

Detention Notice-reg. cru-exportmcz1 < c

cru-exportmcz1 < cru-exportmcz1@gov.in >

Administration Export NCH Mumbai < admnx.nchm1@gmail.com >

Wed, 22 Apr 2026 11:25:14 AM +0530

To "NCH"<cru-exportmcz1@gov.in>,"Import I CRU"<import-1nch@gov.in>,"Cusadvruling Mumbai"<cus-advrulings.mum@gov.in>,"Commissioner Appeals Zone 1"<ccappealszone.1@gov.in>,"Audit Commissionerate Mumbai Zone I Audit Commissionerate Mumbai Zone I"<Audit-commr.cusz1mum@gov.in>,"Commissioner Customs Audit Mumbai I"<comcus-audit@gov.in>,"DRI Adjudication"<dri.adjmun@gov.in>,"pr.ccgeneral"<pr.cc-general@gov.in>

1 Attachment(s)

document (91).pdf

3.9 MB

Detention Notice-reg.**cru-exportmcz1** < cru-exportmcz1@gov.in >**CCU Customs Mumbai Zone I** < ccu-cusmum1@gov.in >

Thu, 16 Apr 2026 2:23:32 PM +0530

To "Pr.cc-general Pr.cc-general"<pr.cc-general@gov.in>,"CRU, NCH"<cru-exportmcz1@gov.in>,"Commissioner Customs Export Mumbai I"<comcusexp-mum1@gov.in>,"Import Inch"<import-1nch@gov.in>,"import1nch"<import1nch@gov.in>,"Commissioner Import-II"<commr.import2@gov.in>,"Audit Commissionerate Mumbai Zone I Audit Commissionerate Mumbai Zone I"<audit-commr.cusz1mum@gov.in>,"Commissioner Customs Audit Mumbai I"<comcus-audit@gov.in>,"Commissioner Appeals Zone 1"<ccappealszone.1@gov.in>,"Cusadvruling Mumbai"<cus-advrulings.mum@gov.in>,"DRI Adjudication"<dri.adjmun@gov.in>

Respected Sir/Madam,

Please find enclosed herewith attachment(s) on the above mentioned subject.

Regards,

O/o the Pr. Chief Commissioner of Customs,
Mumbai Zone-I**1 Attachment(s)**

07 Scan_0003.pdf

3.8 MB

| EMAIL SENT ON | AT |
|-------------------|----|
| PR. COMMR. (G) | ✓ |
| COMMR. (X) | ✓ |
| COMMR. (APOR/III) | ✓ |
| COMMR. (A) | ✓ |
| COMMR. (S) | ✓ |
| COMMR. (AD) | ✓ |
| STA/TA (PCCO) | |



भारत सरकार
GOVERNMENT OF INDIA
 कार्यालय, संयुक्त सीमा शुल्क आयुक्त
**OFFICE OF THE JOINT COMMISSIONER OF
 CUSTOMS**
 मिनी कस्टम हाउस, हल्दिया, पश्चिम बंगाल-721604
**MINI CUSTOM HOUSE, HALDIA, WEST
 BENGAL-721604**

| |
|---------------------------|
| O/o. CCC MUMBAI ZONE-1 |
| 5 APR 2025 |

DETENTION NOTICE

(Issued under Section 142(1)(a) and 142(1)(b) of the Customs Act, 1962)

Whereas, firms having name and address as detailed below in the table have failed to pay the Govt. dues pending for recovery from them as mentioned below against their name which has been confirmed by the Adjudicating Authority vide Bond Enforcement Order as mentioned in Column 3 of the table below has fallen into arrears:-

| Sr.No. | Name & Address of the Party | Bond Enforcement Order No. & date | Recoverable arrears. |
|--------|--|--|---|
| 1. | M/s Concast Bengal Industries (IEC no:-0204021421) 21, Hemant Basu Sarani, Kolkata, West Bengal - 700001 | CUS/1301/2025-MCH-HALDIA-CUS-PORT-KOLKATA Dtd. 07.05.2025 & Read with intimation letter dtd. 01.01.2026 (Copies enclosed) | Rs. 33,02,581/- (Rupees Thirty Three Lakhs Two Thousand Five Hundred and Eighty One Only) |

2 . Therefore, in the exercise of powers conferred unto me by Section 142(1)(a) of the Customs act, 1962, as mentioned, I, Abhyudoy Guha, Assistant Commissioner of Customs, MCH, Haldia require and request that the aforesaid outstanding amount shall be recovered from any money owing to/be payable to the aforesaid party by all the officers of Customs and/or officers of Central Excise/Central Tax (GST), (Who have been designated as Officer of Customs & Central Excise), GST all over India. Where aforesaid amount is recovered, the same may be intimated as soon as the amount is realized.

3. I also Further require and request in terms of Clause (b) of the Sub Section (1) of Section 142 of the Customs Act, 1962 that the amount mentioned above should also be recovered by detaining and selling of any goods belonging to the aforesaid parties/persons which are under the control of the Officers of Customs, Central Excise and Central Tax (GST) who have been designated as Officer of Customs all over India.

4. An intimation regarding recovery may be sent to the undersigned as soon as the amount is realized. The amount so recovered may be sent to the undersigned by demand draft in favour of "Commissioner of Cutoms, Kolkata". If the amount cannot be realized within a month, the report may kindly be sent to the undersigned for taking further action in this matter.

Enclosed:- As Stated above.

Accepted

Accepted

15/04

Subdt/Teeg
16/04

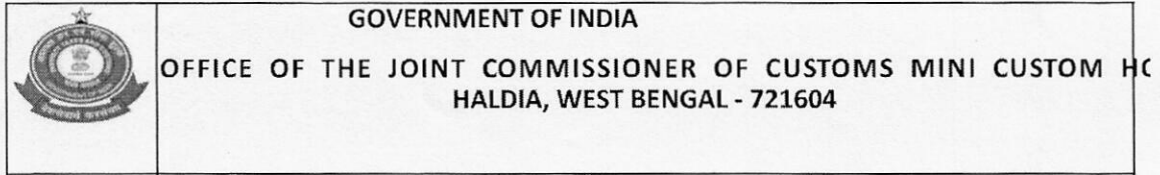
Digitally signed by
Abhyudoy Guha
Date: 01-04-2026
15:05:50

01-04-2026

ABHYUDOY GUHA
ASSISTANT COMMISSIONER
Mini Custom House, Haldia, Kolkata-721607

Copy to:-

1. The Pr. Chief Commissioner/ Chief Commissioner of Custom of Ahmedabad/Bengaluru/Chennai/Delhi/Delhi(Prev.)/Mumbai-I/Mumbai-II/Mumbai-III/Patna (Prev)/Tiruchirappalli (Prev.)/Kolkata/Noida with a request to circulate among all the Commissionerates for taking necessary action to safeguard the Govt. revenue Please.
2. The Pr. Chief Commissioner/ Chief Commissioner of Central GST of Ahmedabad/Bangalore/Bhopal/Bhubaneswar/Chandigarh/Chennai/Delhi/Hyderabad/Jai pur/Kolkata/Lucknow/Meerut/Mumbai/Nagpur/Pune/Panchkula/Ranchi/Guwahati zone/Thiruvananthapuram/Vadodara with a request to circulate among all the Commissionerates for taking necessary action please.
3. The Deputy/Assistant Commissioner of Custom House, Kolkata with request to circulate among all section under their charge for taking necessary action please
4. Notice Board.



To

M/s Concast Bengal Industries Ltd,
21,Hemanta Basu Sarani,
Kolkata-700001.

Gentleman,

Sub:-Intimation for payment of differential duty along with interest of your finalized bills of entry bearing No.3535607 dtd. 10.12.2015 , 3626335 dtd. 17.12.2015, 3626336 dtd. 17.12.2015, 3991881 dtd. 21.01.2016, 4190229 dtd. 08.02.2016, 4418746 dtd. 29.02.2016 & 4418747 dtd. 29.02.2016 -reg.

This is to inform you that your Bills of Entry have been finalized in accordance with the Bond Enforcement Order dated 07.05.2025.

The said Bills of Entry were assessed provisionally against PD Bond due to ship demurrage. Despite several reminders and the issuance of the Bond Enforcement Notice requesting you to finalize the pending Bills of Entry by submitting the requisite documents, no communication or response has been received from your end.

Consequently, this office proceeded to issue the Bond Enforcement Order on 07.05.2025 and even thereafter, no reply or compliance has been received from your side.

Therefore, the Bills of Entry have now been finalized along with the PD Bond amount.

You are hereby requested to pay the differential duty amount along with the applicable interest.

The details of the duty payable are tabulated below.

| BOE NO. | BOE DATE | BOND NO. | BOND AMOUNT In-INR | DIFFERENTIAL DUTY In-INR | INTEREST |
|---------|------------|------------|-----------------------|--------------------------------|------------|
| 3535607 | 10.12.2015 | 2000953555 | 8694080 | 411523 | As of date |
| 3626335 | 17.12.2015 | 2000957746 | 17388160 | 823045 | As of date |
| 3626336 | 17.12.2015 | 2000957745 | 8698427 | 411728 | As of date |
| 3991881 | 21.01.2016 | 2000976338 | 8719936 | 412746 | As of date |
| 4190229 | 08.02.2016 | 2000985634 | 22123040 | 1047165 | As of date |
| 4418746 | 29.02.2016 | 2000996380 | 2074370 | 98187 | As of date |
| 4418747 | 29.02.2016 | 2000996381 | 2074370 | 98187 | As of |

| | | | | | | |
|--|--|--|--|--|--|------|
| | | | | | | date |
|--|--|--|--|--|--|------|

**Digitally signed by
Abhyudoy Guha
Date: 01-01-2026
11:54:24**

ABHYUDOY GUHA

Asstt. Commissioner of Customs,
Mini Custom House, Haldia.

Copy No

- 1.Pr. Commissioner of Customs(Port), Custom House, Kolkata.
2. Dy./ Asstt. Commissioner of Customs,(Review Cell), Custom House, Kolkata.

Tr. ID :- 330634243 IH.



भारत सरकार

GOVERNMENT OF INDIA

सीमा शुल्क के संयुक्त आयुक्त का कार्यालय (पत्तन)

OFFICE OF THE ADDITIONAL COMMISSIONER OF CUSTOMS (PORT)

MINI CUSTOM HOUSE, HALDIA, WEST BENGAL-721604

मिनी कस्टम हाउस, हल्दिया, पश्चिम बंगाल-७२१६०४

07-05-2025

DIN (20250576NN000000E37C)

Bond Enforcement Order under section 143 (3) of Customs Act, 1962.

This bond enforcement order is being issued pursuant to Bond Enforcement Notice dtd. 18.02.2025 issued to the importer M/s Concast Bengal Industries Ltd. The Brief facts of the case that had led to the issuance of the aforesaid Bond Enforcement Notice are furnished below

Brief facts of the case-

1. The above importer M/s Concast Bengal Industries Ltd. (IEC no 0204021421) had filed at the Haldia Mini Customs House the Bills of Entry mentioned at Annexure A enclosed to this order with relevant details.
2. However, during assessment the assessing officer had sought the details of the ship demurrage charges from the importer which the above importer was not able to provide.
3. Valuation of goods imported in to and exported out of India is done as per Section 14 of the Customs Act 1962 read with the Customs (Determination of Value of Imported Goods) Valuation Rules 2007 or the CVR 2007. In this connection attention is invited to Section 14 of the Customs Act 1962 the relevant portions of which are reproduced below :

[Section 14. Valuation of goods. -

(1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified

in the rules made in this behalf:

4. Therefore, as per the relevant portion of Section 14(1) of the Customs Act 1962 reproduced above the price paid or payable for the goods being exported to India shall take in to account the delivery of the goods to the place in India. Further the first proviso under the aforesaid Section provides that any costs and services paid or payable for transportation to the place of importation (in India) shall be added to the price paid or payable as per sub-section (1) of Section 14 of the Customs Act 1962
5. Ship demurrage is essentially the price above and beyond the agreed freight that has to be paid by the vessel charterer/shipping agent to the shipping line/owner if the vessel is detained at a Port beyond the laytime i.e the time allowed in the contract for loading/unloading/handling of cargo. As per the wide practice followed in global shipping these demurrage charges are recovered by the vessel charterer/shipping agent from the importer of the goods above and beyond the freight amount
6. It would also transpire from Section 14(1) read with the proviso thereunder that Rules shall be made to determine which are the costs and services that are to be included incidental to transportation to and at the port of importation in India. With respect to import goods the rules made in this behalf are the **Customs Valuation (Determination of Value of Imported Goods) Rules, 2007** or the CVR 2007. Further as per Rule 3 of the CVR 2007 the transaction value or the price actually paid or payable for the imported goods shall be adjusted as Rule 10 of bid Rules. The relevant provisions of Rule 10 are reproduced below :

Rule 10. Cost and services . -

(2) For the purposes of sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962) and these rules, the value of the imported goods shall be the value of such goods, and shall include -

(a) the cost of transport, loading, unloading and handling charges associated with the delivery of the imported goods to the place of importation;

(b) the cost of insurance to the place of importation:

.....

Explanation - The cost of transport of the imported goods referred to in clause (a) includes the ship demurrage charges on chartered vessels, lighterage or barge charges.]

7. Therefore, as per the Explanation under Rule 10(2) of the CVR 2007 ship demurrage charges, if borne by the importer, forms a part of the cost of transport, loading unloading and handling charges that are associated with the delivery of the imported goods to the place of importation
8. However, at the time of clearance of the goods covered by the bills of entry mentioned in Annexure A the importer had not been able to readily provide evidence

as to whether ship demurrage had been incurred for the aforesaid imports and, if applicable, then the quantum that had to be added to the transaction value to arrive at the assessable value. Therefore, the bills of entry mentioned at Annexure A had been assessed provisionally against P.D Bonds also mentioned under the appropriate column in Annexure A. As per these P.D bonds the importer inter alia had undertaken to provide the desired details regarding ship demurrage within a reasonable time.

9. However, when the provisionally assessed bills of entry were taken up for finalization it was observed that the importer had not furnished any relevant particulars regarding the inclusion/non-inclusion of the ship demurrage charges.

BOND ENFORCEMENT NOTICE AND OFFER FOR PERSONAL HEARING/S

10. Therefore, as the importer had not complied with the aforesaid conditions running through all the P.D bonds mentioned in Annexure A the Bond Enforcement Notice dated 18.02.2025 was issued to them asking them to show cause to the undersigned **within ten (working days)** under section 143(3) of the Customs Act 1962 as to why they should not be made to discharge the bond amounts mentioned in these bonds at Annexure A totalling to **Rs. 6,97,72,383 /- (Six Crore Ninety Seven Lakh Seventy Two Thousand Three Hundred Eighty Three only)**.
11. In the Bond Enforcement Notice mentioned above the notice importer had also been allowed to furnish suitable reply in writing before the undersigned within the next **10 (ten) working days** from the date of receiving the above notice and had also been offered two opportunities for personal hearings on 12.03.2025 and 19.03.2025 before the undersigned.
12. However, neither any reply or response has been received so far from the noticee importer nor has anyone authorized on their behalf appeared for personal hearing on the aforesaid days
13. Therefore, under these circumstances the undersigned has no other recourse but to finalize this bond enforcement notice ex parte on the basis of records available with him.

FINDINGS

14. As understood from the facts expounded so far this is a case where the importer had imported through the Haldia Port consignments against the bills of entry mentioned in Annexure A to this order. However, as these were bulk goods the question of ship demurrage, as provided under the Explanation to Rule 10(2) of the CVR 2007, had been raised by the assessing officer. It has been clearly discussed in the preceding part of this order that ship demurrage under Rule 10(2) of the CVR 2007 read with section 14 of the Customs Act 1962 forms an integral part of the assessable value of the goods imported in a vessel as it is a part of the cost of transportation of the subject goods to and at the port of importation in India from the foreign port of exportation. Whenever a vessel arrives at a Port the vessel operator has to offer a laytime for loading and unloading of goods with the duration of the laytime specified in the contract between the vessel owner/operator and the charterer/importer. In case the loading and unloading is extended beyond the laytime specified in the carriage contract than, as per the prevalent practice in maritime trade, the vessel

operator/owner charges liquidated damages upon the importer and this goes under the term demurrage or ship demurrage.

15. Therefore, I find that the assessing officer was well within his jurisdiction to seek from the importer whether any demurrage had been incurred for bringing the subject goods to Haldia Port and then unloading them thereof and, if demurrage had been incurred, the amount so incurred that would have to be then added to the assessable value.
16. However, I find that as the importer was not in a position to provide the demurrage details at the time of importation. Thus to facilitate clearance of the goods the assessing officer had recommended their clearance against provisional assessments under section 18(1) of the Customs Act 1962 which had been duly approved by the then Deputy/Assistant Commissioner of Customs who as per the aforesaid provision in the Customs Act 1962 is the officer statutorily empowered to approve provisional assessments.
17. However, while extending provisional assessment the Deputy/Assistant Commissioner of Customs concerned had obtained an undertaking in the form of provisional assessment bonds- detailed at Annexure A- to this notice binding the importer to furnish the relevant details w.r.t ship demurrage within a reasonable time specified in the aforesaid bonds.
18. Therefore, I find that the Deputy/Assistant Commissioner of Customs concerned by clearing the goods after provisional assessment had extended a facility or advantage to the importer for otherwise the subject goods would had remained uncleared at the Port till the time the importer was able to obtain satisfactory evidence from his shipper/vessel agent w.r.t the ship demurrage – a process which goes without saying would had encumbered the goods with further port detention. Thus it was the onus of the importer to come forth within a reasonable time after securing clearance of his goods from Customs against the provisional assessment/s and provide to the Deputy/Assistant Commissioner of Customs concerned proof regarding ship demurrage.
19. However, I find that even though these provisional assessments had facilitated the importer to clear his consignments all the earlier which otherwise would had earned port detention till the time he was able to provide satisfactory proof w.r.t ship demurrage yet the importer had not come forth to discharge his liability after having secured release of his consignments from Customs. Therefore, it is clear that the importer had failed to satisfy the conditions in the bonds furnished against the provisional assessments mentioned in Annexure A to this notice.
20. Therefore, I find that as the terms of the bonds had not been fulfilled by the importer the subject bonds have to be enforced against them.

ORDER

21. Therefore, in view of the non-compliance to the conditions in the bond/s furnished by the importer at the time of finalization mentioned at Annexure A to this order I direct that **Rs. 6,97,72,383 /- (Six Crore Ninety Seven Lakh Seventy Two Thousand Three Hundred Eighty Three only)** being the sum total of the amounts mentioned in the bond/s at Annexure A to be enforced against the importer **M/s CONCAST BENGAL INDUSTRIES LIMITED.**

BAPPADITYA BANERJEE
ASSISTANT COMMISSIONER
Haldia Mini Custom House : Haldia

To,
CONCAST BENGAL INDUSTRIES LIMITED
21, Hemant Basu Sarani, Kolkata
West Bengal - 700001

Copy to:

Annexure A

| sl.No. | Name of Importer | Bill of entry number | Bill of entry Date | Description of goods | P.d Bond No. | P.D Bond value in INR | B/G | Value |
|--------|---------------------------------|----------------------|--------------------|--|--------------|-----------------------|-----|-------|
| 1 | CONCAST BENGAL INDUSTRIES LTD., | 3535607 | 2015-12-10 | Steam (non coking) coal in bulk of South Africa Origin | 2000953555 | 8694080 | No | NA |
| 2 | CONCAST BENGAL INDUSTRIES LTD., | 3626335 | 2015-12-17 | Steam (non coking) coal in bulk of South Africa Origin | 2000957746 | 17388160 | No | NA |
| 3 | CONCAST BENGAL INDUSTRIES LTD., | 3626336 | 2015-12-17 | Steam (non coking) coal in bulk of South Africa Origin | 2000957745 | 8698427 | No | NA |
| 4 | CONCAST BENGAL INDUSTRIES LTD., | 3991881 | 2016-01-21 | Steam (non coking) coal in bulk of South Africa Origin | 2000976338 | 8719936 | No | NA |
| 5 | CONCAST BENGAL INDUSTRIES LTD., | 4190229 | 2016-02-08 | Steam (non coking) coal in bulk of South Africa Origin | 2000985634 | 22123040 | No | NA |
| 6 | CONCAST BENGAL INDUSTRIES LTD., | 4418746 | 2016-02-29 | Steam (non coking) coal in bulk of South Africa Origin | 2000996380 | 2074370 | No | NA |
| 7 | CONCAST BENGAL INDUSTRIES LTD., | 4418747 | 2016-02-29 | Steam (non coking) coal in bulk of South Africa Origin | 2000996381 | 2074370 | No | NA |

Signed by
Bappaditya Banerjee
Date: 07-05-2025 16:40:30