



सीमा शुल्ककार्यालय का आयुक्त के (निवारक), सीमा शुल्क भवन,
जामनगर- राजकोट हाइवे, विक्टोरिया ब्रिज के पास,
जामनगर गुजरात – (361 001

Office of the Commissioner of Customs (Preventive),
'Seema Shulk Bhavan', Jamnagar – Rajkot Highway,
Near Victoria Bridge, Jamnagar (Gujarat) – 361 001
Email: commr-custjmr@nic.in; adj-custjmr@nic.in

DIN –

1. फाइल क्रमांक/ File Number F. No. CUS/18358/2025-Adjn
2. मूल आदेश क्रमांक/
Order-in-Original No. 11/Additional Commissioner/ 2025-26
एन .श्रुजन कुमार/ N. Srujan Kumar
अपर आयुक्त/ Additional Commissioner,
सीमा शुल्क, निवारक/Customs (Preventive)
जामनगर/ Jamnagar.
3. द्वारा पारित/ passed by
Date of Order /आदेश दिनांक 16.09.2025
4. Date of issue / आदेश जारी किया 16.09.2025
कारण बताओ नोटिस क्रमांक
एवं दिनांक
5. Show Cause Notice Number & Date ADC-14/2025-26 dated 10.09.2025
नोटिसी का नाम/
Name of Noticee
6. M/s Seagull Overseas Corporation,
No. 136, Royal Province, Block – A,
Palasamudram, Gorantla Mandal, Sri
Sathyasai,
Andhra Pradesh – 515241.

01. इस आदेश की मूल प्रति संबंधित व्यक्ति को निशुल्क प्रदान की जाती है।

The original copy of this order is provided free of cost to the person concerned.

02. इस मूल आदेश से व्यथित कोई भी व्यक्ति सीमा शुल्क अधिनियम, धारा की 1962 128A)(1)a सीमा शुल्क नियम (अपील), 1982 के नियम 3 के साथ पठित, के प्रावधानों के तहत, इस आदेश की प्राप्ति की तारीख से 60 दिन के भीतर फॉर्म सीए-1 में निम्नलिखित पते पर अपील दायर कर सकता है। फॉर्म सीए-1 में अपील का प्रपत्र, दो प्रतियों में दायर किया जाएगा और उसके साथ इस आदेश की समान संख्या में प्रतियाँ संलग्न की जाएंगी जिसके विरुद्ध अपील की गई है। कम से कम से जिनमें एक प्रमाणित प्रति हो

आयुक्त (अपील)
मंजिल वी 7, मृदुल टावर,
टाइम्स ऑफ इंडिया के पीछे,
आश्रम रोड,

	अहमदाबाद – 380 009	
	Any Person aggrieved by this Order-In-Original may file an appeal in Form CA-1, within sixty days from the date of receipt of this order, under the provisions of Section 128 of the Customs Act, 1962, read with Rule 3 of the Customs (Appeals) Rules, 1982 before the Commissioner (Appeals) at the above mentioned address. The form of appeal in Form No. CA.-1 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 a certified copy).	
03.	अपील पर 5/- रुपये का कोर्ट फीस स्टाम्प लगा होना चाहिए। जैसा कि भारतीय स्टाम्प अधिनियम, 1989 के तहत प्रदान किया गया है, या राज्य विधान द्वारा संशोधित किया जा सकता है, जबकि इस अपील के साथ संलग्न आदेश की प्रति पर रुपये 0.50 (पचास पैसे केवल) का कोर्ट फीस स्टाम्प होना चाहिए। जैसा कि न्यायालय शुल्क अधिनियम, 1870 की अनुसूची -I, मद-6 के तहत निर्धारित किया गया है।	
	The appeal should bear the Court Fee Stamp of Rs. 5/- as provided under the Indian Stamp Act, 1989, modified as may be, by the State Legislation, whereas the copy of the order attached with this appeal should bear a Court Fee Stamp of Rs. 0.50 (Fifty. paisa only) as prescribed under Schedule. – I, Item 6 of the Court Fees Act, 1870.	
04.	अपीलीय ज्ञापन के साथ शुल्क भुगतान /जुर्माना /अर्थ दंड का सबूत भी संलग्न करे अन्यथा सीमा शुल्क अधिनियम, 1962 की धारा 128 के प्रावधानों का अनुपालन ना होने के कारण अपील को खारिज किया जा सकता है।	
	Proof of payment of duty / fine / penalty should also be attached with the appeal memo, failing to which appeal is liable for rejection for non-compliance of the provisions of Section 128 of the Customs Act, 1962.	
05.	अपील प्रस्तुत करते समय यह सुनिश्चित करे की सीमा शुल्क अपील)) नियम, 1982 नियम (प्रोसीजर) प्रक्रिया सिस्टेट और है। हुआ पालन पूरा का नियमो सभी के 1982	
	While submitting the Appeal, the Customs (Appeals) Rules, 1982, and the CESTAT (Procedure) Rules, 1982, should be adhered to in all respects.	
06.	इस आदेश के खिलाफ आयुक्त (अपील), सीमा शुल्क, उत्पाद शुल्क और सेवा कर अपीलीय न्यायाधिकरण के समक्ष मांग की गई शुल्क के 7.5% के भुगतान पर होगी, जहां शुल्क या शुल्क और जुर्माना विवाद में है, या जुर्माना विवाद में है, या जुर्माना जहां जुर्माना है अकेले विवाद में है।	
	An appeal, against this order shall lie before the Commissioner (Appeals), on payment of 7.5% of the duty demanded, where duty or duty and penalty are in dispute, or penalty are in dispute, or penalty, where penalty alone is in dispute.	

BRIEF FACTS OF THE CASE

M/s Seagull Overseas Corporation, No. 136, Royal Province, Block – A, Palasamudram, Gorantla Mandal, Sri Sathyasai, Andhra Pradesh – 515241 (hereinafter referred to as “the Importer”) having IEC No. AAKCB7042E, filed Bill of Entry No. 2838230 dated 24.06.2025 (hereinafter referred to as the “said Bill of Entry”) under Section 46 of the Customs Act, 1962 for importing goods viz. (1) Microwavable Cooked Rice (White), (2) Premium Sea Salt, (3) Korean Pancake Mix, (4) Vermicelli (Cellophane Noodle, Sweet Potato Noodle), (5) CJ Bibigo Sesame Oil (Cold Pressed), (6) Bibigo Seaweed Flake, (7) Cup Rice Hot Schicken Mayo, (8) Bibigo Tofu Kimchi Jjigae, (9) Oligosaccharide, (10) Roasted Chestnut, (11) Dasida Anchovy Stock, (12) Georgia Canned Coffee, (13) Buckwheat Soba Sauce, (14) Gold Mayonnaise, (15) Grapefruit Candy, (16) Banana Milk And (17) Instant Ramen Noodles & Snacks as per Commercial Invoice No. GTSOC01 dated 29.05.2025 issued by M/s Goliath Trading and Bill of Lading No. HDMUSELA14140000 dated 28.05.2025.

2. Details pertaining to the CTH, description, quantity, Unit price, value etc., of the said imported goods as declared by the Importer in the said Bill of Entry as well as declared in the Bill of Lading, Commercial Invoice, packing list etc. are as per Table-A as under:

TABLE - A

Sr. No.	CTH	Product Description	Packaging per CTN	CTN Quantity	Quantity	UQ C	Unit Price in \$	Total Declared Value (in \$)	Total Declared Value (in Rs.) (1\$ = Rs. 87.65)
1	19049000	MICROWAVABLE COOKED RICE (WHITE)	210g x 12	500	1260.00	KG S	3.515873	4430.00	388289.50
2	25010090	PREMIUM SEA SALT (LARGE GRAINS)	1kg x 8	70	560.00	KG S	2.401250	1344.70	117862.96
3	19019090	KOREAN PANCAKE MIX	1kg x 10	190	1900.00	KG S	1.170000	2223.00	194845.95
4	19024090	VERMICELLI (CELLOPHANE NOODLE, SWEET POTATO NOODLE)	1kg x 10	230	2300.00	KG S	3.132000	7203.60	631395.54
5	15159099	CJ BIBIGO SESAME OIL 1L (COLD PRESSED)	920g x 6	40	200.00	KG S	11.256350	2251.27	197323.82
6	20089999	BIBIGO SEAWEED FLAKE	50g x 20	120	120.00	KG S	24.370000	2924.40	256323.66
7	19049000	CUP RICE HOT SCHICKEN	219g x 24	100	525.60	KG S	6.367960	3347.00	293364.53

		MAYO							
8	210410 90	BIBIGO TOFU KIMCHI JJIGAE	460g x 18	130	1076.40	KG S	5.409420	5822.70	510359.63
9	170290 90	OLIGOSACCH ARIDE	1.2kg x 9	80	864.00	KG S	1.512963	1307.20	114576.08
10	200899 99	ROASTED CHESTNUT	80g x 36	100	288.00	KG S	11.87847 2	3421.00	299850.64
11	210390 40	DASIDA ANCHOVY STOCK	1Kg x 10	50	500.00	KG S	6.087000	3043.50	266762.78
12	210390 30	GEORGIA CANNED COFFEE	360ml x 15	40	250.00	KG S	4.778000	1194.50	104697.93
13	210111 90	BUCKWHEAT SOBA SAUCE	300g x 16	50	528.00	KG S	3.833333	2024.00	177403.58
14	170490 90	GOLD MAYONNAISE	153g x 20	110	162.00	KG S	6.759259	1095.00	95976.75
15	210111 90	GRAPEFRUIT CANDY	240ml x 30	60	288.00	KG S	1.447222	416.80	36532.51
16	220299 30	BANANA MILK	240ml x 6 x 4	258	1548.00	LTR	1.845000	2856.06	250333.66
17	190240 90	INSTANT RAMEN NOODLES & SNACKS	425g x 8	500	1808.50	KG S	7.837987	14175.00	1242438.71
		Total		2628	14178.50			59079.73	5178338.21

3. During examination of the said goods, it was noticed that there is mismatch in description and quantity of the goods declared by the Importer at the time of filing of the said Bill of Entry. Upon taking inventory of the goods during examination, it was found that there is shortage in quantity of declared goods i.e. total 1989 packages, as mentioned in **Table-B** below and in place of these, 1986 Packages of 70 other items, as mentioned in **TABLE-C** below, were found concealed alongwith the declared consignment which were neither declared in Commercial Invoice No. GTSOCI dated 29.05.2025 nor in Bill of Entry No. 2838230 dated 24.06.2025.

TABLE – B

Sr. No	CTH	Product Description	Packagin g per CTN	CTN Quantity Declared in BE / Import Document s	CTN Quantity Actually Received	Shortage in CTN Quantity
1	19049000	MICROWAVABLE COOKED RICE (WHITE)	210g x 12	500	200	300
2	25010090	PREMIUM SEA SALT (LARGE GRAINS)	1kg x 8	70	15	55
3	19019090	KOREAN PANCAKE MIX	1kg x 10	190	35	155
4	19024090	VERMICELLI (CELLOPHANE NOODLE, SWEET POTATO NOODLE)	1kg x 10	230	50	180
5	15159099	CJ BIBIGO SESAME OIL 1L	920g x 6	40	40	0

		(COLD PRESSED)				
6	20089999	BIBIGO SEA WEED FLAKE	50g x 20	120	20	100
7	19049000	CUP RICE HOT SCHICKEN MAYO	219g x 24	100	20	80
8	21041090	BIBIGO TOFU KIMCHI JJIGAE	460g x 18	130	10	120
9	17029090	OLIGOSACCHARIDE	1.2kg x 9	80	15	65
10	20089999	ROASTED CHESTNUT	80g x 36	100	10	90
11	21039040	DASIDA ANCHOVY STOCK	1Kg x 10	50	15	35
12	21039030	GEORGIA CANNED COFFEE	360ml x 15	40	40	0
13	21011190	BUCKWHEAT SOBA SAUCE	300g x 16	50	10	40
14	17049090	GOLD MAYONNAISE	153g x 20	110	15	95
15	21011190	GRAPEFRUIT CANDY	240ml x 30	60	30	30
16	22029930	BANANA MILK	240ml x 6 x 4	258	114	144
17	19024090	INSTANT RAMEN NOODLES & SNACKS	425g x 8	500	0	500
		Total		2628	639	1989

TABLE-C

Sr. No.	CTH	Product Description	Packaging per CTN	CTN Quantity actually Received
1	19019090	FRYING MIX	1kg x 10	50
2	19019090	FRYING MIX FOR CHICKENS	1kg x 10	20
3	19019090	POTATO STARCH FLOUR	500g x 20	15
4	19024090	VERMICELLI (CELLOPHANE NOODLE, SWEET POTATO NOODLE)	80g x 50	10
5	19024090	WHEAT NOODLES (SOMYUN)	900g x 15	50
6	19024090	WHEAT NOODLES (KALGUKSU)	900g x 15	20
7	19024090	WHEAT NOODLES (JOONGMYUN)	900g x 15	20
8	21039040	GOCHUJANG RED PEPPER PASTE (ALCHAN)	14kg x 1	30
9	21039040	F SAUCE (SAND LANCE)	9kg x 1	10
10	21039040	F SAUCE (SAND LANCE)	9kg x 1	10
11	17029090	CORN SYRUP	1.2kg x 12	20
12	20089999	CRISPY TOASTED SEAWEED (JAERAE)	5g x 8 x 9	40
13	20089999	BIBIGO ROASTED SEAWEED FOR WRAP & ROLL	22g x 50	30
14	20089999	BIBIGO CRISPY SEAWEED SNACKS ORIGINAL	5g x 3 x 12	70
15	19049000	CUP RICE BULGOGI STIR-FRIED	258g x 24	5
16	19049000	CUP RICE PORK SPICY	256g x 24	20
17	21039040	OYSTER SAUCE FOR NOODLE	219g x 15	10
18	19049000	SPICY B FLAVOR SOUP	500g x 18	30
19	21041090	BIBIGO B B FLAVOR SOUP	500g x 18	15
20	21041090	B B FLAVOR SOUP	500g x 18	30
21	21041090	E)CJ BIBIGO LOACH SOUP	460g x 18	14
22	21039040	GOCHUJANG RED PEPPER PASTE	1kg x 12	20
23	15159099	SESAME OIL 320ML	294g x 12	15
24	15159099	SESAME OIL 160ML	101g x 30	8
25	15159099	CJ BIBIGO SESAME OIL 500ML (COLD PRESSED)	460g x 12	30

26	15159099	CJ BEKSUL SESAME OIL 500ML	460g x 12	29
27	15159099	RED PEPPER OIL	276g x 12	10
28	21039040	T F Sauce - Rich	500ml x 20	5
29	21039040	T F Sauce - Mild	500ml x 20	5
30	21041090	E)CJ BIBIGO B SAUSAGE SOUP	460g x 18	5
31	19019090	BREAD FLOUR	1kg x 10	15
32	19019090	CAKE FLOUR	1kg x 10	15
33	19019090	PLAIN FLOUR	1kg x 10	15
34	19019090	HOTCAKE MIX	500g x 20	20
35	21041090	DASHIDA SOUP STOCK B FLAVOR	1kg x 10	30
36	21039040	SAUCE TTEOKBOKKI	150g x 20	10
37	21041090	DASIDA B FLAVOR STOCK	100g x 40	10
38	21039040	SEASONING RICE MIX VEGETABLE	27g x 40	10
39	25010090	SALT SEASONED	500g x 20	10
40	19024090	101003481 ANSUNG TANGMYUN(MULTI)	125g x 5 x 8	50
41	19024090	101003487 SHIN RAMYUN(MULTI PACK)-	120g x 5 x 8	80
42	19024090	101003501 CHAPAGETTI CHAJANGMYUN (MULTI)	140g x 5 x 8	80
43	21041090	BOWL NOODLE SOUP(HOT&SPICY)	86g x 24	60
44	21041090	101003537 SHIN CUP NOODLE SOUP	65g x 30	40
45	19024090	101004491 RICE NOODLE CUP	73g x 12	30
46	19059090	102001584 POTATO SNACK	75g x 16	40
47	19059090	TAKO CHIP SNACK	90g x 20	40
48	19059090	BANANAKICK SNACK	75g x 20	40
49	21039040	CURRY (MILD)	1000g x 10	20
50	21041010	SEASONED SOUP POWDER	500g x 12	8
51	19024090	SESAME RAMEN BOWL	110g x 12	40
52	19049000	Crown Corn Chips	70g x 16	40
53	21041090	Samgayethang soup base	80g x 50	4
54	19024090	Paldo Wang Bowl Noodles	110g x 18	50
55	19059090	Cheetos snack (Smoked BBQ)	82 g x 16	30
56	19059090	COUQUE D'ASSE WHITE	77g x 21	30
57	21069099	Yegam Potato Chips	64g x 20	30
58	21069099	Gorebab Snack	46g x 30	30
59	19059090	Crown Ppotto cheese biscuits	161g	1
60	21069099	FRENCH PIE / STRAWBERRY	192g x 12	28
61	21069099	Honey Butter Chips	60g x 20	40
62	19049000	Kanchuri Corn	90g x 16	20
63	19024090	Cold noodles	720g x 10	100
64	15159099	SESAME OIL - 80 ML	101g x 30	20
65	19059090	TTEOKBOKKI SNACKS	110g x 16	40
66	22029930	STRAWBERRY MILK	240ml x 6 x 4	72
67	22029930	MELON MILK	240ml x 6 x 4	72
68	19024090	Hanil Sanuki Udon	200g x 50	20
69	19024090	NEOGURI (HOT)	120g x 5 x 8	40
70	19024090	JJAJANG (GRANULAR)	1Kg x 10	10
		Total		1986

4. Section 46(4) of Customs Act, 1962 stipulates that, the importer is required to make a declaration as regard to the truth of the contents of the Bill of Entry submitted for assessment of Customs duty, which is reproduced herein below *in verbatim* for the sake of clarity:

"Section 46(4) The importer while presenting a bill of entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed."

5. In view of the above provisions, it is obligatory on the part of the Importer to have declared the CTH, quantity, description, etc. of the imported goods in correct manner, however, it appeared that the importer had mis-declared the description and quantity of the imported goods in order to evade payment of correct amount of Customs duty leviable thereon. Thus, it appeared that the importer had contravened the provisions of sub-section (4) of Section 46 of the Customs Act, 1962, inasmuch as they have mis-declared description and quantity of the imported goods in the Declaration of Bill of Entry filed under the provisions of Section 46(4) of Customs Act, 1962.

6. Since the description and quantity of the imported goods found during the course of examination of imported goods were not as per declaration in the import documents i.e. Bill of Entry, Bill of Lading, Invoice, it appeared that the importer had mis-declared the quantity and description of imported goods during the course of self-assessment of the said Bill of Entry as envisaged under Section 17(1) of the Customs Act, 1962. That on examination of the imported goods by the Officers of Custom House, Pipavav the fact w.r.t. the mis-declaration of description and quantity of the subject goods came on record and thereby it appeared that the said Importer had contravened the provisions of Customs Act, 1962 as discussed above and therefore, it appeared that the said goods were liable to seizure under Section 110 of the Customs Act, 1962 under the reasonable belief to be liable to confiscation under Section 111 (f), 111 (i), 111 (l) & Section 111 (m) of the Customs Act, 1962.

7. Section 2(39) of the Customs Act, 1962 defines "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 and section 113. Therefore, the goods mis-declared in the quantity with the intention to evade customs duty appeared to have fallen in the category of "smuggled goods".

8. Section 119 of the Customs Act, 1962 regarding Confiscation of goods used for concealing smuggled goods stipulates, *"Any goods used for concealing smuggled goods shall also be liable to confiscation."* Therefore, the remaining goods which were declared at the time of filing of Bill of Entry No. 2838230 dated 24.06.2025 and which were used to conceal the smuggled goods alongwith the other imported goods, also appeared to be liable to confiscation under Section 119 of the Customs Act, 1962 alongwith the mis-declared goods.

9. Therefore, the entire consignment of imported goods having total value of Rs. 51,78,338/- (Rupees Fifty One Lacs Seventy Eight Thousand Three Hundred Thirty Eight only) comprising of goods declared in Bill of Entry No. 2838230 dated 24.06.2025 viz. items at Sl. No. 1 to 16 of the Table-D below and undeclared goods viz. mentioned at Sl. No. 17 to 86 of the Table-D below, were placed under seizure in terms of Section 110 of the Customs Act, 1962 vide Panchnama dated 08.07.2025 under the reasonable belief that, the same were

liable to be confiscated under Section 111(f), 111(i), 111(l) & Section 111(m) of the Customs Act, 1962 read with Section 119 of the Customs Act, 1962. Details of the goods which were seized vide Panchnama dated 08.07.2025 is as under:

TABLE-D

S. No.	CTH	Product Description	Packaging per CTN	CTN Quantity actually Received
1	19049000	MICROWAVABLE COOKED RICE (WHITE)	210g x 12	200
2	25010090	PREMIUM SEA SALT (LARGE GRAINS)	1kg x 8	15
3	19019090	KOREAN PANCAKE MIX	1kg x 10	35
4	19024090	VERMICELLI (CELLOPHANE NOODLE, SWEET POTATO NOODLE)	1kg x 10	50
5	15159099	CJ BIBIGO SESAME OIL 1L (COLD PRESSED)	920g x 6	40
6	20089999	BIBIGO SEAWEED FLAKE	50g x 20	20
7	19049000	CUP RICE HOT SCHICKEN MAYO	219g x 24	20
8	21041090	BIBIGO TOFU KIMCHI JJIGAE	460g x 18	10
9	17029090	OLIGOSACCHARIDE	1.2kg x 9	15
10	20089999	ROASTED CHESTNUT	80g x 36	10
11	21039040	DASIDA ANCHOVY STOCK	1Kg x 10	15
12	21039030	BUCKWHEAT SOBA SAUCE	360ml x 15	10
13	21011190	GOLD MAYONNAISE	300g x 16	15
14	17049090	GRAPE FRUIT CANDY	153g x 20	30
15	21011190	Georgia canned coffee	240ml x 30	40
16	22029930	BANANA MILK	240ml x 6 x 4	114
17	19019090	FRYING MIX	1kg x 10	50
18	19019090	FRYING MIX FOR CHICKENS	1kg x 10	20
19	19019090	POTATO STARCH FLOUR	500g x 20	15
20	19024090	VERMICELLI (CELLOPHANE NOODLE, SWEET POTATO NOODLE)	80g x 50	10
21	19024090	WHEAT NOODLES (SOMYUN)	900g x 15	50
22	19024090	WHEAT NOODLES (KALGUKSU)	900g x 15	20
23	19024090	WHEAT NOODLES (JOONGMYUN)	900g x 15	20
24	21039040	GOCHUJANG RED PEPPER PASTE (ALCHAN)	14kg x 1	30
25	21039040	F SAUCE (SAND LANCE)	9kg x 1	10
26	21039040	F SAUCE (SAND LANCE)	9kg x 1	10
27	17029090	CORN SYRUP	1.2kg x 12	20
28	20089999	CRISPY TOASTED SEAWEED (JAERAE)	5g x 8 x 9	40
29	20089999	BIBIGO ROASTED SEAWEED FOR WRAP & ROLL	22g x 50	30
30	20089999	BIBIGO CRISPY SEAWEED SNACKS ORIGINAL	5g x 3 x 12	70
31	19049000	CUP RICE BULGOGI STIR-FRIED	258g x 24	5
32	19049000	CUP RICE PORK SPICY	256g x 24	20
33	21039040	OYSTER SAUCE FOR NOODLE	219g x 15	10
34	19049000	SPICY B FLAVOR SOUP	500g x 18	30
35	21041090	BIBIGO B B FLAVOR SOUP	500g x 18	15
36	21041090	B B FLAVOR SOUP	500g x 18	30
37	21041090	E)CJ BIBIGO LOACH SOUP	460g x 18	14
38	21039040	GOCHUJANG RED PEPPER PASTE	1kg x 12	20

39	15159099	SESAME OIL 320ML	294g x 12	15
40	15159099	SESAME OIL 160ML	101g x 30	8
41	15159099	CJ BIBIGO SESAME OIL 500ML (COLD PRESSED)	460g x 12	30
42	15159099	CJ BEKSUL SESAME OIL 500ML	460g x 12	29
43	15159099	RED PEPPER OIL	276g x 12	10
44	21039040	T F Sauce - Rich	500ml x 20	5
45	21039040	T F Sauce - Mild	500ml x 20	5
46	21041090	E)CJ BIBIGO B SAUSAGE SOUP	460g x 18	5
47	19019090	BREAD FLOUR	1kg x 10	15
48	19019090	CAKE FLOUR	1kg x 10	15
49	19019090	PLAIN FLOUR	1kg x 10	15
50	19019090	HOTCAKE MIX	500g x 20	20
51	21041090	DASHIDA SOUP STOCK B FLAVOR	1kg x 10	30
52	21039040	SAUCE TTEOKBOKKI	150g x 20	10
53	21041090	DASIDA B FLAVOR STOCK	100g x 40	10
54	21039040	SEASONING RICE MIX VEGETABLE	27g x 40	10
55	25010090	SALT SEASONED	500g x 20	10
56	19024090	101003481 ANSUNGTANGMYUN (MULTI)	125g x 5 x 8	50
57	19024090	101003487 SHIN RAMYUN (MULTI PACK)	120g x 5 x 8	80
58	19024090	101003501 CHAPAGETTI CHAJANGMYUN (MULTI)	140g x 5 x 8	80
59	21041090	BOWL NOODLE SOUP (HOT & SPICY)	86g x 24	60
60	21041090	101003537 SHIN CUP NOODLE SOUP	65g x 30	40
61	19024090	101004491 RICE NOODLE CUP	73g x 12	30
62	19059090	102001584 POTATO SNACK	75g x 16	40
63	19059090	TAKO CHIP SNACK	90g x 20	40
64	19059090	BANANAKICK SNACK	75g x 20	40
65	21039040	CURRY (MILD)	1kg x 10	20
66	21041010	SEASONED SOUP POWDER	500g x 12	8
67	19024090	SESAME RAMEN BOWL	110g x 12	40
68	19049000	Crown Corn Chips	70g x 16	40
69	21041090	Samgayethang soup base	80g x 50	4
70	19024090	Paldo Wang Bowl Noodles	110g x 18	50
71	19059090	Cheetos snack (Smoked BBQ)	82g x 16	30
72	19059090	COUQUE D'ASSE WHITE	77g x 21	30
73	21069099	Yegam Potato Chips	64g x 20	30
74	21069099	Gorebab Snack	46g x 30	30
75	19059090	Crown Ppotto cheese biscuits	161g	1
76	21069099	FRENCH PIE / STRAWBERRY	192g x 12	28
77	21069099	Honey Butter Chips	60g x 20	40
78	19049000	Kanchuri Corn	90g x 16	20
79	19024090	Cold noodles	720g x 10	100
80	15159099	SESAME OIL - 80 ML	101g x 30	20
81	19059090	TTEOKBOKKI SNACKS	110g x 16	40
82	22029930	STRAWBERRY MILK	240ml x 6 x 4	72
83	22029930	MELON MILK	240ml x 6 x 4	72
84	19024090	Hanil Sanuki Udon	200g x 50	20
85	19024090	NEOGURI (HOT)	120g x 5 x 8	40
86	19024090	JJAJANG (GRANULAR)	1Kg x 10	10
		Total		2625

10. Further, the representative sample of the imported goods mentioned at Sr. 1 to 86 were drawn and sent to the Assistant Chemical Examiner, CRCL, Vadodara for Chemical Test who vide Test Report dated 12.08.2025 confirmed that the goods are “fit for human consumption in respect to biological analyzed parameters”.

11. In order to ascertain the value of mis-declared goods, the importer submitted copy of revised Commercial Invoice No. GTSOC01 dated 29.05.2025 (RUD – 5) issued by M/s. Goliath Trading showing value and quantity of all the goods seized under the said Panchnama, as detailed below:

TABLE - E

S. No	CTH	Product Description	Packaging per CTN	CTN Quantity actually Received	Price per CTN (in \$)	Value (in \$)
1	19049000	MICROWAVABLE COOKED RICE (WHITE)	210g x 12	200	10.30	2,060.00
2	25010090	PREMIUM SEA SALT (LARGE GRAINS)	1kg x 8	15	22.33	334.95
3	19019090	KOREAN PANCAKE MIX	1kg x 10	35	13.59	475.65
4	19024090	VERMICELLI (CELLOPHANE NOODLE, SWEET POTATO NOODLE)	1kg x 10	50	36.42	1,821.00
5	15159099	CJ BIBIGO SESAME OIL 1L (COLD PRESSED)	920g x 6	40	65.42	2,616.80
6	20089999	BIBIGO SEAWEED FLAKE	50g x 20	20	28.33	566.60
7	19049000	CUP RICE HOT SCHICKEN MAYO	219g x 24	20	38.92	778.40
8	21041090	BIBIGO TOFU KIMCHI JJIGAE	460g x 18	10	52.08	520.83
9	17029090	OLIGOSACCHARIDE	1.2kg x 9	15	11.36	170.45
10	20089999	ROASTED CHESTNUT	80g x 36	10	39.77	397.73
11	21039040	DASIDA ANCHOVY STOCK	1Kg x 10	15	70.77	1,061.59
12	21039030	BUCKWHEAT SOBA SAUCE	360ml x 15	10	27.77	277.65
13	21011190	GOLD MAYONNAISE	300g x 16	15	21.39	320.91
14	17049090	GRAPE FRUIT CANDY	153g x 20	30	21.21	636.36
15	21011190	Georgia canned coffee	240ml x 30	40	12.12	484.85
16	22029930	BANANA MILK	240ml x 6 x 4	114	12.85	1,464.90
17	19019090	FRYING MIX	1kg x 10	50	13.59	679.50

18	19019090	FRYING MIX FOR CHICKENS	1kg x 10	20	20.1 0	402.00
19	19019090	POTATO STARCH FLOUR	500g x 20	15	25.7 0	385.50
20	19024090	VERMICELLI (CELLOPHANE NOODLE, SWEET POTATO NOODLE)	80g x 50	10	23.3 3	233.30
21	19024090	WHEAT NOODLES (SOMYUN)	900g x 15	50	27.4 6	1,373.00
22	19024090	WHEAT NOODLES (KALGUKSU)	900g x 15	20	28.2 2	564.40
23	19024090	WHEAT NOODLES (JOONGMYUN)	900g x 15	20	31.0 0	620.00
24	21039040	GOCHUJANG RED PEPPER PASTE (ALCHAN)	14kg x 1	30	25.0 0	750.00
25	21039040	F SAUCE (SAND LANCE)	9kg x 1	10	17.5 8	175.80
26	21039040	F SAUCE (SAND LANCE)	9kg x 1	10	17.5 8	175.80
27	17029090	CORN SYRUP	1.2kg x 12	20	27.0 2	540.40
28	20089999	CRISPY TOASTED SEAWEED (JAERAE)	5g x 8 x 9	40	19.0 8	763.20
29	20089999	BIBIGO ROASTED SEAWEED FOR WRAP & ROLL	22g x 50	30	64.1 7	1,925.10
30	20089999	BIBIGO CRISPY SEAWEED SNACKS ORIGINAL	5g x 3 x 12	70	9.92	694.40
31	19049000	CUP RICE BULGOGI STIR-FRIED	258g x 24	5	47.3 3	236.65
32	19049000	CUP RICE PORK SPICY	256g x 24	20	47.4 2	948.40
33	21039040	OYSTER SAUCE FOR NOODLE	219g x 15	10	31.6 7	316.70
34	19049000	SPICY B FLAVOR SOUP	500g x 18	30	39.5 0	1,185.00
35	21041090	BIBIGO B B FLAVOR SOUP	500g x 18	15	34.2 5	513.75
36	21041090	B B FLAVOR SOUP	500g x 18	30	13.7 8	413.40
37	21041090	E)CJ BIBIGO LOACH SOUP	460g x 18	14	54.6 7	765.33
38	21039040	GOCHUJANG RED PEPPER PASTE	1kg x 12	20	37.2 5	745.00
39	15159099	SESAME OIL 320ML	294g x 12	15	48.3 6	725.34
40	15159099	SESAME OIL 160ML	101g x 30	8	44.3 3	354.67
41	15159099	CJ BIBIGO SESAME OIL 500ML (COLD PRESSED)	460g x 12	30	68.7 5	2,062.50
42	15159099	CJ BEKSUL SESAME OIL 500ML	460g x 12	29	68.7 5	1,993.75
43	15159099	RED PEPPER OIL	276g x 12	10	49.9 2	499.17
44	21039040	T F Sauce - Rich	500ml x 20	5	43.2 5	216.25
45	21039040	T F Sauce - Mild	500ml x 20	5	45.3 7	226.86
46	21041090	E)CJ BIBIGO B SAUSAGE SOUP	460g x 18	5	54.0	270.00

					0	
47	19019090	BREAD FLOUR	1kg x 10	15	13.2 6	198.86
48	19019090	CAKE FLOUR	1kg x 10	15	11.7 8	176.70
49	19019090	PLAIN FLOUR	1kg x 10	15	10.4 2	156.25
50	19019090	HOTCAKE MIX	500g x 20	20	21.8 9	437.73
51	21041090	DASHIDA SOUP STOCK B FLAVOR	1kg x 10	30	71.0 8	2,132.50
52	21039040	SAUCE TTEOKBOKKI	150g x 20	10	17.2 5	172.50
53	21041090	DASIDA B FLAVOR STOCK	100g x 40	10	32.8 3	328.33
54	21039040	SEASONING RICE MIX VEGETABLE	27g x 40	10	34.0 1	340.08
55	25010090	SALT SEASONED	500g x 20	10	17.6 8	176.82
56	19024090	101003481 ANSUNGTANGMYUN (MULTI)	125g x 5 x 8	50	17.8 8	893.94
57	19024090	101003487 SHIN RAMYUN (MULTI PACK)	120g x 5 x 8	80	20.0 0	1,600.00
58	19024090	101003501 CHAPAGETTI CHAJANGMYUN (MULTI)	140g x 5 x 8	80	23.7 9	1,903.03
59	21041090	BOWL NOODLE SOUP (HOT & SPICY)	86g x 24	60	11.9 1	714.55
60	21041090	101003537 SHIN CUP NOODLE SOUP	65g x 30	40	16.3 8	655.15
61	19024090	101004491 RICE NOODLE CUP	73g x 12	30	10.1 0	302.95
62	19059090	102001584 POTATO SNACK	75g x 16	40	11.8 8	475.15
63	19059090	TAKO CHIP SNACK	90g x 20	40	14.8 5	593.94
64	19059090	BANANAKICK SNACK	75g x 20	40	14.8 5	593.94
65	21039040	CURRY (MILD)	1kg x 10	20	39.2 1	784.24
66	21041010	SEASONED SOUP POWDER	500g x 12	8	64.0 6	512.48
67	19024090	SESAME RAMEN BOWL	110g x 12	40	7.95	318.18
68	19049000	Crown Corn Chips	70g x 16	40	9.85	393.94
69	21041090	Samgayethang soup base	80g x 50	4	49.2 4	196.97
70	19024090	Paldo Wang Bowl Noodles	110g x 18	50	13.6 4	681.82
71	19059090	Cheetos snack (Smoked BBQ)	82g x 16	30	11.2 7	338.18
72	19059090	COUQUE D'ASSE WHITE	77g x 21	30	13.3 6	400.91
73	21069099	Yegam Potato Chips	64g x 20	30	14.7 7	443.18
74	21069099	Gorebab Snack	46g x 30	30	11.5 9	347.73
75	19059090	Crown Ppotto cheese biscuits	161g	1	11.4 5	11.45

76	21069099	FRENCH PIE / STRAWBERRY	192g x 12	28	19.2 7	539.64
77	21069099	Honey Butter Chips	60g x 20	40	17.4 2	696.97
78	19049000	Kanchuri Corn	90g x 16	20	10.1 2	202.48
79	19024090	Cold noodles	720g x 10	100	18.2 9	1,829.36
80	15159099	SESAME OIL - 80 ML	101g x 30	20	38.5 0	770.00
81	19059090	TTEOKBOKKI SNACKS	110g x 16	40	10.8 2	432.80
82	22029930	STRAWBERRY MILK	240ml x 6 x 4	72	12.8 5	925.20
83	22029930	MELON MILK	240ml x 6 x 4	72	12.8 5	925.20
84	19024090	Hanil Sanuki Udon	200g x 50	20	19.0 7	381.31
85	19024090	NEOGURI (HOT)	120g x 5 x 8	40	21.8 8	875.20
86	19024090	JJAJANG (GRANULAR)	1Kg x 10	10	47.6 2	476.21
		Total		2625		59,079.7 3

Therefore, the total assessable value of the goods was taken as Rs. 51,78,338/- (Rupees Fifty One Lacs Seventy Eight Thousand Three Hundred Thirty Eight only) on the basis of copy of Commercial Invoice No. GTSOC01 dated 29.05.2025 as produced by the Importer to determine assessable value in respect of mis-declared goods.

12. In terms of Section 46 of the Customs Act, 1962, while presenting the Bills of Entry before the Customs authority for clearance of the imported goods, it is duty of the Importer to declare the accuracy and completeness of the information given therein. The law demands accuracy and completeness of the information to be declared by the Importer. As the Importer has been working under the era of self-assessment, where they have been given liberty to declare every aspect of an imported consignment from classification to declaration of value of the goods or levying of duty at applicable rate, it is responsibility of the Importer to place correct facts and figures before the Assessing Authority. The self-assessment of Customs duty has been introduced in Customs w.e.f. 08.04.2011 by Section 38 of the Finance Act, 2011 under which Importer shall self-assess the duty leviable on import of the goods. In the instant case, it appeared that the Importer had failed to comply with the requirement of law and wilfully mis-declared goods as mentioned in TABLE-B and the goods as mentioned in TABLE-C which were found concealed alongwith the goods declared in the Bill of Entry. Therefore, it appeared that the importer failed in presenting Bill of Entry in terms of its accuracy and completeness of the information given therein in contravention of Section 46 of the Customs Act, 1962. Thereby, it appeared to have resulted into the violation of Section 46 of the Customs Act, 1962. For the ease of reference, the same is reproduced below:

Section 46 Entry of goods on importation. —

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed:

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically on the customs automated system, allow an entry to be presented in any other manner:

Provided further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(3) The importer shall present the bill of entry under sub-section (1) before the end of the day (including holidays) preceding the day on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

Provided that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:

Provided further that a bill of entry may be presented at any time not exceeding thirty days prior to the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided also that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.

(4) The importer while presenting a bill of entry shall [* * *] make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.

(4A) The importer who presents a bill of entry shall ensure the following, namely:-

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

13. It appeared that the Importer by resorting to the willful mis-declaration of item mentioned in TABLE-C by concealing these goods alongwith the goods declared in the Bill of Entry, had rendered the entire goods imported vide the said Bill of Entry liable for confiscation under Section 111(f), 111(i), 111(l) & Section 111(m) of the Customs Act, 1962 read with Section 119 of the Customs Act, 1962. The relevant provisions are reproduced herein in *verbatim* as under:

Section 111 of the Customs Act, 1962 deals with the Confiscation of improperly imported goods, etc. The relevant provision is reproduced below:-

The following goods brought from a place outside India shall be liable to confiscation: -

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an import manifest or import report which are not so mentioned;

(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(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 transshipment, with the declaration for transshipment referred to in the proviso to sub-Section (1) of Section 54;

Section 119 of the Customs Act, 1962 regarding Confiscation of goods used for concealing smuggled goods stipulates, "Any goods used for concealing smuggled goods shall also be liable to confiscation."

14. The importer vide letter dated 08.09.2025 has shown willingness to accept undeclared / unordered goods and submitted Revised Check List showing duty

calculation of all the goods as per revised Commercial Invoice No. GTSOC01 dated 29.05.2025. Therefore, it appeared that the Importer was liable to pay actual total Customs duty amounting to Rs. 28,98,390/- alongwith interest as applicable in terms of Section 28AA of the Customs Act, 1962 and consequential penalty as applicable under the Customs Act, 1962.

15. With the introduction of self-assessment & Risk Management System (RMS) under the Customs Act, faith is bestowed upon the Importer and therefore the Importer has been assigned with the responsibility of self-assessing goods under Section 17(1) of the Customs Act, 1962. It was therefore incumbent upon the Importer to properly declare the goods to be imported and self-assess the duty leviable thereupon in appropriate manner. However, it appeared that, in the instant case, the Importer failed to do so by resorting to the mis-declaration by willful mis-statement of imported goods w.r.t. description & quantity with an intention to evade payment of duties of Customs i.e. concealing mis-declared goods alongwith the declared imported goods and therefore, it appeared that they violated the provisions as laid down under Section 17(1) of the Customs Act, 1962. The Importer also appeared to have willfully violated the provisions of Sub-Section (4) and 4(A) of Section 46 of the Customs Act, 1962. Accordingly, it appeared that the Importer was liable to pay actual total Customs duty amounting to Rs. 28,98,390/- under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.

16. The relevant legal provisions in the subject case are as follows:

Section 17. Assessment of duty. -

(1) An importer entering any imported goods under section 46 or an exporter entering any export goods under section 50 shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

(2) The proper officer may verify the the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section (1) and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.

(3) For the purposes of verification under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter [***] and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

6 [***]

Explanation. - For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under section 46 or an exporter has entered any export goods under section 50 before the date on which the Finance Bill, 2011 receives the assent of the President, such imported goods or export goods shall continue to be governed by the provisions of section 17 as it stood immediately before the date on which such assent is received.

Section 28 (Recovery of (duties not levied or not paid or short levied or short paid) or erroneously refunded-

(4) Where any duty has not been [levied or not paid or has been short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,—

- (a) collusion; or
- (b) any willful mis-statement; or
- (c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

Section 28AA. Interest on delayed payment of duty—

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,—

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.]

17. It appeared that the subject Bill of Entry was self-assessed resorting to willful mis-declaration of quantity of imported goods, concealing the same alongwith the goods declared in the Bill of Entry. Hence, it appeared that the Importer rendered the said goods valued at Rs. 51,78,338/- liable to confiscation under Section 111(f), 111(i), 111(l) & Section 111 (m) of the Customs Act, 1962 read with Section 119 of the Customs Act, 1962. Therefore, it appeared that, the Importer rendered themselves liable for penalty under Section 112 of the Customs Act, 1962, which stipulates

"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*

(b) *who acquires possession of 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, -

(i) *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;*

(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 :*

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the penalty so determined;]

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty 4 [not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;]

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty 5 [not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty 6 [not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.]”

18. Section 17 of the Customs Act, 1962 provides for self-assessment of duty on imported and export goods while filing a Bill of Entry or Shipping Bill, as the case may be, in the electronic form (Section 46 or 50 of the Customs Act, 1962, as amended). The Importer or Exporter at the time of self-assessment shall ensure that he declares the correct classification, applicable duty leviable on such goods, value and benefit of exemption notifications claimed, if any, in respect of the imported/export goods while presenting Bill of Entry or Shipping Bill. However, in the instant case, it appeared that the Importer while self-assessment of Bill of Entry has resorted to willful mis-declaration of quantity of imported goods with intention to evade the duty of customs leviable thereupon. It, therefore appeared that, the Importer rendered themselves liable for penalty under Section 114A of the Customs Act, 1962, which stipulates,

“Section 114A. Penalty for short-levy or non-levy of duty in certain cases. -

Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:

Provided that where such duty or interest, as the case may be, as determined under sub-section (8) of section 28, and the interest payable thereon under section 28AA, is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined:

Provided that where such....."

19. Accordingly, a Show Cause Notice No. ADC-14/2025-26 dated 10.09.2025 was issued to the Importer i.e. M/s Seagull Overseas Corporation, No. 136, Royal Province, Bloack – A, Palasamudram, Gorantla Mandal, Sri Sathyasai, Andhra Pradesh – 515241, asking them, as to why:

- (i) The goods of value of Rs. 51,78,338/- (Rupees Fifty One Lacs Seventy Eight Thousand Three Hundred Thirty Eight only) should not be confiscated under Section 111(f), 111(i), 111(l) & Section 111(m) of the Customs Act, 1962 read with Section 119 of the Customs Act, 1962.
- (ii) Customs Duty amounting to Rs. 28,98,390/- (Rupees Twenty Eight Lacs Ninety Eight Thousand Three Hundred Ninety only) should not be demanded and recovered under Section 28(4) of the Customs Act, 1962;
- (iii) Interest on Customs Duty should not be recovered under Section 28AA of the Customs Act, 1962;
- (iv) Penalty should not be imposed under Section 112 of the Customs Act, 1962;
- (v) Penalty should not be imposed under Section 114A of the Customs Act, 1962.

DEFENCE REPLY

20. The Importer vide his letter dated 10.08.2025 in his written defense reply submitted as under:

- (i) The import shipment of assorted edible items arrived at Pipavav on 22.06.2025 and the Bill of Entry No.2838230 dated 24.06.2025 thereof was assessed through Faceless Assessing Officer on 24.06.2025. They were in receipt of letter dated 30.06.2025 from their shipper M/s. Goliath Trading, Korea informing that there were certain products which were short shipped as per the order and due to error in invoicing system at their end, they had clubbed certain other items.
- (ii) Upon Container seal cutting on 01.07.2025, they through Customs Broker came to know that there was some change in the cargo stuffed. They submitted letter dated 30.06.2025 received from the shipper to Customs, Pipavav through mail on 02.07.2025 for clarification of products shipped. The container was opened for Customs examination on 01.07.2025 and 100% destuffed on 02.07.2025 for physical examination of cargo.
- (iii) The examination of the cargo was carried out on 08.07.2025 and accordingly the shortage and excess were inventorised in the Panchanama dated 08.07.2025 drawn by the Custom Officer at CFS of CC Logix Park, Pipavav.
- (iv) As there was no change in invoice value and assessable value except change in duty due to mix-up of cargo, they accepted the cargo as supplied by the shipper due to their long business terms.

- (v) The Customs duty (including SWS & IGST) as per Bill of Entry which was Rs.25,52,799/-, is revised to Rs.28,98,390/- i.e. difference of Rs.1,45,591/- and they have already paid Customs duty of Rs.25,52,799/- vide Challan No.2055528520 dated 25.06.2025.
- (vi) They are ready to pay differential duty of Rs.1,45,591/-. The goods are of edible nature and may deteriorate with passage of time and lying pending for clearance. They further submitted to release the import shipment.

PERSONAL HEARING:

21. The personal hearing in the subject case was granted on 12.09.2025 in virtual mode as a natural justice. Shri Kiran Singh Kochar, duly authorized by the Importer had appeared for Personal Hearing physically. During the personal hearing, he reiterated submissions made vide their reply dated 10.09.2025. He stated that due to mistake/error on supplier side (M/s Goliath Trading, Korea), certain goods are short shipped and some other goods are clubbed. Further, the value of goods is same as declared. Hence, he requested to condone the genuine mistake and release the goods. Further, they are willing to pay duty/differential duty alongwith interest and 15% of duty as penalty as per Section 28(5) of the Customs Act, 1962. Accordingly, he requested to drop the proceedings.

DISCUSSIONS AND FINDINGS:

22. I have carefully gone through the facts of the case, Show Cause Notice and written defense submissions and submission made during the personal hearing held on 12.09.2025 as well as available records on hand.

23. I find that the following points are to be decided in the instant case, as to whether:

- (i) The goods of value of Rs. 51,78,338/- (Rupees Fifty One Lacs Seventy Eight Thousand Three Hundred Thirty Eight only) should be confiscated under Section 111(f), 111(i), 111(l) & Section 111(m) of the Customs Act, 1962 read with Section 119 of the Customs Act, 1962.
- (ii) Customs Duty amounting to Rs. 28,98,390/- (Rupees Twenty Eight Lacs Ninety Eight Thousand Three Hundred Ninety only) should be demanded and recovered under Section 28(4) of the Customs Act, 1962;
- (iii) Interest on Customs Duty should be recovered under Section 28AA of the Customs Act, 1962;
- (iv) Penalty should be imposed under Section 112 of the Customs Act, 1962; and
- (v) Penalty should be imposed under Section 114A of the Customs Act, 1962.

24. The facts, not in dispute, are that the Importer had filed prior Bill of Entry bearing No. 2838230 dated 24.06.2025 on the basis of the Original Invoice No. GTSOC01 dated 29.05.2025 issued by M/s Goliath Trading, Korea. During seal cutting and de-stuffing of goods on 01/02.07.2025 for examination of goods by the officers of Custom House, Pipavav, it came to the notice that the consignment did not tally with the declaration. Since there was shortage in quantity of declared goods i.e. total 1989 packages, as mentioned in **Table-B** above and in place of these, 1986 Packages of 70 other items, as mentioned in **TABLE-C** above, were found concealed alongwith the declared consignment, therefore, the entire consignment comprising both declared and undeclared goods (total 2625 packages as mentioned in **TABLE-D** above) was seized under Panchnama dated 08.07.2025, under reasonable belief of mis-declaration and concealment, rendering them liable to confiscation under Section 111(f), 111(i), 111(l) and 111(m) read with Section 119 of the Customs Act, 1962.

25. The importer has vehemently argued that due to mistake/error on supplier side (M/s Goliath Trading, Korea), certain goods are short shipped and some other goods are clubbed, however, the value of goods is same as declared. Further, they have shown willing to pay duty/differential duty alongwith interest and 15% of duty as penalty as per Section 28(5) of the Customs Act, 1962. Hence, they have pleaded to condone the genuine mistake and release the goods.

26. On carefully going through the Original Invoice No. GTSOC01 dated 29.05.2025 and revised Commercial Invoice No. GTSOC01 dated 29.05.2025 and comparing them, I observe that the value declared in both the invoices is USD 59,079.73 and there is no change in value, however, instead of 2628 packages declared, only 639 packages of declared goods were found and 1986 packages of 70 undeclared items (detailed in Table-C) were recovered. Thus, 1989 packages of declared goods were short and replaced by undeclared goods. From the case records, I further observe that the importer's Foreign Supplier, M/s Goliath Trading, Korea vide his letter dated 30.06.2025 (sent on mail to Customs, Pipavav on 02.07.2025), clarified that,

"We would like to clarify that cargo exported against the above Invoice is consisting of various flavors. We have clubbed these flavors in Description of Cargo, as mentioned in our detailed Packing List. Due to limitation of our Invoicing System we have clubbed those flavors in the Invoice. This clubbing of flavors has no effect of change to your Invoice Value which has been raised by our firm."

27. On comparison of duty of Customs determined by the Importer on the basis of self-assessment under the provisions of Section 17(1) of the Customs Act, 1962 while filing prior Bill of Entry *vis-à-vis* duty of Customs determined on the basis of revised Commercial Invoice No. GTSOC01 dated 29.05.2025 w.r.t. goods seized vide Panchnama dated 03.12.2024 drawn on the physical examination of the goods, I observe as under:

**Duty of Customs self-assessed by the Importer while filing prior Bill of Entry
on the basis of Original Invoice No. GTSOC01 dated 29.05.2025:**

Sl N o.	CTH	Product Description	A.V. (In Rs.)	Cust om duty	SWS	IGST	Cus Duty	SW S	IGST	Total
1	19049 000	MICROWAVA BLE COOKED RICE (WHITE)	4,04,1 59	30.00 %	10.0 0%	18.0 0%	1,21,2 48	12,1 25	96,75 6	2,30,1 28
2	25010 090	PREMIUM SEA SALT (LARGE GRAINS)	1,22,6 80	5.00 %	10.0 0%	0.00 %	6,134	613	0	6,747
3	19019 090	KOREAN PANCAKE MIX	2,02,8 09	30.00 %	10.0 0%	18.0 0%	60,84 3	6,08 4	48,55 3	1,15,4 80
4	19024 090	VERMICELLI (CELLOPHAN E NOODLE, SWEET POTATO NOODLE)	6,57,2 01	30.00 %	10.0 0%	12.0 0%	1,97,1 60	19,7 16	1,04,8 89	3,21,7 66
5	15159 099	CJ BIBIGO SESAME OIL 1L (COLD PRESSED)	2,05,3 89	45.00 %	10.0 0%	5.00 %	92,42 5	9,24 2	15,35 3	1,17,0 20
6	20089 999	BIBIGO SEAWEED FLAKE	2,66,8 00	30.00 %	10.0 0%	12.0 0%	80,04 0	8,00 4	42,58 1	1,30,6 25
7	19049 000	CUP RICE HOT SCHICKEN MAYO	3,05,3 55	30.00 %	10.0 0%	18.0 0%	91,60 6	9,16 1	73,10 2	1,73,8 69
8	21041 090	BIBIGO TOFU KIMCHI JJIGAE	5,31,2 19	30.00 %	10.0 0%	18.0 0%	1,59,3 66	15,9 37	1,27,1 74	3,02,4 76
9	17029 090	OLIGOSACCH ARIDE	1,19,2 59	30.00 %	10.0 0%	18.0 0%	35,77 8	3,57 8	28,55 1	67,906
10	20089 999	ROASTED CHESTNUT	3,12,1 06	30.00 %	10.0 0%	12.0 0%	93,63 2	9,36 3	49,81 2	1,52,8 07
11	21039 040	DASIDA ANCHOVY STOCK	2,77,6 66	30.00 %	10.0 0%	12.0 0%	83,30 0	8,33 0	44,31 5	1,35,9 45
12	21039 030	BUCKWHEAT SOBA SAUCE	1,08,9 77	30.00 %	10.0 0%	12.0 0%	32,69 3	3,26 9	17,39 3	53,355
13	21011 190	GOLD MAYONNAISE	1,84,6 54	30.00 %	10.0 0%	12.0 0%	55,39 6	5,54 0	29,47 1	90,407
14	17049 090	GRAPE FRUIT CANDY	99,899	30.00 %	10.0 0%	18.0 0%	29,97 0	2,99 7	23,91 6	56,883

15	21011 190	Georgia canned coffee	38,026	30.00 %	10.0 0%	18.0 0%	11,40 8	1,14 1	9,103	21,652
16	22029 930	BANANA MILK	2,60,5 65	30.00 %	10.0 0%	12.0 0%	78,17 0	7,81 7	41,58 6	1,27,5 73
	19024 090	Instant Ramen Noodles & Snacks	12,93, 218	30.00 %	10.0 0%	12.0 0%	3,87,9 66	38,7 97	2,06,3 98	6,33,1 60
Total			53,89, 982							27,37, 799

Duty Calculation as per revised Invoice No. GTSOC01 dated 29.05.2025:

Sl N o.	CTH	Product Description	A.V. (In Rs.)	Cust om duty	SWS	IGST	Cus Duty	SW S	IGS T	Total
1	19049 000	MICROWAVAB LE COOKED RICE (WHITE)	1,87,9 39	30.00 %	10.0 0%	18.0 0%	56,38 2	5,63 8	44,9 93	1,07,0 12
2	25010 090	PREMIUM SEA SALT (LARGE GRAINS)	30,558	5.00 %	10.0 0%	0.00 %	1,528	153	0	1,681
3	19019 090	KOREAN PANCAKE MIX	43,395	30.00 %	10.0 0%	18.0 0%	13,01 8	1,30 2	10,3 89	24,709
4	19024 090	VERMICELLI (CELLOPHANE NOODLE, SWEET POTATO NOODLE)	1,66,1 34	30.00 %	10.0 0%	12.0 0%	49,84 0	4,98 4	26,5 15	81,339
5	15159 099	CJ BIBIGO SESAME OIL 1L (COLD PRESSED)	2,38,7 37	45.00 %	10.0 0%	5.00 %	1,07,4 32	10,7 43	17,8 46	1,36,0 20
6	20089 999	BIBIGO SEAWEED FLAKE	51,692	30.00 %	10.0 0%	12.0 0%	15,50 8	1,55 1	8,25 0	25,309
7	19049 000	CUP RICE HOT SCHICKEN MAYO	71,015	30.00 %	10.0 0%	18.0 0%	21,30 5	2,13 0	17,0 01	40,436
8	21041 090	BIBIGO TOFU KIMCHI JJIGAE	47,517	30.00 %	10.0 0%	18.0 0%	14,25 5	1,42 6	11,3 76	27,056
9	17029 090	OLIGOSACCHA RIDE	15,551	30.00 %	10.0 0%	18.0 0%	4,665	467	3,72 3	8,855
10	20089 999	ROASTED CHESTNUT	36,286	30.00 %	10.0 0%	12.0 0%	10,88 6	1,08 9	5,79 1	17,765
11	21039 040	DASIDA ANCHOVY STOCK	96,851	30.00 %	10.0 0%	12.0 0%	29,05 5	2,90 6	15,4 57	47,418
12	21039	BUCKWHEAT	25,331	30.00	10.0	12.0	7,599	760	4,04	12,402

	030	SOBA SAUCE		%	0%	0%			3	
13	21011 190	GOLD MAYONNAISE	29,277	30.00 %	10.0 0%	18.0 0%	8,783	878	7,00 9	16,670
14	17049 090	GRAPE FRUIT CANDY	58,057	30.00 %	10.0 0%	18.0 0%	17,41 7	1,74 2	13,8 99	33,058
15	21011 190	Georgia canned coffee	44,234	30.00 %	10.0 0%	18.0 0%	13,27 0	1,32 7	10,5 90	25,187
16	22029 930	BANANA MILK	1,33,6 46	30.00 %	10.0 0%	12.0 0%	40,09 4	4,00 9	21,3 30	65,433
17	19019 090	FRYING MIX	61,992	30.00 %	10.0 0%	18.0 0%	18,59 8	1,86 0	14,8 41	35,298
18	19019 090	FRYING MIX FOR CHICKENS	36,675	30.00 %	10.0 0%	18.0 0%	11,00 3	1,10 0	8,78 0	20,883
19	19019 090	POTATO STARCH FLOUR	35,170	30.00 %	10.0 0%	18.0 0%	10,55 1	1,05 5	8,42 0	20,026
20	19024 090	VERMICELLI (CELLOPHANE NOODLE, SWEET POTATO NOODLE)	21,285	30.00 %	10.0 0%	12.0 0%	6,385	639	3,39 7	10,421
21	19024 090	WHEAT NOODLES (SOMYUN)	1,25,2 62	30.00 %	10.0 0%	12.0 0%	37,57 9	3,75 8	19,9 92	61,328
22	19024 090	WHEAT NOODLES (KALGUKSU)	51,492	30.00 %	10.0 0%	12.0 0%	15,44 7	1,54 5	8,21 8	25,210
23	19024 090	WHEAT NOODLES (JOONGMYUN)	56,564	30.00 %	10.0 0%	12.0 0%	16,96 9	1,69 7	9,02 8	27,694
24	21039 040	GOCHUJANG RED PEPPER PASTE (ALCHAN)	68,424	30.00 %	10.0 0%	12.0 0%	20,52 7	2,05 3	10,9 21	33,501
25	21039 040	F SAUCE (SAND LANCE)	16,039	30.00 %	10.0 0%	12.0 0%	4,812	481	2,56 0	7,853
26	21039 040	F SAUCE (SAND LANCE)	16,039	30.00 %	10.0 0%	12.0 0%	4,812	481	2,56 0	7,853
27	17029 090	CORN SYRUP	49,302	30.00 %	10.0 0%	18.0 0%	14,79 1	1,47 9	11,8 03	28,073
28	20089 999	CRISPY TOASTED SEAWEED (JAERAE)	69,629	30.00 %	10.0 0%	12.0 0%	20,88 9	2,08 9	11,1 13	34,090
29	20089 999	BIBIGO ROASTED SEAWEED FOR WRAP & ROLL	1,75,6 31	30.00 %	10.0 0%	12.0 0%	52,68 9	5,26 9	28,0 31	85,989
30	20089	BIBIGO CRISPY SEAWEED	63,352	30.00	10.0	12.0	19,00	1,90	10,1	31,017

	999	SNACKS ORIGINAL		%	0%	0%	6	1	11	
31	19049 000	CUP RICE BULGOGI STIR- FRIED	21,590	30.00 %	10.0 0%	18.0 0%	6,477	648	5,16 9	12,293
32	19049 000	CUP RICE PORK SPICY	86,525	30.00 %	10.0 0%	18.0 0%	25,95 7	2,59 6	20,7 14	49,267
33	21039 040	OYSTER SAUCE FOR NOODLE	28,893	30.00 %	10.0 0%	12.0 0%	8,668	867	4,61 1	14,146
34	19049 000	SPICY B FLAVOR SOUP	1,08,1 10	30.00 %	10.0 0%	18.0 0%	32,43 3	3,24 3	25,8 82	61,558
35	21041 090	BIBIGO B B FLAVOR SOUP	46,871	30.00 %	10.0 0%	18.0 0%	14,06 1	1,40 6	11,2 21	26,688
36	21041 090	B B FLAVOR SOUP	37,715	30.00 %	10.0 0%	18.0 0%	11,31 5	1,13 1	9,02 9	21,475
37	21041 090	E)CJ BIBIGO LOACH SOUP	69,823	30.00 %	10.0 0%	18.0 0%	20,94 7	2,09 5	16,7 16	39,757
38	21039 040	GOCHUJANG RED PEPPER PASTE	67,968	30.00 %	10.0 0%	12.0 0%	20,39 0	2,03 9	10,8 48	33,277
39	15159 099	SESAME OIL 320ML	66,175	45.00 %	10.0 0%	5.00 %	29,77 9	2,97 8	4,94 7	37,703
40	15159 099	SESAME OIL 160ML	32,357	45.00 %	10.0 0%	5.00 %	14,56 1	1,45 6	2,41 9	18,435
41	15159 099	CJ BIBIGO SESAME OIL 500ML (COLD PRESSED)	1,88,1 67	45.00 %	10.0 0%	5.00 %	84,67 5	8,46 8	14,0 65	1,07,2 08
42	15159 099	CJ BEKSUL SESAME OIL 500ML	1,81,8 94	45.00 %	10.0 0%	5.00 %	81,85 3	8,18 5	13,5 97	1,03,6 34
43	15159 099	RED PEPPER OIL	45,540	45.00 %	10.0 0%	5.00 %	20,49 3	2,04 9	3,40 4	25,946
44	21039 040	T F Sauce - Rich	19,729	30.00 %	10.0 0%	12.0 0%	5,919	592	3,14 9	9,659
45	21039 040	T F Sauce - Mild	20,697	30.00 %	10.0 0%	12.0 0%	6,209	621	3,30 3	10,133
46	21041 090	E)CJ BIBIGO B SAUSAGE SOUP	24,633	30.00 %	10.0 0%	18.0 0%	7,390	739	5,89 7	14,026
47	19019 090	BREAD FLOUR	18,143	30.00 %	10.0 0%	18.0 0%	5,443	544	4,34 3	10,331
48	19019 090	CAKE FLOUR	16,121	30.00 %	10.0 0%	18.0 0%	4,836	484	3,85 9	9,179
49	19019 090	PLAIN FLOUR	14,255	30.00 %	10.0 0%	18.0 0%	4,277	428	3,41 3	8,117
50	19019 090	HOTCAKE MIX	39,935	30.00 %	10.0 0%	18.0 0%	11,98 0	1,19 8	9,56 0	22,739

51	21041 090	DASHIDA SOUP STOCK B FLAVOR	1,94,5 53	30.00 %	10.0 0%	18.0 0%	58,36 6	5,83 7	46,5 76	1,10,7 78
52	21039 040	SAUCE TTEOKBOKKI	15,738	30.00 %	10.0 0%	12.0 0%	4,721	472	2,51 2	7,705
53	21041 090	DASIDA B FLAVOR STOCK	29,955	30.00 %	10.0 0%	18.0 0%	8,986	899	7,17 1	17,056
54	21039 040	SEASONING RICE MIX VEGETABLE	31,026	30.00 %	10.0 0%	12.0 0%	9,308	931	4,95 2	15,190
55	25010 090	SALT SEASONED	16,132	5.00 %	10.0 0%	0.00 %	807	81	0	887
56	19024 090	101003481 ANSUNGTANG MYUN (MULTI)	81,556	30.00 %	10.0 0%	12.0 0%	24,46 7	2,44 7	13,0 16	39,930
57	19024 090	101003487 SHIN RAMYUN (MULTI PACK)	1,45,9 72	30.00 %	10.0 0%	12.0 0%	43,79 2	4,37 9	23,2 97	71,468
58	19024 090	101003501 CHAPAGETTI CHAJANGMYU N (MULTI)	1,73,6 18	30.00 %	10.0 0%	12.0 0%	52,08 5	5,20 9	27,7 09	85,003
59	21041 090	BOWL NOODLE SOUP (HOT & SPICY)	65,190	30.00 %	10.0 0%	18.0 0%	19,55 7	1,95 6	15,6 06	37,119
60	21041 090	101003537 SHIN CUP NOODLE SOUP	59,771	30.00 %	10.0 0%	18.0 0%	17,93 1	1,79 3	14,3 09	34,034
61	19024 090	101004491 RICE NOODLE CUP	27,639	30.00 %	10.0 0%	12.0 0%	8,292	829	4,41 1	13,532
62	19059 090	102001584 POTATO SNACK	43,349	30.00 %	10.0 0%	18.0 0%	13,00 5	1,30 0	10,3 78	24,683
63	19059 090	TAKO CHIP SNACK	54,186	30.00 %	10.0 0%	18.0 0%	16,25 6	1,62 6	12,9 72	30,854
64	19059 090	BANANAKICK SNACK	54,186	30.00 %	10.0 0%	18.0 0%	16,25 6	1,62 6	12,9 72	30,854
65	21039 040	CURRY (MILD)	71,548	30.00 %	10.0 0%	12.0 0%	21,46 4	2,14 6	11,4 19	35,030
66	21041 010	SEASONED SOUP POWDER	46,755	30.00 %	10.0 0%	18.0 0%	14,02 7	1,40 3	11,1 93	26,622
67	19024 090	SESAME RAMEN BOWL	29,028	30.00 %	10.0 0%	12.0 0%	8,709	871	4,63 3	14,212
68	19049 000	Crown Corn Chips	35,940	30.00 %	10.0 0%	18.0 0%	10,78 2	1,07 8	8,60 4	20,464
69	21041 090	Samgayethang soup base	17,970	30.00 %	10.0 0%	18.0 0%	5,391	539	4,30 2	10,232
70	19024 090	Paldo Wang Bowl Noodles	62,204	30.00 %	10.0 0%	12.0 0%	18,66 1	1,86 6	9,92 8	30,455

71	19059 090	Cheetos snack (Smoked BBQ)	30,853	30.00 %	10.0 0%	18.0 0%	9,256	926	7,38 6	17,568
72	19059 090	COUQUE D'ASSE WHITE	36,576	30.00 %	10.0 0%	18.0 0%	10,97 3	1,09 7	8,75 6	20,826
73	21069 099	Yegam Potato Chips	40,433	50.00 %	10.0 0%	18.0 0%	20,21 6	2,02 2	11,2 81	33,519
74	21069 099	Gorebab Snack	31,724	50.00 %	10.0 0%	18.0 0%	15,86 2	1,58 6	8,85 1	26,299
75	19059 090	Crown Ppotto cheese biscuits	1,045	30.00 %	10.0 0%	18.0 0%	314	31	250	595
76	21069 099	FRENCH PIE / STRAWBERRY	49,232	50.00 %	10.0 0%	18.0 0%	24,61 6	2,46 2	13,7 36	40,814
77	21069 099	Honey Butter Chips	63,586	50.00 %	10.0 0%	18.0 0%	31,79 3	3,17 9	17,7 41	52,713
78	19049 000	Kanchuri Corn	18,473	30.00 %	10.0 0%	18.0 0%	5,542	554	4,42 2	10,519
79	19024 090	Cold noodles	1,66,8 97	30.00 %	10.0 0%	12.0 0%	50,06 9	5,00 7	26,6 37	81,713
80	15159 099	SESAME OIL - 80 ML	70,249	45.00 %	10.0 0%	5.00 %	31,61 2	3,16 1	5,25 1	40,024
81	19059 090	TTEOKBOKKI SNACKS	39,485	30.00 %	10.0 0%	18.0 0%	11,84 6	1,18 5	9,45 3	22,483
82	22029 930	STRAWBERRY MILK	84,408	30.00 %	10.0 0%	12.0 0%	25,32 2	2,53 2	13,4 72	41,326
83	22029 930	MELON MILK	84,408	30.00 %	10.0 0%	12.0 0%	25,32 2	2,53 2	13,4 72	41,326
84	19024 090	Hanil Sanuki Udon	34,788	30.00 %	10.0 0%	12.0 0%	10,43 6	1,04 4	5,55 2	17,032
85	19024 090	NEOGURI (HOT)	79,847	30.00 %	10.0 0%	12.0 0%	23,95 4	2,39 5	12,7 44	39,093
86	19024 090	JJAJANG (GRANULAR)	43,446	30.00 %	10.0 0%	12.0 0%	13,03 4	1,30 3	6,93 4	21,271
Total			53,89, 982							28,98, 390

28. I find that the revised Commercial Invoice No. GTSOC01 dated 29.05.2025 produced by the Importer also reflect the same value i.e. USD 59,079.73 which was shown in original Invoice. On the basis of duty assessed by the Faceless Assessment Group (FAG) considering the details mentioned in original invoice, the Importer, vide Challan No.2055528520 dated 25.06.2025, had already paid Customs duty of Rs.27,37,799/-. During investigation and seizure of the goods, I observe that the Investigation officer has not disputed the value declared in revised Commercial Invoice produced by the Importer and considering this value, the Customs duty assessed comes to Rs.28,98,390/- i.e. there is minor difference in amount of Customs duty i.e. Rs.1,60,591/- in case the cargo would have been received as ordered by them. The same is also certified in duty calculation sheet dated 09.09.2025 provided by the Superintendent, CH Pipavav vide their Email dated 09.09.2025.

29. During the adjudication proceedings, the Importer has voluntarily accepted their duty liability and paid the entire differential duty amounting to Rs.1,60,591/- along with interest of Rs.5,500/- and penalty of Rs.4,34,759/- (15% of total Customs duty of Rs.28,98,390/-) i.e. total amount of Rs.6,00,850/- vide Challan No. 1104915471 dated 10.09.2025, copy of which has been forwarded through mail on 15.09.2025. This action squarely falls within the framework of Section 28(5) and 28(6) of the Customs Act, 1962, which provide as under:

"(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent. of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion —

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) "

The above provisions make it amply clear that where duty along with interest and penalty equal to 15% of duty are paid under Section 28(5) *ibid*, proceedings shall be deemed to be concluded under Section 28(6) *ibid*. Since penalty under 114A *ibid* arises from the duty demand under Section 28(4) *ibid*, I hold that no separate penalty is imposable in backdrop of the fact that the Importer has exercised the option of payment of their liability under Section 28(5) *ibid*. Further, in terms of last proviso to Section 114A *ibid*, once penalty is imposed under Section 114A *ibid*, no penalty is imposable under Section 112 *ibid*. Section 114A is reproduced below:

Section 114A. Penalty for short-levy or non-levy of duty in certain cases. —

Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under ³[sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined:

Provided that where such duty or interest, as the case may be, as determined

under [sub-section (8) of section 28], and the interest payable thereon under section [28AA], is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined:

Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso :

Provided also that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:

Provided also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section ⁵ [28AA], and twenty-five percent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect :

Provided also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114."

In view of above, as Section 114A *ibid* penalty is settled under Section 28(5) *ibid* and Section 28(6) *ibid* by payment of 15% of duty demanded, no separate penalty is imposable under Section 112 *ibid* as per proviso to Section 114A. Accordingly, I do not impose any penalty under Section 112 *ibid* . Hence, I find that the duty under Section 28(4) *ibid*, interest under Section 28AA *ibid* and penalty under Sections 112(a) *ibid* and 114A *ibid* aspects are fully settled under law.

30. In so far as the question of confiscation of the imported goods is concerned, I observe that vide letter dated 30.06.2024, the importer has claimed that the items are of various flavours of same grade of product which were already declared in Original Invoice No. GTSOC01 dated 29.05.2025. However, on perusal of items mentioned at above Table, I observe that the description and quantity of the imported goods found during the course of examination of imported goods were not as per declaration in the import documents i.e. Bill of Entry, Bill of Lading, Invoice, therefore, I am of the considered view that the importer had willfully mis-declared/undeclared the quantity and description of imported goods and that on examination of imported goods by the Officers of Custom House, Pipavav the fact with regard to the mis-declaration of description and quantity of the subject goods came on record. I also find that the goods, which were declared at the time of filing of Bill of Entry No. 2838230 dated 24.06.2025, were used to conceal the mis-declared/undeclared goods. I therefore hold that the entire imported declared as well as mis-declared/undeclared goods are liable to confiscation under

Section 111 (f), 111 (i), 111 (l) & Section 111 (m) of the Customs Act, 1962 read with Section 119 of the Customs Act, 1962. Accordingly, I confiscate the entire consignment of imported goods having total value of Rs.51,78,338/- (Rupees Fifty One Lacs Seventy Eight Thousand Three Hundred Thirty Eight only) under Section 111 (f), 111 (i), 111 (l) & Section 111 (m) of the Customs Act, 1962 read with Section 119 of the Customs Act, 1962. Further, considering that (a) the goods are fit for human consumption, (b) differential duty with interest and penalty at 15% of duty have been paid voluntarily, and (c) importer has cooperated fully, I am inclined to give an option to redeem the goods under Section 125 of the Customs Act, 1962 on payment of fine in lieu of confiscation.

31. In view of the aforesaid discussions and findings, I pass the following order:

ORDER

(a) I order to confiscate the entire goods valued at Rs.51,78,338/- (Rupees Fifty One Lacs Seventy Eight Thousand Three Hundred Thirty Eight only) under Section 111 (f), 111 (i), 111 (l) & Section 111 (m) of the Customs Act, 1962 read with Section 119 of the Customs Act, 1962 and give an option to the Importer to redeem the said confiscated goods on payment of redemption fine of Rs.4,00,000/- (Rupees four lakhs only) under Section 125 of the Customs Act, 1962;

(b) I order to pay total Customs duty amounting to Rs.28,98,390/- (Rupees Twenty Eight Lacs Ninety Eight Thousand Three Hundred Ninety only) under Section 28(4) of the Customs Act, 1962 and since the Importer has already paid the said duty i.e. [Rs.27,37,799/- (+) Rs.1,60,591/- = Rs.28,98,390/-] vide Challan No.2055528520 dated 25.06.2025 and Challan No.1104915471 dated 10.09.2025 respectively, I appropriate the same against the demand of Customs duty and as confirmed;—

(c) I order to pay interest under Section 28AA of the Customs Act, 1962 and since the Importer has already paid the said interest of Rs.5,500/- vide Challan No.1104915471 dated 10.09.2025, I appropriate the same against the demand of interest as confirmed; and

(d) I refrain to impose penalty under Section 112 and Section 114A of the Customs Act, 1962 as the Importer has exercised the option of payment of Customs duty, Interest as above and Penalty of Rs.4,34,759/- (15% of total Customs duty of Rs.28,98,390/-) vide Challan No. 1104915471 dated 10.09.2025 under Section 28(5) of the Customs Act, 1962.

32. This order is issued without prejudiced to any other action which may be contemplated against the Importer or any other person in terms of any of the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

33. This order is issued without prejudice to any other action that may be taken against the importer or any other person under the Customs Act, 1962 or any other law for the time being in force.



(N. Srujan Kumar)

Additional Commissioner

Date: 16.09.2025

DIN - 20250971MM0000882808

BY Speed Post A.D

To,

M/s Seagull Overseas Corporation,

No. 136, Royal Province, Block – A,

Palasamudram, Gorantla Mandal, Sri Sathyasai,

Andhra Pradesh – 515241

Copy to:-

- i. The Commissioner, Customs (Preventive), Jamnagar [Kind Attention: the Superintendent (Review-HQ), Customs (Preventive), Jamnagar]
- ii. The Deputy Commissioner of Customs, HQ, Preventive Section, Customs (P) Commissionerate, Jamnagar.
- iii. The Assistant Commissioner of Custom House, Pipavav for information and further necessary action.
- iv. Guard File.