



प्रधानआयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेमामने, नवरंगपुरा, अहमदाबाद - 380 009.
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PREAMBLE

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| A | फाइलसंख्या / File No. | : | F. No. VIII/10-91/CCI/O&A/HQ/2020-21 |
| B | कारणबताओनोटिस संख्या -तारीख / Show Cause Notice No. and Date | : | F.No. VIII/10-91/CCI/O&A/HQ/2020-21 Dated 16.05.2015 |
| C | मूलआदेशसंख्या / Order-In-Original No. | : | 61/ADC/AKS/O&A/2021-22 |
| D | आदेशतिथि / Date of Order-In-Original | : | 07.10.2021 |
| E | जारीकरनेकीतारीख / Date of Issue | : | 07.10.2021 |
| F | द्वारापारित / Passed By | : | Abilash K. Sreenivasan, Additional Commissioner, Customs, Ahmedabad. |
| G | आयातककानामऔरपता / Name and Address of Importer / Noticee | : | M/s. Colorobbia Chemicals India Pvt. Ltd., 201, Samaan-II, Nr Reliance Petrol Pump, 100 ft Road, Prahaladnagar, Satellite, Ahmedabad. and Others |
| (1) | यहप्रतिव्यक्तिकेउपयोगकेलिएनिः शुल्कप्रदानकियाजाताहैजिन्हेंयहजारीकियाजाताहै। | | |
| (2) | कोईभीव्यक्तिइसआदेशसेस्वयंकोअसंतुष्टपाताहैतोवहइसआदेशकेविरुद्धअपीलइसआदेशकीप्रामिकीतारीखके 60 दिनोंकेभीतरआयुक्तकाकार्यालय, सीमाशुल्क (अपील), 7 वींमंजिल, मुदुलटॉवर, टाइम्सऑफइंडिया, आश्रमरोड, नवरंगपुरा, अहमदाबाद - 380009 मेंकरसकताहै। | | |
| (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, जहांइसतरहकीदंडविवादमेंहैंऔरअपीलकेसाथइसतरहकेभुगतानकाप्रमाणपेशकरनेमेंअसफलरहनेपर, सीमाशुल्कअधिनियम, 1962 केधारा 129 केप्रावधानोंकाअनुपालनकरनेकेलिएअपीलकोखारिजकरदियाजाएगा। | | |

Brief facts of the case:- Intelligence gathered by DRI, Gandhidham indicated that M/s. Colorobbia Chemicals India Pvt. Ltd., ("the Importer" / "Colourobbia" for short) having IEC No. 0812009053, situated at 201, Samaan-II, Nr Reliance Petrol Pump, 100 ft Road, Prahaladnagar, Satellite, Ahmedabad were engaged in importing Printing Ink used in *Digital Inkjet Printing Machines* for printing on Ceramic Tiles ("Ceramic Printing Ink" / "Printing Ink" / "Imported Goods" for short). The Inkjet Ink was appropriately classifiable under Customs Tariff Heading 3215. Intelligence gathered indicated that with intention to evade Customs duty, M/s Colorobbia Chemicals India Pvt. Ltd., Ahmedabad used to mis-declare the description of imported goods as "Material for Ceramic Use (Ink)" or as "Material for Ceramic Use (Colour)" or simply as "Colour" or with similar wordings in the Bills of Entry file before Customs and were wrongly classifying the same under Customs Tariff Item 32071040 / 32071090 etc. Effective rate of Basic Customs Duty on goods covered under Custom Tariff Heading 3207 was 7.5% adv as per Sr. No. 208 of Notification No. 12/2012-Cus dated 17.03.2012 or 5% Adv under Sr. No. 210 of Notification No. 12/2012-Cus dated 17.03.2012. However, benefit of Sr. No. 210 (BCD @ 5%) was admissible only to "Ceramic Colours" falling under CTH 32071040.

2. Based on the above intelligence, details of imports made by M/s. Colorobbia Chemicals India Pvt. Ltd., Ahmedabad were gathered. It was noticed that some consignments at Air Cargo Complex, Ahmedabad were cleared by the importer by following above mentioned modus operandi.

3 Further, it was gathered that the importer had filed a Bill of Entry No. 2931558 dated 07.08.2013 at Custom House, Mundra through CHA M/s. Aditya Marine Limited. The said live consignment of the importer was examined under panchanama dated 12.08.2013 drawn at Ashutosh CFS, MP & SEZ, Mundra (**RUD No. 2**). During the course of examination, it was found that the said consignment consisted of three types of items viz. 17000 Kgs of Pigments, 400 Kgs of empty plastic drums/ boxes and 2480 Kgs. of *printing ink*. In the said Bill of Entry, the description of imported *printing ink* was declared as Pink/ Brown/ Blue/ Black/ Yellow Colour (Material for Ceramic Use). Since the Importer had not declared the "Printing Ink" correctly in their import documents and had not classified the said goods under the appropriate Customs Tariff Item, 2480 Kgs of Printing Ink valued at Rs 34.54 Lakhs was placed under seizure as per the provisions of Section 110(1) of the Customs Act, 1962 under Panchanama dated 12.08.2013. Representative samples of the said goods were also taken under the said Panchanama. Investigation of DRI