



OFFICE OF THE COMMISSIONER OF CUSTOMS,
NEW CUSTOM HOUSE, NEW KANDLA-370 210 (GUJARAT)
Phone No: 02836-271468/469, Fax No. : 02836-271467.

S/20-(347)IGM/2019-20

आदेश की दिनांक / Date of Order:- 30.07.2019

जारी करने की दिनांक / Date of Issue:- 30.07.2019

पारित कर्ता/ Passed by: - Shri HEMESH CHHABRA

Assistant Commissioner,
Custom House, Kandla

Sptt (EOI)
- 30
1-8-2019

आदेश में मूल सं - 047/2019-20

ORDER-IN-ORIGINAL NO. KDL/HC/AC/ 047 /2019-20

1. जिसके लिये यह प्रतिलिपि जारी की जाती है उस व्यक्ति के उपयोग के लिए यह निः शुल्क दी जाती है।

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2. इस आदेश के विरुद्ध अपील सीमा शुल्क अधिनियम-1962 की धारा-128 के तहत उक्त अपील की प्रति के साथ, आयुक्त के कार्यालय 7 वीं मंजिल मृदुल टॉवर, टाइम्स ऑफ इंडिया बिल्डिंग के पास, आश्रम रोड, अहमदाबाद, गुजरात 380009 में इस आदेश के जारी होने की तिथि से साठ दिनों के भीतर दायर की जानी चाहिए।

An appeal against this order lies with the Commissioner(Appeals), having office at 7th floor, Mridul Tower, Near Times of India Building, Ashram Road, Ahmedabad, Gujarat - 380 009 in terms of section 128 of the Customs Act, 1962. It should be filed within sixty days from the date of communication of this order.

3. जहाँ इयूटि या इयूटि और जुर्माना विवाद या दण्ड में है, जहाँ सिर्फ जुर्माना विवाद में है। यह अपील मांग शुल्क के 7.5% भुगतान पर स्वीकार की जाती है।

This appeal is accepted on 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.

4. यह अपील सीमा शुल्क नियमावली-1982 के नियम-3 के उपनियम-(2) में निर्दिष्ट व्यक्ति द्वारा हस्ताक्षरित निर्धारित प्रारूप में दायर किया जाना चाहिए। उक्त अपील को दो प्रतियों में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियां संलग्न की जाएं (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए)। संबन्धित सभी दस्तावेज चार प्रतियों में भेजे जाने चाहिए। उक्त अपील, अपील के उचित समय और दिनांक को कमिश्नर (अपील) कार्यालय, अहमदाबाद में व्यक्तिगत रूप से प्रस्तुत किया जाए।

An appeal should be filed in format prescribed. It shall be signed by the person specified in sub-rule (2) of rule 3 of the Customs Appeals Rules, 1982. It shall be filed in duplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents should be forwarded in quadruplicate. The appeal shall be presented in person to the office of the Commissioner (Appeals), Ahmedabad, but the date of receipt in the office will be relevant date of appeal whether in time or not.

5. अनुसूची-1 में न्यायालय शुल्क अधिनियम, 1870 के मद सं. 6 के तहत इस आदेश की प्रतिलिपि साथ निर्धारित 5/- रुपए का स्टाम्प कोर्ट फीस के रूप में वहन करना चाहिए।

The copy of this order attached herein should bear a Court Fee Stamp of Rs. 5/- (Rupees five only) as prescribed under schedule-I, item 6 of the Court Fees Act, 1870.

6. मूल अपील के साथ इयूटि/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

Proof of payment of duty/ penalty etc. should be attached to the original appeal

Sub: Request for deletion of B/L No. 580815869 DTD. 21.03.2019 in IGM of By Road MV. IRENES RHYTHM at line No. 01 by Shipping Agent M/s. Maersk Line India Pvt. Ltd., Gandhidham.

Brief facts of the case:

Amendment Reg. No. /23.07.2019

M/s. Maersk Line India Pvt. Ltd., Gandhidham (hereinafter referred to as Shipping Agent for the sake of *brevity*), on behalf of the Master of Vessel namely MV IRENES RHYTHEM 1MA filed import manifest No.2223902 dtd. 08.05.2019 at Mundra, as per the provisions of Section 30 of the Customs Act, 1962 read with CBEC Circular No. 110/03 – Cus dated 22.12.2003 as amended. They have transferred the goods under B/L No. 580815669 DTD. 21.03.2019 to Kandla Custom vide T.P. 1765868 dtd. 08.05.2019 and accordingly manual IGM No.347 dtd. 21.05.2019 (EDI No.2225051 dtd.20.05.2019) has been allotted for the said TP cargo at Kandla Custom House.

02. The Import Manifest was noted after verifying that the Shipping Agent has declared the contents and accordingly allotted (Manual) IGM No.347 dated 21.05.2018 (EDI NO. 2225051 DTD.20.05.2019)

03. The Shipping Agent approached this office with a request vide their letter dated 22.07.2019 for deletion of B/L No. 580815669 DTD. 21.03.2019 in the said IGM at Line No. 01 as detailed below, stating that the 14 containers covered under the B/L were actually meant for Chittagong, Bangladesh but due to wrongly quotation of destination Kandla instead of Chittagong while placing booking, the said containers arrived at Kandla, India.

FROM	TO
DELETE LINE NO. 01	LINE NO. 01 B/L No. 580815669 DTD. 21.03.2019 NOTIFY PARTY NURI TIMBER SUPPLY SOUTH AGRABAD, ANANDIPUR HALISHAHAR, CHITTAGONG, BANGLADESH WEIGHT : 195006.000 KGS

04. The shipping Agent vide their letter dated 22.07.2019 have requested for waiver of issuance of SCN and personal hearing.

DISCUSSION & FINDINGS

05. I have carefully gone through the case records and submissions made by the Shipping Agent. I find that the shipper has requested to delete BL in the IGM in respect of BL No. 580815669 DTD. 21.03.2019. They have also requested for waiver of SCN/ PH in the case.

06. In the instant case, the Shipping Agent has requested for amendment for B/L No. 580815669 DTD. 21.03.2019 at line no. 01 in IGM no.2225051 dated 20.05.2019 giving reason that the containers arrived at A. V. Joshi CFS, Gandhidham via Mundra instead of Chittagong, Bangladesh by mistake. The Shipping line has stated that it was purely human error; shipper salesman had wrongly quoted the destination for the subject shipment as “Kandla” instead of “Chittagong” when placing the order confirmation and due to incorrect booking placing containers reached to Kandla, India. The original shipment as per B/L is M/s. Nuri Timber Supply, South Agrabad, Anandipur Haliashahar, Chittagong, Bangladesh.

07. The Shipper M/s. Transibois P/C Propalm- Bois., Cameroun submitted a letter for Re-export dated 13.06.2019 through shipping line M/s. Maersk Line India Pvt. Ltd, Gandhidham wherein it is confirmed by them that the shipment was 'by mistake' wrongly delivered to Kandla, India and they would like to send it back to the correct discharge port- Chittagong, Bangladesh.

08. In this case, there are total 14 Containers of 40' size, containing 63 pieces of Logs of 52 grade, which have reached to kandla/ A.V. Joshi, CFS as per the port of destination shown as Kandla instead of "Chittagong", Bangladesh, now these 14 containers are required to be re-shipped to Chittagong, Bangladesh and hence the amendment is sought for by the shipping line.

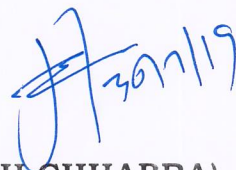
09. The above such amendments fall under **Major amendments** mentioned in Sr. No. (Sr. No. (22) (deletion of B/L or Any Others Amendment) in annexure of the Board circular No.14/2017 dated 11.04.2017, therefore the applicant is liable for penalty under Section 30 and read with Section 117 of the Customs Act, 1962.

10. I also find that there is no intention to evade Custom duty. However, the act is punishable and is covered by Section 117 of the Customs Act, 1962.

In view of above, I pass the following order.

ORDER

I hereby allow the amendment as mentioned above under Section 30(3) of the Customs Act 1962 and also impose penalty of Rs. 42,000/- (Rupees Forty Two Thousand Only) under Section 117 of the Customs Act 1962.



(HEMESH CHHABRA)

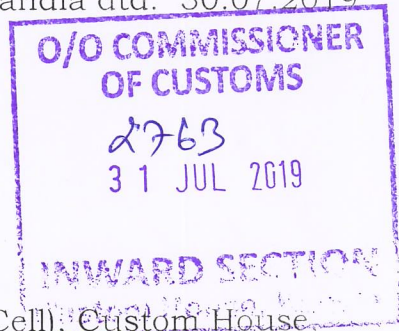
Assistant Commissioner,(MCD.)
Custom House, Kandla

File No : S/20-IGM(347)/Imp.Ntg/2019-20

Kandla dtd. 30.07.2019

To

M/s. Maersk Line India Pvt. Ltd.,
Gandhidham



- Copy to :- 1) The Asstt/Dy. Commissioner (Recovery Cell), Custom House, Kandla
2) The Asstt/Dy. Commissioner(RRA), Customs House, Kandla
3) The Joint Commissioner(EDI), Customs House, Kandla. For uploading on website.
4) Guard file.