भारत सरकार/**GOVERNMENT OF INDIA**

सीमा शुल्क प्रधान आयुक्त का कार्यालय(पतन)

OFFICE OF THE PRIINCIPAL COMMISSIONER OF CUSTOMS (PORT)

सीमा शुल्क सदन,१५/१, स्ट्रैंड रोड,कोलकाता-७००००१

CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA-700001

Provisional release Order No. KOL/CUS/PORT(PR. COMMR.)/Gr.1/01/2026
DIN: 20260976NL0000296CD2 Date: 11-09-2026

PROVISIONAL RELEASE ORDER

Subject: Provisional release of the seized goods imported by M/s. India Haat Agrotech Private Limited (IEC: AAHCI3433M) vide Bill of Entry No. 2753710 dated 26.07.2026-reg.

India Haat Agrotech Private Limited (IEC: AAHCI3433M) (hereinafter referred to as **'the importer'**) having registered address at Ground Floor, Block-3, Flat No.-1, Club Town Residency, 57/3, M. M. Feeder Road, Barrackpore, Kolkata- 700056 has filed one (01) EDI Bill of Entry No. 2753710 dated 26.07.2026, through authorized Customs Broker, M/s Global Marine Services LLP, for the import of goods broadly declared as 'Areca Nut (Areca Catechu)' with declared country of origin as 'Bangladesh'. Details of the impugned consignment are as below:

Table-A

1.	Bill of Entry No. & Date	2753710 dated 26.07.2026
2.	Description of Goods	Areca Nut (Areca Catechu)
3.	CTH Declared	08028090
4.	Net Weight	36000 Kg
5.	Unit Price	4 USD/KG (CIF)
6.	Invoice No.	Exp/INV/195/26 dated 09.07.2026
7.	Invoice Value (FOB)(INR)	1,38,96,023/-
8.	Declared Assessable Value (INR)	1,40,05,613/-
9.	Declared Duty (INR)	7,00,281/-
10.	Supplier	Tirupati Industries Ltd., Plot No.-29-30, Mongla EPZ, Bagerhat, Bangladesh.
11.	COO Certificate No.	EPB(K)/SAFTA/5072 dated 21.07.2026
12.	SAFTA Notification Claimed	99/2011-Cus dated 09.11.2011
13.	Exchange Rate	1 USD = 97.2 INR
14.	Container No.	TCKU2842879 & FSCU3516900
15.	Notification for Tariff Value	63/2026-CUSTOMS (N.T.) dated 15.07.2026
16.	Tariff Value as per above Notification	10785 USD/MTS

2. EXAMINATION OF THE IMPORTED GOODS:

2.1 Specific intelligence was received indicating that the said importer had imported Areca Nuts by declaring them as Bangladesh Origin and had fraudulently availed the benefit of concessional rate of duty under the South Asian Free Trade Area (SAFTA) by producing Certificates of Origin purportedly issued by the competent authorities of Bangladesh, whereas the goods were, in fact, suspected to be of Indonesian and Thailand origin, merely routed through Bangladesh without satisfying the prescribed Rules of Origin under SAFTA.

2.2 Pursuant to the above intelligence, Officers of the Directorate of Revenue Intelligence, Indore Zonal Unit, Indore informed Officers of SIIB, Customs, Kolkata Port to examine the said cargo imported by M/s India Haat Agrotech Pvt. Ltd. under Bill of Entry No. 2753710 dated 26.07.2026 (Container No. TCKU2842879 and FSCU3516900 and Invoice No. EXP/INV/195/26 dated 09.07.2026, wherein Overseas Supplier of the goods was M/s Tirupati Industries Limited, Plot No. 29-30, Mongla EPZ, Bagerhat, Bangladesh. The said imported cargo of M/s India Haat Agrotech Pvt. Ltd. was examined by Preventive Officer and Appraiser, CFS-Phonex along with Officers of SIIB, Customs Kolkata Port in the premises of Phonex-CFS, Taratala Road, Kolkata in the presence of independent witnesses, Representative of Importer on 12.08.2026. The proceedings of the same were recorded under Panchnama dated 12.08.2026.

2.3 Upon examination, both containers were found stuffed with brown jute bags (gunny bags) carrying FSSAI tags. The jute bags were cut open and broken pieces of raw Areca Nut/Betel Nut were found. Examination findings are tabulated below in Table B:

Table-B

	Declared			**Found**		
SL. No.	Goods Description	No. and Kind of PKGS.	Net Declared Wt.	Goods Description	No. and Kind of PKGS.	Total Quantity
1	Areca Nut (Areca Catechu)	450	36000 KGS.	Areca Nut (Areca Catechu)	450	36675 (gross weight) 36000 (net weight)

3. Seizure:

3.1 During investigation, statements recorded under Section 108 of the Customs Act, 1962, documentary evidence collected, import documents recovered during searches and other evidence gathered by DRI have revealed that Indonesian/Thailand origin Areca Nuts were routed through Bangladesh and only minimal operations such as repacking/re-labelling were undertaken in Bangladesh. Further evidence collected during the investigation suggests that this consignment imported by the impugned importer vide Bill of Entry No. 2753710 dated 26.07.2026 have been imported by the supplier, viz. Tirupati Industries Ltd. from Thailand and have been subsequently exported as it is without any significant processing. Such operations do not satisfy the origin criteria prescribed under the SAFTA Rules of Origin. The Certificates of Origin relied upon for claiming preferential tariff treatment are under investigation and appear to have been obtained for goods which are not eligible for SAFTA benefits. Further, the origin criterion mentioned in the Notification No.

75/2006-Customs (N.T) dated 30.06.2006, is not met as there is no change in CTH and no processing is being done only re-packaging/re-bagging is being done.

3.2 Whereas, on the reasonable belief, that the aforementioned goods appear to have been mis-declared in terms of country of origin which is under investigation, the goods under above mentioned containers, appear to have been imported in contravention of Section 111 of the Customs Act, 1962 and hence liable to confiscation under Section 111(m) and Section 111(q) of the Customs Act, 1962.

3.3 Therefore, the above goods imported by the importer vide BE No. 2753710 dated 26.07.2026, having **Assessable Value of Rs. 3,77,38,872/-** (Rs. Three Crore Seventy Seven Lacs Thirty Eight Thousand Eight Hundred and Seventy Two Only), were seized, vide **Seizure Memorandum bearing No. DRI/IZU/96-2026/CI/INT-70/ENQ-26 dated 18.08.2026**, under the provision of Section 110 of the Customs Act, 1962. The details of the seized goods in the said Bill of Entry are detailed below:

Table-C

Sl. No.	**BOE details**	**Container No.**	**Quantity**		**Total Net Weight (MT)**	**Total Assessable Value-Tariff Value@ USD $10785 per MT (Rs.)**
			No. of Bags	**Weight (Kg) per Bag**		
1	2753710 dated 26.07. 2026	TCKU2842879 FSCU3516900	450	80	36.00	3,77,38,872
Total					36.00	3,77,38,872

4. Duty Liability

4.1 The **declared duty** against the subject Bill of Entry No. 2753710 dated 26.07.2026 is as follows:

Declared item description	**Declared CTH**	**Declared Assessable Value (INR)**	**BCD@0% (Notification 99/2011**	**SWS@0% Rate**	**IGST@5%**	**Declared Duty (INR)**
Areca Nut (Areca Catechu)	08028090	1,40,05,613/-	Nil	Nil	700281	7,00,281/

4.2 The details of the total duty liability after re-determination of the Assessable Value (Tariff Value@ USD $10785 per MT as per Notification no.

63/2026-Customs (N.T.) dated 15.07.2026) in respect of the subject consignment is as below:

Table-D

Assessable Value (36 MTS X 10785 USD/MTS X 97.2)	**BCD@100% of AV**	**SWS@0%**	**IGST@5% of (AV+BCD+SWS)**	**Total Duty (INR)**
3,77,38,872	3,77,38,872	Nil	3773887.2	**4,15,12,759.2**

5. Legal Provisions

5.1 Section 110A. Provisional release of goods, documents and things seized or bank account provisionally attached pending adjudication. Any goods, documents or things seized or bank account provisionally attached under section 110, may, pending the order of the adjudicating authority, be released to the owner or the bank account holder on taking a bond from him in the proper form with such security and conditions as the adjudicating authority may require.

5.2 Section 122. Adjudication of confiscations and penalties. In every case under this Chapter in which anything is liable to confiscation or any person is liable to a penalty, such confiscation or penalty may be adjudged,

(a) without limit, by a Principal Commissioner of Customs or Commissioner of Customs or a Joint Commissioner of Customs;

5.3 CBIC Circular No. 35/2017-Customs dated 16.08.2017 lays down the guidelines/ procedure for provisional release of seized imported goods pending adjudication under Section 110A of the Customs Act, 1962. The Relevant Para of the said circular is reproduced below:

> *"**2 .** While provisional release of seized imported goods under Section 110A of the Customs Act, 1962 may normally be considered by the competent adjudicating authority upon a request made by the owner of the seized goods, provisional release shall not be allowed in the following cases –*
>
> *(i) Goods prohibited under the Customs Act, 1962 or any other Act for the time being in force;*
>
> *(ii) Goods that do not fulfill the statutory compliance requirements/obligations in terms of any Act, Rule, Regulation or any other law for the time being in force;*
>
> *(iii) Goods specified in or notified under Section 123 of the Customs Act, 1962;*
>
> *(iv) Where the competent authority, for reasons to be recorded in writing believes that the provisional release may not be in the public interest.*
>
> ***2 . 1** Seized imported goods shall be released provisionally by the competent authority upon request of the owner of the seized goods, subject to executing a Bond for the full value/estimated value of the seized goods.*
>
> ***2.2** Further, in addition to the Bond mentioned at Para 2.1, above, the competent authority shall take a Bank Guarantee or Security Deposit to cover the following:*

i. *the entire amount of duty/differential duty leviable on the seized goods, being provisionally released:*

ii. *the amount of fine that may be levied in lieu of confiscation under Section 125 of the Customs Act, 1962 at the time of adjudication of the case. While securing the same, the competent authority shall take into account the nature of the seized goods, the duty and charges payable on the said goods, their market price and the estimated margin of profit:*

iii. *amount of penalties that may be levied under the Customs Act, 1962, as applicable, at the time of adjudication of the case.*

2.3. *Depending on the specific nature of a case, the competent authority may, for reasons to be recorded in writing, increase or decrease the amount of security deposit as indicated above.*

……

5. *Where provisional release of seized imported goods is allowed, the bond referred to in Para 2.1 shall contain an undertaking that the importer shall pay the duty, fine and/or as may be adjudged by the Adjudicating Authority, subject to appellate provisions under the Act. Further, where the issuing bank to keep it renewed and valid till final adjudication of the case, or in the event of non-renewal of Bank Guarantee as above, the guaranteed amount to be credited to the Government account by the bank on its own".*

5.4 Section 111. Confiscation of improperly imported goods, etc. –

111(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under trans shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

111(q) any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA or any rule made thereunder.

5.5 SECTION 112. Penalty for improper importation of goods, etc. Any person, (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

…… (ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

5.6 Section 114AA. Penalty for use of false and incorrect material. If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

6. Provisional Release request by the importer

The importer, vide their letter dated 24.08.2026 ref. no. IHT/24082026/02

followed by a reminder dated 28.08.2026 ref. no. IHT/28082026/02, has requested for provisional release of the subject consignment under Section 110A of the Customs Act, 1962 having regard to the perishable nature of the goods.

7. As the goods appear to be liable for confiscation on the reasonable belief that country of origin has been mis-declared, provisions of Section 111(m) and Section 111(q) will be attracted. Further, penal provisions under Section 112(a) of the Customs Act, 1962 and under Section 114AA may also be attracted. Further, redemption fine under Section 125 will too have to be taken into account.

8. Taking into consideration the facts and issues detailed above, Provisional Release of the seized goods imported vide Bill of Entry Nos. 2753710 dated 26.07.2026 is allowed under Section 110A of Customs Act, 1962, subject to fulfilment of compulsory compliance requirements (CCRs) including **No Objection Certificate (NOC) from Plant Quarantine (PQ) and Food Safety and Standards Authority of India (FSSAI),** and further subject to the fulfilment of the following conditions:

i. Execution of **Bond** of **Rs. 3,77,38,872/-** (Rupees Three Crore Seventy Seven Lakhs Thirty Eight Thousand Eight Hundred and Seventy Two only) towards value of the seized goods.

ii. Submission of **Bank Guarantee** for **Rs. 9,05,73,295/-** (Rupees Nine Crore Five Lakhs Seventy Three Thousand Two Hundred and Ninety Five only) to cover the potential **duty (Rs. 4,15,12,760/-)**, **fine (Rs. 75,47,775/-)** and **penalty (Rs. 4,15,12,760/-)**.

9. The Bond shall contain an undertaking that the importer shall pay the duty, fine and/or penalty as may be adjudged by the Adjudicating Authority, subject to appellate provisions under the Act. The Bank Guarantee should contain a clause binding the issuing bank to keep it renewed and valid till final adjudication of the case, or in the event of non-renewal of Bank Guarantee, the guaranteed amount be credited to the Government account by the Bank on its own.

Digitally signed by
NASIM ARSHI
Date: 11-09-2026
17:47:49

(Nasim Arshi)
Pr. Commissioner of Customs (Port)
Custom House, Kolkata

To,
India Haat Agrotech Private Limited
Ground Floor, Block-3, Flat No.-1,
Club Town Residency, 57/3,
M. M. Feeder Road,
Barrackpore, Kolkata-700056
(Email: admin@indiahaat.co.in)

Copy to:

1. The Deputy/Assistant Commissioner of Customs, Group-1(Port), Custom House, Kolkata.

2. The Deputy/Assistant Commissioner of Customs, Review, Chief Commissioner's Office, Custom House, Kolkata

3. The Deputy/Assistant Commissioner of Customs, EDI Cell(Port), Custom House, Kolkata *for uploading the order to official website of Kolkata Customs.*

4. The Deputy /Assistant Commissioner of Customs, SCH, Custom House, Kolkata *for putting the order on the notice board.*

5. The Deputy/Assistant Commissioner of Customs, SIIB (Port), Custom House, Kolkata

6. The Deputy/Assistant Commissioner of Customs, CFS-Phonex Custom House, Kolkata

7. The Assistant Director, Directorate of Revenue Intelligence, Indore Zonal Unit, First Floor, BSNL Telephone Exchange Building, Transport Nagar, Indore-452014 **(Email:dri-indorezu@gov.in)**