



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद
 "सीमा शुल्क भवन", पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380009.
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PREAMBLE

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| A | फाइलसंख्या / File No. | : | F. No. VIII/10-10/ICD-Khod/O&A/2021-22 |
| B | कारण बताओ नोटिस संख्या - तारीख / Show Cause Notice No. and Date | : | Bill of Entry No.2719305 dated 11.02.2021 |
| C | मूल आदेश संख्या / Order-In-Original No. | : | 13/JC/AKM/O&A/2021-22. |
| D | आदेश तिथि / Date of Order-In-Original | : | 04.05.2021 |
| E | जारी करने की तारीख / Date of Issue | : | 04.05.2021 |
| F | द्वारा पारित / Passed By | : | AMIT KUMAR MISHRA, Joint Commissioner, Customs, Ahmedabad. |
| G | आयातक का नाम और पता / Name and Address of Importer / Noticee | : | M/s Jyoti Enterprises D 19/1, Shreeji Estate, Near Suttar Na Kharkhana, Opp. BSNL Telephone Exchange Office, Naroda, Ahmedabad 38 23 30 |
| (1) | यह प्रति व्यक्ति के उपयोग के लिए निः शुल्क प्रदान किया जाता है जिन्हें यह जारी किया जाता है। | | |
| (2) | कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त का कार्यालय, सीमा शुल्क (अपील), 7 वीं मंजिल, मृदुल टॉवर, टाइम्स ऑफ इंडिया, आश्रम रोड, नवरंगपुरा, अहमदाबाद - 380009 में कर सकता है। | | |
| (3) | अपील के साथ केवल पाँच रुपये (5.00 रुपये) के न्यायालय शुल्क टिकट लगा होना चाहिए, और इसके साथ होना चाहिए : | | |
| (i) | अपील की एक प्रति और | | |
| (ii) | इस प्रति या इस आदेश की कोई प्रति के साथ केवल पाँच रुपये (5.00 रुपये) के न्यायालय शुल्क टिकट लगा होना चाहिए। | | |
| (4) | इस आदेश के विरुद्ध अपील करने के इच्छुक व्यक्ति को 7.5% (अधिकतम 10 करोड़ रुपये) शुल्क जमा करना होगा, जहां शुल्क या ड्यूटी और जुर्माना विवाद में हैं, या जुर्माना, जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर, सीमा शुल्क अधिनियम, 1962 के धारा 129 के प्रावधानों का अनुपालन न करने के लिए अपील को खारिज कर दिया जाएगा। | | |

BRIEF FACTS OF THE CASE :-

M/s Jyoti Enterprises situated at D 19/1, Shreeji Estate, Near Suttar Na Kharkhana, Opp. BSNL Telephone Exchange Office, Naroda , Ahmedabad 38 23 30 (hereinafter referred to as "M/s Jyoti") hold Import Export Code No. AEJGM3AE3.

2. The said M/s Jyoti filed Bill of Entry No. 2719305 dated 11.2.2021 through their Customs House Broker M/s Praful Logistics Pvt. Ltd. having their office at 70, 7th Floor, Sukh Sagar Complex, Near Fortune Landmark Hotel, Usmanpura, Ashram Road, Ahmedabad 38 00 13 , declaring the imported goods as different types of HMS, Copper, Aluminum Scrap. The said Bill of Entry dated 11.2.2021 was pushed from faceless Assessment Group (FAG) to Port Assessment Group (PAG).

3. The assessing officer granted First Check to ascertain quantity of different types of scrap and to examine valuation of the goods so imported. Accordingly, cargo was examined and the examining officer submitted examination report as under;

" As per examination order, the container was de-stuffed and the goods were examined which appeared to be mix lot of loose scrp and forklift type of item. To ascertain, the quantity and type of scrap, Government Approved Chartered Engineer Shri. B G Bhatt was called upon to inspect the goods and provide his inspection report. Shri B G Bhatt has submitted his report vide Certificate Ref No. BB/C-18.1/21/JE/Khodiya dated 23.3.201. He has provided the itemized detail of the imported material along with the quantity of HMS, Aluminum Scrap and Copper Scrap. In his report, he has stated that the 2 old and used forklifts are salvageable and cannot be treated as scrap. He has opined the value of the goods to be Rs.10.71 Lakh.

The Pre-shipment Inspection Certificate No. is TUBY/2021/1866809/T dated 20.12.2020 of M/s Tubby Impex Pvt. Ltd. uploaded by the importer wherein it is certified that the consignment does not contain any type of arms, ammunition, mines, shells, cartridges or any other explosive material in any form either used or other, and that the consignment was checked for radiation level and it does not have any radiation level(gamma and neutron) in excess of natural background. Container No. and Seal No. was found tallied with that mentions in the B.L. Examination conducted under the supervision of the Deputy Commissioner and in the presence of representative of CHA, Shri. Amit – G/10/19"

4. Thus during examination of the cargo, Salvageable Forklift were found to be contained in the goods and Government Approved Chartered Engineer opined that the same cannot be treated as Scrap.