

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH – COURT NO. III

E-Hearing

CUSTOMS APPEAL NO. 50562 OF 2024

[Arising out of Order-in-Original No. 02/2024 dated 31.01.2024 passed by the Commissioner of Customs (Preventive), Jodhpur(HQ at Jaipur)]

M/s. Hub & Links Logistics (I) Pvt. Ltd. Appellant
Suit No. 101, Rishabh Arcade
Near to GST Bhavan
Plot No. 83, Sector-8
Gandhidham-370201

vs.

The Commissioner of Customs (Preventive)
Jodhpur Respondent
Room No. 106, NCRB Statue Circle
C-Scheme, Jaipur-302005

WITH

CUSTOMS APPEAL NO. 50763 OF 2024

[Arising out of Order-in-Original No. 02/2024 dated 31.01.2024 passed by the Commissioner of Customs (Preventive), Jodhpur (HQ at Jaipur)]

Sanjay Porwal Appellant
A-77, Atray Path,
Shyam Nagar, Jaipur
Rajasthan-302019

vs.

The Commissioner of Customs (Preventive)
Jodhpur (HQ at Jaipur) Respondent
NCRB Statue Circle, Jaipur-302005

AND

**CUSTOMS MISCELLANEOUS APPLICATION NO.51498 OF 2025 IN
CUSTOMS APPEAL NO. 50764 OF 2024**

[Arising out of Order-in-Original No. 02/2024 dated 31.01.2024 passed by the Commissioner of Customs (Preventive), Jodhpur (HQ at Jaipur)]

M/s. Bright Metals (India) Pvt. Ltd. Appellant
A-77, Atray Path,
Shyam Nagar, Jaipur
Rajasthan-302019

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VS.

The Commissioner of Customs (Preventive)
Jodhpur (HQ at Jaipur)
NCRB Statue Circle, Jaipur-302005

.....Respondent

APPEARANCE:

Ms. Nisha Patel and Mr. Rohan Aggarwal, Advocates for the Appellant
Mr. Sanjay Jain, Special Counsel for the Revenue

CORAM: HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing : 13.08.2026

Date of Pronouncement : 20.08.2026

FINAL ORDER NOS. 51347-51349/2026

PER: MS. BINU TAMTA

Challenge in the present appeals is to the impugned order¹ whereby the Ld. Commissioner confirmed the show cause notice dated 30.12.2022 proposing demand of differential duty of Customs on classification of goods under CTH98060000 in terms of Notification 05/2019-Customs dated 16.02.2019 along with interest and penalty under Section 112(a)(i), 114A and 114AA of the Customs Act, 1962.

2. Briefly stated, the Customs Preventive Branch of the Commissionerate received information from National Customs Targeting Centre, New Delhi that M/s Bright Metals (India) Pvt. Ltd. having IEC No.

¹ Order-in-Original No. 02/2024 dated 31.01.2024

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1302010841 filed Bill of Entry² No.6601963 dated 09.12.2021 at ICD CONCOR, Kanakpura, Jaipur, importing there under Brass Scrap (ISRI Pallu) and had declared country of origin and port of shipment as UAE, but the container tracking on Pakistan International Container Terminal³ divulged that the containers had originated from Pakistan. Further, the seal numbers, which were mentioned on container on PICT, were same as the seal number mentioned in ICES.

3. On further examination with respect to the past imports, it was found that in respect of the following BEs filed by the appellant, the container tracking on Pakistan International Container Terminal divulged that the containers had actually originated from Pakistan. The same numbers mentioned for the containers on PICT were matched with those mentioned in the Indian Customs EDI system. The details of 10 BEs, which are the subject matter of the present appeals are as follows:

S. No.	Bill of Entry No. & date	Assessable value	Duty self assessed & paid (BCD 2.5%+SWS 10%+IGST 18%)	Correct duty leviable (BCD 200% + SWS 10% + IGST 18%)	Differential duty to be paid
1.	2643706 dt.06.02.2021	8985522	1908974	24943809	23034835
2.	2797226 dt. 17.02.2021	8747005	1858301	24281686	22423385
3.	5063295 dt. 16.08.2021	8808842	1871438	24453345	22581907
4.	5173059 dt. 24.08.2021	7412945	1574880	20578335	19003455
5.	5407130 dt. 11.09.2021	7443238	1581316	20662429	19081113
6.	6430842 dt. 27.11.2021	8715980	1851710	24195560	22343850
7.	2153340	6705661	1424618	18614915	17190297

² B/E

³ PICT

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	dt. 29.12.2020				
8.	6226505 dt. 22.11.2021	9445072	2006605	26219520	24212914
9.	9160167 dt. 13.10.2020	5629259	1195936	15626823	14430887
10.	2317647 dt. 12.01.2021	8673392	1842662	24077336	22234674
		Total	1,71,16,440	22,36,53,758	20,65,37,318

4. Before proceeding to consider the issue on merits, we would like to take note of the order passed by the Bench on 16.07.2026, making it clear that the next date of hearing shall be the only opportunity for the parties to make their submissions, and in the event of any failure, the appeals shall be decided on merits. Today, although the Ld. Counsel appearing for the appellant had requested for some time, however, in view of the earlier order, we are constrained to hear the appeal on merits after perusing the records of the case and hearing the Ld. Special Counsel representing the Revenue.

5. Shri Sanjay Jain, representing the Revenue has placed on record the final order passed by this Tribunal in the appellant’s own case, titled as **M/s. Bright Metal India Pvt. Ltd. vs. Commissioner of Customs, Central Excise, CGST, Rajasthan**⁴ which related to the live consignment of import of Brass Scrap vide B.E. No. 6601963 dated 09.12.2021. The entire modus operandi is the same and in fact, it is during the further investigation of the live consignment, that the past imports relating to the present B.Es were detected. In other words, the present proceedings are

⁴ Final Order Nos. 51371–51376/2023 dated 26.09.2023

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an offshoot of the live consignment which has been decided by this Tribunal in the said final order, and therefore, the findings arrived therein are squarely applicable. The impugned order also takes note of it as under:

“5.2.1 I observe that the Additional Director General National Customs Targeting Centre (NCTC), New Delhi informed that high risk container no. SVWU9892740/40' from UAE-Pakistan was being imported at ICD, CONCOR, Kanakpura, Jaipur. It was suspected by the NCTC that the said container had originated from Pakistan. Therefore, investigation was carried out and during physical examination, the container No. SVWU9892740/40 sealed with seal no. 017410. The goods were examined and identified by the approved valuer as found to be Brass scrap (pipes). During examination of the goods, some worn and torn PP bags filled with brass scrap were also found, on which the words Karachi, Pakistan, Government of Punjab, Korangi Industrial Area etc. were found printed. The said container was also verified from the website of Pakistan International Container Tracking Portal (PICT) <https://pict.com.pk/en/online-tracking>, which revealed that the seal no. affixed on the said container was same as originated from Pakistan. As per the said portal, the said container departed from Pakistan on 18.11.2021 with the same seal number as mentioned in the Bill of Lading No. SASLNH21715 dated 28.11.2021. **The said case was investigated and has since been adjudicated.**

5.2.2 I further observe that during investigation, it was found that 10 Bills of Entry were also filed earlier and cleared from ICD CONCOR on the same analogy, for which the instant Show Cause Notice was issued. I find that the main issues that are to be decided in the instant case are whether the Country of origin of the goods imported under the ten disputed Bills of Entry is UAE or Pakistan and whether the importer has mis-classified the goods imported under CTH 74040022 in place of the correct classification under CTH 98060000.”

6. The learned Counsel for the appellant has not objected to the submissions made relying on the earlier decision of this Tribunal in their own case.

7. To ascertain the country of origin of the goods imported, the Ld. Commissioner, examined the printouts taken from the PICT.com, the screenshots of the same are produced in the impugned order itself and

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on that basis, recorded a finding that container numbers and seal numbers reflected in the screenshot of EDI systems are matching with the printout of PICT site. Hence, it is not a case where the allegation is solely based on the online tracking of Container No. SVW989272740/40 (live consignment dealt earlier) on the website of PICT.

8. Further, the statements of the Directors/Senior Managers of the appellant companies recorded under Section 108 of the Act was taken into account. Reference is invited to the findings recorded by the Commissioner in the impugned order as under:

"5.4.2 I find that in his statement dated 04.03.2023, Shri Kailash Vitthal Mhatre, Sr. Manager of M/s HUB & Links Logistics (1) Pvt. Ltd., the delivery agent of the importer, on being shown the documents, has also admitted that as per the information contained in documents, the goods Le. Brass scrap "Pallu" loaded in these containers in Karachi Port which were transported to JEBEL ALI and subsequently transport from JEBEL ALI to Indian Port(s) were found same and goods were not unloaded from the containers at JEBEL ALI once loaded from Karachi. B/L date of these containers was changed only and remaining i.e. B/L. No., description of goods, quantity, container no, and seal no. unchanged when reached at Indian Ports.

5.4.3 Further, on being confronted with these screenshots during the recording of their statements, both the Directors, Shri Ashish Porwal and Shri Sanjay Porwal and also Shri Abdul Kadir. Agent who arranged the import for the importer from M/s Aden Scrap, UAE, admitted that the said goods imported vide said BOEs may have originated from Pakistan.

5.4.4 Thus, on the basis the above evidences, it is clear that the containers of goods i.e. Brass scrap "Pallu" were loaded at Karachi Port, which were transported to JEBEL ALI and subsequently transported from JEBEL ALI to Indian port were found same and goods were not unloaded from the containers at JEBEL ALI once loaded from the Karachi. When these goods reached at Indian ports and only B/L date of these containers were changed otherwise the B/L No, description of the goods, quantity, container No. and seal No. remained unchanged. I find it

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clearly proven that the Pre-shipment Inspection Certificates issued for the goods, imported under the disputed ten Bills of Entry, were issued without actual inspection of the goods and without even unloading and loading of the goods in UAE.

5.5 Now, I take up the issue of classification of the imported goods. I observe that the importer has classified said goods namely scrap under CTH 74040022. The said CTH covers the declared goods namely Brass Scrap. However, I find that the Government of India vide Notification No. 05/2019-Customs dated 16.02.2019, inserted tariff item 98060000 specifying levy of customs duty @ 200% on "All goods originating in or exported from the Islamic Republic of Pakistan". By virtue of the said Notification, all goods originated from Pakistan fall under CTH 98060000. In the present case, the country of origin of the goods has been established to be mis-declared as UAE in place of Pakistan."

9. On the basis of the abovementioned findings, it was held that:

"5.7 From the above, I hold that-

(i) It is established that the goods under the disputed ten Bills of Entry were originated from TRU Pakistan and that the country of origin was mis-declared as UAE.

(ii) The said goods declared as Brass Scrap "Pallu" is not classifiable under CTH 74040022, but being originated from Pakistan, is correctly classifiable under CTH 98060000 for the purpose of levy of duty in accordance with Notification No. 05/2019-Customs dated 16/02/2019 and accordingly the Bills of Entry are liable to be re-assessed in terms of Section 17(4) of the Customs Act, 1962."

10. We may now refer to the conclusion arrived at by the Tribunal in the

Final Order dated 26.09.2023, which reads as:

"32. We therefore conclude that the country of origin of the containers in question is Pakistan and therefore, the same are classifiable under the Notification No. 5/2019 as per CTH 980060000. Since the goods have been imported on the basis of fake PSIC, they are liable to be confiscated in terms of Section 111(m). In the event of confiscation, the redemption fine under Section 125 has been rightly levied. As the importer company and its director are responsible for the import having been made in violation of the statutory provisions and FTP 2015-2020, they are liable to penalty both under Section 112 (a)(ii) and also

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under 114 AA. We are also in agreement with the Quantum of penalty levied on the importer company and its director under the impugned order. In view of our findings, the appeals filed by the importer company and its director are devoid of any merits. The consequential relief of re-export, in the facts of the case, needs to be affirmed on payment of redemption fine and also enhanced penalty both under Section 112 (a)(ii) and Section 114AA of the Act. Thus, the appeals filed by the Department also deserves to be dismissed."

For the sake of avoiding repetition, the reasoning given in the earlier final order be treated as part of this order.

11. Following the Final Order dated 26.09.2023, we uphold the impugned order. The appeals are, accordingly dismissed.

[Order pronounced on 20.08.2026]

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)