुल्क भवन, नवरंगपुरा, अहमदाबाद 380009,
"Customs House", Navarangpura, AHMEDABAD, 380009

PREAMBLE

A	File No.	VIII/10-30/Pr. Commr/O&A/2016
B	Show Cause Notice No. and date	Nil
C	Order-In-Original No.	AHM-CUSTM-000-COM-006-16-17
D	Order-In-Original Passed By	AJAY JAIN , Principal Commissioner, Customs, Ahmedabad
E	Date of Order	5.10.2016
F	Date of Issue	5.10.2016
G	Name and Address of Noticees	M/s Meghmani Industries Ltd 203-204, White Cross, 15, Patel Society Gulbai Tekra Road, Panchvati Ahmedabad 380 006

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 before the Customs, Excise and Service Tax Appellate Tribunal, Western Zonal Bench (WZB), O-20, New Mental Hospital Compound, Meghaninagar, Ahmedabad, PIN Code No:380 016 within three months from the date of receipt of this Order as provided under Section 129A(3) of the Customs Act, 1962.
3. The appeal is required to be filed in quadruplicate in from CA-3 as per Rule 6(4) of Customs (Appeals) Rules, 1982. It should be accompanied by following documents:-
 - I) Four copies of the Order, appealed against should be filed, where one copy should be a certified copy duly affixed a Court Fee Stamp of Rs.5=00.
 - II) A crossed demand draft drawn in favour of the Assistant Registrar of the Bench of the Tribunal on a branch of any Nationalized Bank located where the Tribunal is situated, for an amount of Rs.1,000/-, Rs.5,000/- or Rs.10,000/- as the case may be, in view of Sub- Section 6 of Section 129(A) of the Customs Act, 1962.
4. The Appeal should bear a Court Fee Stamp as provided under Indian Stamp Act, 1989 (enacted by the State legislation).
5. Any person desirous to file an Appeal against this Order Shall deposit seven and a half per cent (subject maximum of Rs. 10 crores) of the Duty demanded, inc case where duty or duty and penalty are in dispute, or penalty, where such penalty along is in dispute, failure of which the appeal will be liable to be rejected for non-compliance of the provisions of Section 129(E) of the Customs Act, 1962.
6. The Appeal should be presented in person to the Registrar of the Bench or to be sent by registered post addressed to the Registrar.



BRIEF FACTS OF THE CASE :

M/s Meghmani Industries Ltd., Ahmedabad (hereinafter referred to as MIL) had filed a Bill of Entry No. 5306961 dated 18.05.2016 at ICD, Thar Dry Port, Sanand for import of 32,000 kgs of Carbendazim Technical, an Insecticide falling under CTH 38089290. The said goods were sought to be imported under MEIS Scheme and therefore duty was to be debited through the MEIS Scrip and no cash payment of duty was involved. The gateway sea port was declared as Pipavav. It appears that Insecticides can be imported from the designated ports only and it appeared that the Pipavav sea port was not a designated port.

2. As per Section 9 of the Insecticides Act, 1968, any person desiring to import any insecticide shall apply to the Registration Committee of Central Insecticide Board for registration of such insecticides. M/s MIL had obtained a certificate of registration under Section 9(4) of the Insecticides Act, 1968 for import of Carbendazim Technical from specified sources of import. M/s Jiangyin Pesticides Factory, China, from whom M/s MIL has purchased the said goods is one such specified source mentioned in the registration certificate.

3. In terms of Rule 45 of the Insecticide Rules, 1971 (framed under the provisions of the Section 36 of the Insecticide Act, 1968) the places at which the insecticides may be imported have been prescribed. Since Gateway sea port Pipavav is not a designated port for import of insecticide, M/s MIL appeared to have violated the rule 45 of the Insecticide Rules, 1971.

4. Further, it appears that as per Section 111 (d) of the Customs Act, 1962 *"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 shall be liable for confiscation."* Therefore, it appeared that the subject goods has been attempted to be imported into India violating the provisions of Rule 45 of the Insecticide Rules, 1971 and therefore the said goods are liable for confiscation in terms of Section 111(d) of the Customs Act, 1962.

5. In response to the query memo dated 18.05.2016 issued by the Officers of Customs, ICD, Sanand, M/s MIL vide letter dated 31.05.2015 stated that since the industries were facing difficulties owing to the aforesaid rules and in order to circumvent the same they had already taken up the matter and accordingly the same is under consideration of Central Insecticide Board. Therefore, it was requested to allow the clearance of aforesaid goods.

6. As the goods valued at USD 1,61,600 (Rs. 1,09,60,812/-) appeared to be liable for confiscation under Section 111(d) of Customs Act, 1962, the same were placed under seizure under the provisions of Section 110 of Customs Act, 1962 by the officers of Customs on 23.06.2016. However, the same was ordered to be released provisionally against furnishing of a Bond of Rs. 1,09,60,812/- and a Bank guarantee of Rs. 5,00,000/-.

7. M/s MIL vide letter dated 18.07.2016 addressed to the Asstt. Commissioner of customs, ICD, Sanand had admitted their guilt and further informed that they do not want any show cause notice and personal hearing in the matter and requested that a lenient view may be taken.

A circular official stamp is visible at the bottom center of the page, partially overlapping the text of paragraph 7. To the right of the stamp, there is a handwritten signature in black ink.