



भारतसरकार

GOVERNMENT OF INDIA

वित्त मंत्रालय, राजस्विभाग

MINISTRY OF FINANCE, DEPARTMENT OF REVENUE

चेन्नई-II(आयात) सीमाशुल्कआयुक्तकाकार्यालय ,

OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI II(IMPORT)

सीमा शुल्कभवन, नं ६०, राजाजी सालै, चेन्नै600001-

CUSTOM HOUSE, NO. 60, RAJAJI SALAI, CHENNAI - 600 001.

दूरभाष/ Telephone:044 25230371 ईमेल/Email:commr2-cuschn@gov.in

F.No.CUS/APR/MISC/2054/2023 -गूप1

DATE OF ORDER:03-03-2023

DATE OF ISSUE:03-03-2023

DIN-

जॉबसं./JOB NO.30/2023

PASSED BY: SHIVAPRAKASH VEERESH BADDI, I.R.S
ADDITIONAL COMMISSIONER OF CUSTOMS (GR-1)

मूलआदेशसं./ORDER IN ORIGINAL NO:30/ 2023-Gr.1

1. यह प्रति उस व्यक्ति के निजी प्रयोग हेतु निःशुल्क प्रदान की जाती है जिसे यह ,निर्गत किया गया है ।
This copy is granted free of charge for the private use of the person(s) to whom it is issued.
2. इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति के 60 दिनों के अंदर, सीमा शुल्क अधिनियम, 1962 ,की धारा (1)128 के अंतर्गत आयुक्त सीमा शुल्क ,(अपील)सीमा शुल्क भवन 5 ,वाँ तलचेन्नै-600001 ,के साथ निहित है ।
An appeal against this order lies with Commissioner of Customs (Appeals), Custom House, 5th Floor, Chennai-600 001, u/s 128(1) of the Customs Act, 1962, within 60 days of communication of this order.
3. इस आदेश के विरुद्ध 7.5% धारा 129ई(1) के अंतर्गत माँगे गए शुल्क के ,के भुगतान पर आयुक्त सीमा शुल्क अपील) के समक्ष अपील कर सकते हैं, जहाँ कि शुल्क या शुल्क एवं दंड विवादास्पद है या दंड जहाँ कि केवल दंड विवादास्पद है ।
An appeal against this order shall lie before the Commissioner of Customs(Appeals) on payment of 7.5% of the duty demanded where the duty or duty & penalty are in dispute, or penalty, where penalty alone is in dispute under section 129E(1).
4. अपील दो प्रतियों में होनी चाहिए और सीमा शुल्क अपील) नियम, 1982)के साथ संलग्न सी ए.-1.प्रपत्र में अपील दायर किया जाना चाहिए ।
The appeal should be in duplicate and should be filed in form CA-1 appended by the Customs (Appeals) Rules, 1982.
5. अपील पर मात्र रु 2.00.की अदालती फीस की मुहर लगी होनी चाहिए तथा यह निर्णय या इसकी प्रति संलग्न की जानी चाहिए ।
The appeal should bear a Court Fee Stamp of Rs.2.00 only and should be accompanied by this decision or copy thereof.
6. यदि इस नियम की प्रति को संलग्न किया गया है) तो उस पर कोर्ट की अधिनियम, 1970 के मद 6 की अनुसूची ,i) के

अंतर्गत मात्र रु 2.00.की अदालती शुल्क की मुहर लगी होनी चाहिए ।

If a copy of this decision is enclosed, it should bear a Court Fee Stamp of Rs.2.00 only prescribed under schedule (i) item 6 of the Court Fee Act of 1970.

BRIEF FACTS OF THE CASE

M/s. Shree Thirumala Overseas(hereinafter referred as 'importer'), IEC No. EHQPP7028N having their registered address at Rs No. 84/2, PIPDIC Industrial Estate, Vill Kirumampakkam, Bahour Commune, Puducherry - 607403 filed three Bills of Entry No. 3391480 dt. 20/11/2022, 3391486 dt. 20/11/2022 and 3649628 dt. 08/12/2022 through their authorized Customs Broker M/s. Southern Shipping Services(CB Code: AAASF1321GCH001) for the clearance of import Consignment declared as "White Poppy Seeds" in containers no. RFCU2294928, HLXU1048361 and SEGU3624226 respectively. The goods were said to be supplied by overseas supplier M/s FOODIMPEX GIDA SANAYI VE TICARET, A.S.MANSUROGLU MAH, 286/1 SOK VERAPOL PLAZA,NO.15/23,BAYRAKLI IZMIR TURKEY vide Invoice no. GIB2022000000704 dt. 21.10.2022, GIB2022000000705 dt. 24.10.2022 and GIB2022000000721 dt. 04.11.2022 respectively. The details are mentioned in Table-1:

Table-I

S No.	Details of Bill of Entry	BE No. 3391480	BE No. 3391486	BE No. 3649628
1	Date of Bill of entry	20/11/2022	20/11/2022	08/12/2022
2	Bill of Lading Number	HLCUIZ1221050770	HLCUIZ1221053522	HLCUIZ1221108884
3	Bill of Lading Date	28/10/2022	28/10/2022	11/11/2022
4	Invoice No & Date	GIB2022000000704 dt21/10/22	GIB2022000000705 dt. 24/10/2022	GIB2022000000721 dt. 04/11/2022
5	Name of overseas supplier	M/s. FOODIMPEX GIDA SANAYI VE TICARET, A.S. MANSUROGLU MAH, 286/1 SOK VERAPOL PLAZA,NO.15/23, BAYRAKLI IZMIR TURKEY	M/s. FOODIMPEX GIDA SANAYI VE TICARET, A.S. MANSUROGLU MAH, 286/1 SOK VERAPOL PLAZA,NO.15/23, BAYRAKLI IZMIR TURKEY	M/s. FOODIMPEX GIDA SANAYI VE TICARET, A.S. MANSUROGLU MAH, 286/1 SOK VERAPOL PLAZA,NO.15/23, BAYRAKLI IZMIR TURKEY
6	Country of Origin	TURKEY	TURKEY	TURKEY
7	Number of	01	01	01

	containers contained in imported goods	RFCU2294928	HLXU1048361	SEGU3624226
8	Declared Assessable Value	Rs.59,47,200/-	Rs. 55,01,160/-	Rs.54,61,200/-
9	CTH Declared	12079100	12079100	12079100
11	BCD rate and	20%	20%	20%
12	IGST rate and Notification entry number	5% Notification No.001/2017-IGST (CT) Table I Sl.No.70	5% Notification No.001/2017-IGST (CT) Table I Sl.No.70	5% Notification No.001/2017-IGST (CT) Table I Sl.No.70
13	Name of the Customs Broker	M/s. Southern Shipping Services (CB Code: AAASF1321GCH001)	M/s. Southern Shipping Services (CB Code: AAASF1321GCH001)	M/s. Southern Shipping Services (CB Code: AAASF1321GCH001)

2. As per Ministry of Commerce and Industry Notification 17/2015-20 dated 29.07.2016 import of poppy seeds shall be allowed subject to the following conditions:-

- Import of poppy seeds permitted only from Australia, Austria, France, China, Hungary, Netherlands, Poland, Slovakia, Spain, **Turkey**, Czech Republic, U.K. Democratic People's Republic of Korea, Macedonia, Germany and Ukraine.
- The importer shall produce an appropriate certificate from the Competent Authority of the exporting country that opium poppy have been grown legally in that country and
- All import contracts for this item shall be compulsorily be registered with the Narcotics Commissioner, Gwalior prior to the import in accordance with the guidelines issued by the Department of Revenue.

However, it is seen from documents uploaded in e-sanchit for the above said bills of entry, the importer has not obtained the compulsory registration certificate. Hence, prima facie it appears that the imported goods are prohibited in nature. Therefore, the subject bills of entry are given first check with 100% examination to rule out any other discrepancies and for further adjudication proceedings.

3. Examination of the Bills of Entry:

3.1. Examination of the Bill of Entry No. 3391480 dt. 20/11/2022

The Bill of Entry No. 3391480 dt. 20/11/2022 was given Open order as presented below:

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"Exam Order :

*open and examine 100% cargo from the container
 look for mis-declaration/concealment
 follow rms instructions
 vfydescwrt all import docs
 vfy weight
 vfy compliance of import policy
 vfy coo
 vfy the goods are fit for bonding
 vfy pga clearance as per s/w
 vfy phytosanitary and fssai import lic."*

Subsequently, the said Bill of Entry is examined and following examination report was given

"Inspector's Report:

*opened and examined 720 pkgs in the presence of cha
 special observation :
 @icbccfs:
 fcl cargo
 vfd marks and no.s
 opened and examined 100% of the cargo from the container as per rms instructions
 and open order
 contents: white poppy seeds as declared.
 vfd desc. wrt imp docs
 vfd phytosanitary certfct.
 pq, fssainoc pending
 vfd coo
 vfdwtwrtwghmnt slip provided by the cfs
 f/c b/e may be forwarded to the group pls*

Remarks By Superintendent

first check be. exmn report seen and forwarded to group pl."

3.2. Examination of the Bill of Entry No. 3391486 dt. 20/11/2022

The Bill of Entry No. 3391486 dt. 20/11/2022 was given Open order as presented below:

"Exam Order:

*open and examine 100% cargo from the container
 look for mis-declaration/concealment
 follow rms instructions
 vfydescwrt all import docs
 vfy weight
 vfy compliance of import policy
 vfy the goods are fit for bonding
 vfy pga clearance as per s/w
 vfy coo*

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vy phyto sanitary and fssai import lic."

Subsequently, the said Bill of Entry is examined and following examination report was given

"Inspector's Report :

*opened and examined 720 pkgs in the presence of cha
 special observation :
 @icbccfs:
 fcl cargo
 vfd marks and no.s
 opened and examined 100% of the cargo from the container as per rms instructions
 and open order
 contents: white poppy seeds as declared.
 vfd desc. wrt imp docs
 vfd phyto sanitary certfct.
 pq, fssainoc pending
 vfdwtwrtwghmnt slip provided by the cfs
 f/c b/e may be forwarded to the group pls*

Remarks By Superintendent

first check be. exmn report seen and forwarded to group pl."

3.3. Examination of the Bill of Entry No. 3649628 dt. 08/12/2022

The Bill of Entry No. 3649628 dt. 08/12/2022 was given Open order as presented below:

"Exam Order :

*open and examine 100% cargo from the container
 look for mis-declaration/concealment
 follow rms instructions
 vfydescwrt all import docs
 vfy weight
 vfy compliance of import policy
 vfy coo
 vfy the goods are fit for bonding
 vfy pga clearance as per s/w
 vfy phyto sanitary and fssai import lic."*

Subsequently, the said Bill of Entry is examined and following examination report was given

"Inspector's Report :

*opened and examined 720 pkgs in the presence of cha
 special observation :
 fcl cargo
 vfd marks and no.s*

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opened and examined 100% of the cargo from the container as per rms instructions and open order

contents: white poppy seeds as declared.

yfddesc. wrt imp docs

yfd phytosanitary certfct.

pq, fssainoc pending

yfdwtwrtwghmnt slip provided by the cfs

f/c b/e may be forwarded to the group pls

Remarks By Superintendent

first check be. importer has not produced any documents in compliance of dgftnotfn requirements. narcotics commsrs certificate not produced. exmn report seen and forwarded to group for further n/action pl"

It appears from the above three examination reports that the goods imported by three Bills of Entry No. 3391480 dt. 20/11/2022, 3391486 dt. 20/11/2022 and 3649628 dt. 08/12/2022 are examined 100% by the shed officers and found out that the goods are as declared and weight is confirmed as declared. However, the importer failed to comply with the DGFT Notfn. 17/2015-20 dated 29.07.2016.

4. STATUTARY AND LEGAL PROVISIONS

4.1 As per Section 3(3) of the Foreign Trade (Development & Regulation) Act, 1992, all goods to which sub section (2) of Section 3 applies shall be deemed to be goods, the import or export of which has been prohibited under Section 11 of the Customs Act, 1962. Further, as per Section 11(1) of the said Act, no export or import of goods shall be made by any person, except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy for the time being in force.

4.2 As per the Foreign Trade Policy (FTP) 2015-20, Chapter 2 (General Provisions Regarding Imports and Exports) and Para 2.1 "Exports and Imports shall be free, except where regulated by FTP or any other law in force. The item-wise export and import policy shall be as specified in ITC (HS) notified by DGFT as amended from time to time". Coming to the ITC (HS), vide the Central Government Notification No. 17/2015-20 dated 29.07.2016, under section 5 of the Foreign Trade (Development & Regulation) Act, 1992, as per the Policy Condition to Chapter 12 of the said ITC(HS), import of Poppy Seeds (CTH: 120791 00) shall be allowed subject to the following conditions:

- a. Import permitted only from Australia, Austria, France, China, Hungary, the

Netherlands, Poland, Slovakia, Spain, Turkey and Czech Republic.

- b. The importer shall produce an appropriate certificate from the competent authority of the exporting country that the opium Poppy have been grown legally in the that country.
- c. All import contracts for this item shall compulsorily be registered with the Narcotic Commissioner, Gwalior, prior to import.

4.3 In terms of Section 2(33) of the Customs Act, 1962, 'prohibited goods' means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force, but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with, which implies that any goods imported in violation of the conditions subject to which the goods are permitted to be imported are prohibited goods. Hence the restrictions imposed on the imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable for confiscation, under section 111 of the Customs Act, 1962.

4.4 In terms of Section 2(39) of the Customs Act, 1962, smuggling in relation to any goods, means any action or omission which will render such goods liable to confiscation under section 111 or section 113.

4.5 According to Section 11(1) of the Customs Act, 1962, the Central Government, if satisfied that it is necessary to do so for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.

4.6 According to Section 111(d) of the Customs Act, 1962, any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force shall be liable to confiscation.

4.7 Further, according to Section 112 of the Customs Act, 1962, Any person, (a) who, in relation to any goods, does or omits to do any act which would act or omission render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or (b) who acquires possession of such goods or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable for penal action.

5. VIOLATIONS

5.1 Examination of the containers bearing no. RFCU2294928 covered under B.E No. 3391480 dt. 20/11/2022, HLXU1048361 covered under B.E No.3391486 dt. 20/11/2022 and SEGU3624226 covered under B.E Nos.3649628 dt. 08/12/2022 filed in the name of M/s Shree Thirumala Overseas. Further, in view of the examination reports, legal provisions and the facts mentioned in the foregoing paras, it appears that:

5.2. Poppy Seeds are restricted item for import as per the Notification No. 17/2015-20 dated 29.07.2016 issued by the DGFT, wherein the licit import is permitted only from the specified countries mentioned in the said notification. Further the importer also has to furnish appropriate certificate from the competent authority of the exporting country that the Opium poppy has been grown licitly / legally in that country as per the requirements of the International Narcotics Control Bureau, and further all such import contracts for Poppy Seeds shall also compulsorily be registered with the Narcotics Commissioner, Gwalior prior to import. Without fulfilling the conditions of the aforementioned Notification of DGFT, the Poppy Seeds are restricted and to that extent are prohibited for import in terms of Para 2.1 of the Foreign Trade Policy, 2015-20, read with Customs Act, 1962.

5.3 The subject consignment was imported from Turkey which is in the permitted list of countries for the importation of the impugned goods. And the importer produced the appropriate certificate from the competent authority of the exporting country i.e., Poppy and Alkaloid Affairs Department, PMO stating that the impugned goods are the licit cultivation in the said country. However, the importer has not registered himself with the Narcotics Commissioner, Gwalior for the import of such Poppy Seeds for import of such goods. Hence, the importer has not complied with the third condition of Central Government Notification No. 17/2015-20 dated 29.07.2016 for the import of such goods, thereby violating import policy.

5.4 In view of the above, the impugned 54,000KG of white poppy seeds, valued at Rs. 1,69,09,560/- (Rupees One Crore Sixty-Nine Lakh Nine Thousand Five Hundred and Sixty) appear liable for confiscation under sections 111(d) of the Customs Act, 1962.

6. Therefore, for his acts of aforesaid commission, in as much as for having rendered the impugned goods liable for confiscation under sections 111(d) of the Customs Act, 1962, M/s Shree Thirumala Overseas, appears to be liable for penal action under section 112 of the Customs Act, 1962.

7. SUBMISSIONS OF THE IMPORTER:

7.1. The importer M/s. Shree Thirumala Overseas vide their letter dt. /12/2022 has

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submitted that they

a) have imported White Poppy Seeds from Turkey vide the containers bearing no. RFCU2294928 covered under B.E No. 3391480 dt. 20/11/2022, HLXU1048361 covered under B.E No. 3391486 dt. 20/11/2022 and SEGU3624226 covered under B.E Nos. 3649628 dt. 08/12/2022 having total weight of 54000 Kgs.

b) failed to get licence from the Narcotics Commissioner, Gwalior prior to the import

7.2 The importer further submitted that they intend to re-export the cargo back to the supplier. They requested to adjudicate the issue without issue of Show Cause Notice and Personal Hearing.

DISCUSSION & FINDINGS

8. I have gone through the facts and evidence of the case available on records. I find that M/s. Shree Thirumala Overseas, IEC No. EHQPP7028N having their registered address at Rs No. 84/2, PIPDIC Industrial Estate, VillKirumampakkam, Bahour Commune, Puducherry - 607403 filed three Bills of Entry No. 3391480 dt. 20/11/2022, 3391486 dt. 20/11/2022 and 3649628 dt. 08/12/2022 through their authorized Customs Broker M/s. Southern Shipping Services (CB Code: AAASF1321GCH001) for the clearance of import Consignment declared as "White Poppy Seeds" in containers no. RFCU2294928, HLXU1048361 and SEGU3624226 respectively. And the goods were said to be supplied by overseas supplier M/s FOODIMPEX GIDA SANAYI VE TICARET, A.S. MANSUROGLU MAH, 286/1 SOK VERAPOL PLAZA, NO.15/23, BAYRAKLI IZMIR TURKEY vide Invoice no. GIB2022000000704 dt. 21.10.2022, GIB2022000000705 dt. 24.10.2022 and GIB2022000000721 dt. 04.11.2022 respectively. The details are mentioned in above Table-1:

9. I find that as per Ministry of Commerce and Industry Notification 17/2015-20 dated 29.07.2016 import of poppy seeds shall be allowed subject to the following conditions:-

a) Import of poppy seeds permitted only from Australia, Austria, France, China, Hungary, Netherlands, Poland, Slovakia, Spain, **Turkey**, Czech Republic, U.K. Democratic People's Republic of Korea, Macedonia, Germany and Ukraine.

b) The importer shall produce an appropriate certificate from the Competent Authority of the exporting country that opium poppy have been grown legally in that country and

c) All import contracts for this item shall compulsorily be registered with the Narcotics Commissioner, Gwalior prior to the import in accordance with the guidelines issued by the Department of Revenue.

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However, it is seen from documents uploaded in e-sanchit for the above said bills of entry, that the importer has not obtained compulsory registration certificate. Hence, prima facie the imported goods are prohibited for import. Further, I find that the subject bills of entry are given first check with 100% examination by Group to rule out any other discrepancies and for further adjudication proceedings.

10. I find that the subject three Bills of Entry No. 3391480 dt. 20/11/2022, 3391486 dt. 20/11/2022 and 3649628 dt. 08/12/2022 are examined 100% by the shed officers and found that the goods are as declared and weight is confirmed as declared.

11. I find that Section 3(3) of the Foreign Trade (Development & Regulation) Act, 1992, all goods to which sub section (2) of Section 3 applies shall be deemed to be goods, the import or export of which has been prohibited under Section 11 of the Customs Act, 1962. Further, I find that, as per Section 11(1) of the said Act, no export or import of goods shall be made by any person, except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy for the time being in force.

12. I find that as per the Foreign Trade Policy (FTP) 2015-20, Chapter 2 (General Provisions Regarding Imports and Exports) and Para 2.1 "Exports and Imports shall be free, except where regulated by FTP or any other law in force. The item-wise export and import policy shall be as specified in ITC (HS) notified by DGFT as amended from time to time". I find that the Central Government Notification No. 17/2015-20 dated 29.07.2016, under section 5 of the Foreign Trade (Development & Regulation) Act, 1992 is issued to regulate the import of item under CTH: 12079100 and as per the said policy condition to Chapter 12 of the said ITC(HS), import of Poppy Seeds (CTH: 12079100) shall be allowed subject to the following conditions:

- i. Import permitted only from Australia, Austria, France, China, Hungary, the Netherlands, Poland, Slovakia, Spain, **Turkey** and Czech Republic.
- ii. The importer shall produce an appropriate certificate from the competent authority of the exporting country that the opium Poppy have been grown legally in the that country.
- iii. All import contracts for this item shall compulsorily be registered with the Narcotic Commissioner, Gwalior, prior to import.

13. I find that the subject consignment was imported from **Turkey** which is in the permitted list of countries for the importation of the impugned goods. And the importer produced the appropriate certificate from the competent authority of the exporting country i.e., Poppy and Alkaloid Affairs Department, PMO stating that the impugned goods are the licit cultivation in the said country. However, the importer has not registered himself with the Narcotics Commissioner, Gwalior for the import of such Poppy Seeds for import of

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such goods and the same has been accepted by the importer in their letter dated 12-01-2023. Therefore, I find that the importer not complied with the third condition of Central Government Notification No. 17/2015-20 dated 29.07.2016.

14. In view of the above, I find that, the impugned 54,000 KG of poppy seeds, valued at Rs. 1,69,09,560/- falls within the meaning of 'prohibited goods' in terms of section 2(33) of the Customs Tariff Act, 1962 and liable for confiscation under sections 111(d) of the Customs Act, 1962.

15. I find that M/s Shree Thirumala Overseas is liable for penal action under section 112(a)(i) of the Customs Act, 1962 for having rendered the impugned goods liable for confiscation under sections 111(d) of the Customs Act, 1962.

16. I find that the importer M/s. Shree Thirumala Overseas vide their letter dt. 12/01/2023 has submitted that they have imported White Poppy Seeds from Turkey vide the containers bearing no. RFCU2294928 covered under B.E No. 3391480 dt. 20/11/2022, HLXU1048361 covered under B.E No. 3391486 dt. 20/11/2022 and SEGU3624226 covered under B.E Nos. 3649628 dt. 08/12/2022 having total weight of 54000 Kgs. And made advance payment to the supplier but failed to get registered with the Narcotics Commissioner, Gwalior prior to the import. Further, the importer further submitted that they intend to re-export the cargo back to the supplier and they requested to adjudicate the issue without issue of Show Cause Notice and Personal Hearing.

17. In view of the above discussions and findings, I pass the following order

ORDER

i. I confiscate the goods imported vide three Bills of Entry No. 3391480 dt. 20/11/2022, 3391486 dt. 20/11/2022 and 3649628 dt. 08/12/2022 with a declared assessable value of Rs. 1,69,09,560/- (Rupees One Crore Sixty-Nine Lakh Nine Thousand Five Hundred and Sixty Only) under Section 111(d) of the Customs Act, 1962. However, I give an option to redeem the goods on payment of Redemption Fine of Rs.25,00,000/- (Rupees Twenty Five Lakhs Only) under Section 125 of the Customs Act, 1962 for re-export back to the supplier only.

ii. I impose penalty of Rs. 5,00,000/- (Rupees Five Lakh only) on the importer M/s. Shree Thirumala Overseas having their registered address at Rs No. 84/2, PIPDIC Industrial Estate, VillKirumampakkam, Bahour Commune, Puducherry - 607403 under Section 112(a)(i) of the Customs Act, 1962 for rendering the goods liable for confiscation under the Section 111(d) of the Customs Act 1962.

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iii. I order for consignment of the impugned goods namely “White Poppy Seeds” to be re-exported to the country of export within 60 days from the date of receipt of this order.

1 8 . This order is passed without prejudice to the any other action which may be contemplated against the importer or any other person in terms of any provision of the Customs Act, 1962 and /or other law for the time being in force.

ADDITIONAL COMMISSIONER OF CUSTOMS
GROUP-1, IMPORT COMMISSIONERATE

To

M/s. Shree Thirumala Overseas,
Rs No. 84/2, PIPDIC Industrial Estate, VillKirumampakkam,
Bahour Commune, Puducherry - 607403

Copy to:-

1. The Review Cell (Sea), Custom House, Chennai-1.
2. Master File.