



प्रधानआयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.

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PREAMBLE

DIN-20211071MN000000EAE7

A	फाइलसंख्या / File No.	:	F. No. VIII/10-50/Mehta/ICD-Sachana/O&A/HQ/2021-22
B	Bill of Entry No. and Date	:	5644089 dated 30.09.2021
C	मूलआदेशसंख्या / Order-In-Original No.	:	67/ADC/AKS/O&A/2021-22
D	आदेशतिथि / Date of Order-In-Original	:	28.10.2021
E	जारीकरनेकीतारीख / Date of Issue	:	28.10.2021
F	द्वारापारित / Passed By	:	Abilash K. Sreenivasan, Additional Commissioner, Customs, Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer / Noticee	:	M/s Mehta Enterprises Flat No. 35, 4th Floor, Ghaswala Building, Opp. Bane Compound, Sane Guruji Marg, Tardeo, Mumbai - 400034.
(1)	यहप्रतिव्यक्तिकेउपयोगकेलिएनिः शुल्कप्रदानकियाजाताहैजिन्हेंयहजारीकियाजाताहै।		
(2)	कोईभीव्यक्तिइसआदेशसेस्वयंकोअसंतुष्टपाताहैतोवहइसआदेशकेविरुद्धअपीलइसआदेशकीप्राप्तिकीतारीखके दिनोंकेभीतरआयुक्तकाकार्यालय, सीमाशुल्क (अपील), 7 वींमंजिल, मृदुलटॉवर, टाइम्सऑफइंडिया, आश्रमरोड, नवरंगपुरा, अहमदाबाद - 380009 मेंकरसकताहै। 60		
(3)	अपीलकेसाथकेवलपाँचरुपये (5.00 रुपये) केन्यायालयशुल्कटिकटलगाहोनाचाहिए, औरइसकेसाथहोनाचाहिए :		
(i)	अपीलकीएकप्रतिऔर		
(ii)	इसप्रतियाइसआदेशकीकोईप्रतिकेसाथकेवलपाँचरुपये (5.00 रुपये) केन्यायालयशुल्कटिकटलगाहोनाचाहिए।		
(4)	इसआदेशकेविरुद्धअपीलकरनेकेइच्छुकव्यक्तिको 7.5% (अधिकतम 10 करोड़रुपये) शुल्कजमाकरनाहोगा, जहांशुल्कयाड्यूटीऔरजुर्मानाविवादमेंहैं, याजुर्माना, जहांइसतरहकीदंडविवादमेंहैऔरअपीलकेसाथइसतरहकेभुगतानकाप्रमाणपेशकरनेमेंअसफलरहनेपर, सीमाशुल्कअधिनियम, 1962 केधारा 129 केप्रावधानोंकाअनुपालननकरनेकेलिएअपीलकोखारिजकरदियाजाएगा।		

Brief Facts of the case:

1. M/s Mehta Enterprises (IEC No. 0313019762), situated at Flat No. 35, 4th Floor, Ghaswala Building, Opp. Bane Compound, Sane Guruji Marg, Tardeo, Mumbai and having Office address at 6/9, Navjivan Society, Lamington Road, Mumbai-400002 (herein referred as the importer) through their Customs Broker, M/s Shivam Logistics(CHA No. AEBPD9820QCH002) had filed following Bill of Entry for import of "3 Ply Mask and Birthday Foil balloon assorted colors and design classified under CTH 63079090 and CTH 95059090 respectively at ICD Sachana:

B.E No. & date	Description of goods	Quantity (Kg)	Bill of Lading and Date	Assessable value (Rs) (Fig. in actual)	Customs Duty Rs. (Fig in actual)	SWS	IGST INR	Total duty paid INR
5644089 dated 30.09.2021	3 Ply Mask	663	NBTA011107 dated 26.08.2021	96906	9690	969	5378.3	16038
	Birthday Foil balloon assorted colors and design	23897		3911461	782292	78229	858956	1719478
Total duty paid (including SWS, IGST & Others)								1735516

2. Based on Risk Analysis a specific information was conveyed to Customs, Ahmedabad that the Importer viz. M/s. Mehta Enterprises (IEC: 0313019762) having address at Flat No. 35, 4th Floor, Ghaswala Building, Opp. Bane Compound 493, Sane Guruji Marg, Mumbai-400 034 has imported goods declared as "3 ply mask for COVID-19" (663 Kgs) and "Birthday foil balloons assorted colors and design" (23897 Kgs) at ICD Sachana and that the birthday foil balloons have been misclassified under CTH 9505 9090, as Balloons are rightly classifiable under CTH 9503 0090. The applicable BCD is 60% and IGST 18%. Further, with effect from 1st September,2020, BIS certification is also mandatory for import of Toys including balloons.

Furthermore, RMS has also prescribed 100% examination for the said BE (BE No. 5644089 dated 30.09.2021) for undeclared cargo and mis-declaration of quantity, value and IPR violation. Accordingly, it was requested that a thorough and detailed examination of this consignment and necessary investigation may be carried out.

In view of the above, examination of the said goods imported under Bill of Entry No. 5644089 dated 30.09.2021 was carried out by the officers posted at ICD-Sachana alongwith officers of Customs (Preventive), Ahmedabad in the