प्रधान आयुक्त का कार्यालय, सीमा शुल्क ,अहमदाबाद

“सीमाशुल्कभवन ,”पहलीमंजिल ,पुरानेहाईकोर्टकेसामने ,नवरंगपुरा ,अहमदाबाद – 380 009.

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DIN: 20260571MN0000555DCC

PREAMBLE

A	फ़ाइलसंख्या/ File No.	:	**GEN/ADJ/ADC/2238/2025-ADJN-O/oPR COMMR /-CUS-AHMEDABAD**
B	कारणबताओनोटिससंख्या–तारीख / Show Cause Notice No. and Date	:	SCN F. No.GEN/SIIB/ALT/14/2025-PREV-O/o PR COMMR-CUS-AHMEDABAD dated 25.12.2025
C	मूलआदेशसंख्या/ Order-In-Original No.	:	**OIO No. 24/ADC/SR/O&A/HQ/2026-27**
D	आदेशतिथि/ Date of Order-In-Original	:	**21.05.2026**
E	जारीकरनेकीतारीख/ Date of Issue	:	**21.05.2026**
F	द्वारापारित/ Passed By	:	**Shravan Ram**, Additional Commissioner, Customs Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer	:	1. **M/S. BRAHMDEEP POLYMER (IEC – AATFB5307L),** Near Gate No. 5, L/302/2/8, 1ST Lane, GIDC, Naroda, Ahmedabad-382330. 2. **Shri HimanshuDua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH), Director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3)35,** S/o Joginder Raj Dua, Plot No. 8, KH No. 4/24, Mela Ram Vatika, E-Block, JR Complex No. 4, Mandoli, Sewadham, New Delhi-110093.

			3. M/s. Anil Kumar Shahi,CHA (license No. ALHPS9947CCH003) 710, Shivalik Square, Near National Handloom, Nava Vadaj, Ahmedabad-380013. **4. Shri Dhaval Shah**, 93, SubhSonal Society, Opp. SaralParivesh, D- Cabin, Ahmedabad-380019
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हे यह जारी की गयी है।		
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के **60** दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क(अपील), चौथी मंज़िल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।		
(3)	अपील के साथ केवल पांच **(5.00)** रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:		
(i)	अपील की एक प्रति और;		
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच **(5.00)** रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।		
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को **7.5 %** (अधिकतम **10** करोड़) शुल्क अदा करना होगा जहां शुल्क या ड्यूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, **1962** की धारा **129** के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।		

BRIEF FACTS OF THE CASE

M/s. Brahmdeep Polymer (IEC – AATFB5307L) having their registered address at Near Gate No. 5, L/302/2/8, 1ST Lane, GIDC, Naroda, Ahmedabad-382330 had filed a Bill of Entry No. 2892496 dated 26.06.2025 at ICD Sanand, Customs Ahmedabad, for import of Toilet Paper Roll, Cotton Roll and Cotton Ball with declared assessable value of Rs. 7,62,260.5/- through their Customs Broker M/s. Anil Kumar Shahi, Ahmedabad, having license No. ALHPS9947CCH003 (hereinafter referred to as 'the CHA' for the sake of brevity) for Customs clearance of the said consignment. The said consignment was supplied by Supplier M/s. Al Marasim General Trading LLC, Waqf Bin SulaemBldg, Shop No. 1, Behind T Choitram, Al Ras, Deira Dubai, AE and Country of Origin of the said consignment was United Arab Emirates (as per the bill of entry filed). The following documents imported per Vessel "SEASPAN JAKARTA/524E":

(a) Bill of Lading No. AFS/SE/25/0059 dated 14.06.2025 according to which said goods were contained in 40 Feet Containers bearing No. TCKU7568267**.**

(b) Invoice No. BR001-2025 dated 12.06.2025 issued by M/s. Al Marasim General Trading LLC, Waqf Bin SulaemBldg, Shop No. 1, Behind T Choitram, Al Ras, Deira Dubai, AE.

(c) Packing list dated 22.06.2025 issued by M/s. Al Marasim General Trading LLC, Waqf Bin SulaemBldg, Shop No. 1, Behind T Choitram, Al Ras, Deira Dubai, AE., according to which details of goods contained in container are as under :-

Item No.	**Container Number**	**Commodity**	**Nt. Wt. (Kgs)**	**Gr. Wt. (Kgs)**	**No. of Cartoons and quantity commodity wise**
01	TCKU7568267	1. Toilet Paper Roll (HS Code : 48189000) 2. Cotton Roll (HS Code : 56012190). 3. Cotton Ball (HS Code : 56012190).	6002	7491.2	1. Toilet Paper (Cartoons - 1516, Quantity – 18192). 2. Cotton Roll (Cartoons – 305, Quantity – 21960). 3. Cotton Ball (Cartoons – 226, Quantity – 16272).

2. The Bill of Entry No. 2892496 dated 26.06.2025, was identified for 100% examination on the basis of specific intelligence input/alert received by the Department through internal agency. Accordingly, the said consignment was subjected to detailed examination in the presence of independent witnesses.

2.1 During the examination of the cargo, conducted under Panchnama dated 02.07.2025 [**RUD-1 of the SCN]** in the presence of independent panch witnesses, a significant discrepancy in weight was discovered. While the commercial invoice No. BR001-2025 dated 12.06.2025, issued by M/s. Al Marasim General Trading LLC, declared the net weight as 6002 kg, the actual weighment of the cargo in Container No. TCKU7568267 was found to be 7210 kg **[11010 (cargo with container weight) – 3800 (container weight) = 7210 (net cargo weight)]**,, as per weighment slips dated 02.07.2025 **[RUD-2 of the SCN]**, indicating a substantial variation. Further, the examination also revealed that the container held more than three distinct undeclared items, which were not mentioned in the said Bill of Entry No. 2892496 dated 26.06.2025. These undeclared goods were discovered concealed within the declared cargo, indicating an attempt at mis-declaration.

3. PANCHNAMA PROCEEDINGS DATED 02.07.2025

3.1 Upon examination of container covered under bill of entry no. 2892496 dated 26.06.2025, it was found that more than three distinct items were concealed within the consignment, which were not declared in Bill of Entry No. 2892496 dated 26.06.2025 or the accompanying commercial invoice. The undeclared goods detected during examination include, inter alia Pampers, Eraser Magic Sponge, Fine Classic White sterilized Tissue, Fine sterilized

Perfumed Tissue and Fine Super Towel. Furthermore, it was noticed that the net weight of the cargo, as declared in the commercial invoice No. BR001-2025 dated 12.06.2025 issued by the overseas supplier M/s. Al Marasim General Trading LLC, was 6002 Kgs. However, the actual net weight of the goods found in Container No. TCKU7568267, covered under the aforesaid Bill of Entry, was 7210 Kgs indicating a significant discrepancy between the declared and actual weights

3.2 During the course of examination proceedings, it was *prima facie* observed that the consignment appeared to be mis-declared. In view of the suspected mis-declaration, the goods were required to be detained for the purpose of further investigation, including but not limited to determination of correct classification, valuation, compliance with BIS requirements, and other relevant legal provisions. Accordingly, the entire consignment Imported under Bill of Entry No. 2892496 dated 26.06.2025 by M/s. Brahmdeep Polymer was detained on 02.07.2025 at ICD Sanand. The detained goods were then handed over to the Custodian, M/s. Hasti Petro Chemical and Shipping Ltd. (HPCSL), ICD Sanand, for safe custody, pending further investigation. The custodian was instructed not to part with or deal in any manner with the cargo until the further instructions were issued by the Customs Authorities.

4. INSPECTION OF THE DETAINED GOODS BY THE CHARTERED ENGINEER

4.1 The goods imported by the importer vide Bill of Entry No. 2892496 dated 26.06.2025 and detained under Panchnama dated 02.07.2025, were inspected by the Empaneled Chartered Engineer Shri Bhaskar G. Bhatt of M/s. B. G. Bhatt & Co., on 17.07.2025. The inspection procedures were duly recorded under the Panchnama proceedings dated 17.07.2025 **[RUD-03 of the SCN]**. Subsequently, M/s. B. G. Bhatt & Co. issued detailed inspection & opinion report in the matter on 28.07.2025 [**RUD-04 of the SCN**].

4.2 During the course of inspection, the Chartered Engineer, vide his report Reference No. BB/G-17/25/BP/SANAND/PREV dated 28.07.2025 recorded the following findings and opinions:

It was observed by the Empanelled Chartered Engineer Shri Bhaskar G. Bhatt, that the items declared in the Bill of Entry are not same with the items inspected during physical examination. The inspected goods were not carrying any BIS number. The Empanelled Chartered Engineer, identified the correct CTH classifications of the goods present during examination as: Toilet tissue paper and kitchen paper towel under CTH 48190000, baby diapers under CTH 96190090, and kitchen cleaning sponge under CTH 39269099. He also opined that toilet tissue paper should comply with BIS Standard IS 14661:1999 and baby diapers should comply with BIS Standard IS 17509:2021. Furthermore, the CIF value of the consignment has been estimated as 40% of the rates of public domain amounting to Rs. 41,52,696/-(Rupees Forty-One Lakh Fifty-Two Thousand Six Hundred Ninety-Six only). The Estimated CIF value of the goods imported under the said Bill of Entry, as per the valuation report submitted by the Government-approved Chartered Engineer, is as follows:

Estimated CIF value submitted by Government approved Chartered Engineer.					
Sr. No.	Description	No. of Boxes	No. of PCS	Amount Rs.	Discounted amount Rs.

1	FINE SUPER TOWEL PRO	40	800	92621	37048
2	FINE TOILET PAPER	12	1080	679050	271620
3	FINE STERLIZED PERFUMED TISSUE	12	120	679050	271620
4	FINE CLASIC WHITE STERILIZED	20	800	3244800	1297920
5	MAGIC ERASER SPONGE 2 PCS	10	4800	840000	336000
6	MAGIC ERASER SPONGE 4 PCS	10	4800	1334400	533760
7	PAMPERS 42 2X42	100	8400	189600	75840
8	PAMPERS 32 2X32	75	4800	99000	39600
9	PAMPERS 34 2X34	50	3400	79200	31680
10	PAMPERS 50 2X50	100	10000	244400	97760
11	PAMPERS 56 2X56	25	2800	72300	28920
12	PAMPERS 36 2X36	300	21600	381300	152520
13	PAMPERS 46 2X46	250	23000	374500	149800
14	PAMPERS 54 2X54	350	37800	382200	152880
15	PAMPERS 62 2X62	151	18724	135900	54360
16	PAMPERS 46 4X46	250	46000	784800	313920
17	PAMPERS 50 4X50	250	50000	732000	292800
18	PAMPERS 30	23	2760	34224	13690
19	HUGGIES	1	6	2394	958
Total					**41,52,696/-**

5. SEIZURE OF THE GOODS

5.1 On the basis of the examination conducted under Panchnama dated 02.07.2025 and the findings of the Chartered Engineer's inspection's report dated 28.07.2025, *prima facie* it appeared that M/s. Brahmdeep Polymer has mis-declared the imported goods under Bill of Entry No. 2892496 dated 26.06.2025 and concealed certain goods which were not declared in the said bill of entry, in the following aspects:

Concealment: The importer has concealed the goods namely: Baby Diaper of various sizes, including Huggies, which were not declared under bill of entry no. 2892496 dated 26.06.2025 and which are required to comply with BIS (Bureau of Indian Standard) certification.

Mis-declaration in classification: The importer declared the goods under the following Customs Tariff Heading (CTHs) :

Toilet Paper Roll : 48189000

Cotton Roll : 56012190

Cotton Ball: 56012190

Upon examination, it has been observed that the goods are classifiable under:

Toilet Tissue Paper and Kitchen Paper Towel: 48190000

Baby Diapers: 96190090

Kitchen Cleaning Sponge: 39269099

Mis-declaration in value: The declared CIF value of the goods were Rs. **7,62,260.5**/-, whereas, the estimated CIF value of goods were found to be Rs. **41,52,696**/-(Rupees Forty-One Lakh Fifty-Two Thousand Six Hundred Ninety-Six only).

Mis-declaration in quantity and weight of the consignment: The net weight of the cargo, as declared in the commercial invoice No. BR001-2025 dated 12.06.2025 issued by the overseas supplier M/s. Al Marasim General Trading LLC, was 6002 Kgs. However, the actual net weight of the goods found in Container No. TCKU7568267, covered under the aforesaid Bill of Entry, was 7210 Kgs indicating a significant discrepancy between the declared and actual weights. Further, the quantity declared under the bill of entry no. 2892496 dated 26.06.2025, is 56,424 whereas the actual quantity of all goods under the said bill of entry is 2,41,690 which further indicating a significant discrepancy between declared and actual quantity.

5.2 It was further appeared that the products namely, Toilet Tissue paper & Baby Diapers and Huggies fall within the ambit of mandatory Bureau of Indian Standards (BIS) compliance. The importer failed to furnish any valid BIS certification or exemption thereof at the time of import. Consequently, the goods were found to be in violation of the relevant Import Policy conditions, as notified under the Foreign Trade (Development and Regulation) Act, 1992, read with the Customs Act, 1962.

5.3 Accordingly, the consignment covered under Bill of entry no. 2892496 dated 26.06.2025, weighing 7210 Kgs, was placed under seizure in accordance with the provisions of the Customs Act, 1962, vide Seizure Memo dated 31.07.2025 **[RUD-05 of the SCN],** on reasonable belief that the same was liable for confiscation under the Act.

5.4 The seized goods, as detailed above, were handed over to the custodian, M/s. Hasti Petro Chemical and Shipping Ltd. (HPCSL), ICD-Sanand, for safe custody, under due acknowledgment vide Supratnama dated 31.07.2025 **[RUD-06 of the SCN].**

6. VALUATION OF THE GOODS

6.1 In view of the findings contained in the inspection report submitted by the Chartered Engineer-cum-Valuer, it prima facie appeared that the importer hadmis-declared the value of the goods with the intent to evade payment of the appropriate customs duty leviable thereon. The comparative details of the declared value and the estimated value are provided in Tables below:

Sr. No.	Declared Description	Declared CTH	Declared Quantity	Declared Amount in Rs.
1.	Toilet Paper Roll	48189000	18192	398632.2

2.	Cotton Roll	56012190	21960	192479.4
3.	Cotton Ball	56012190	16272	171148.9
Declared CIF Value Total				**7,62,260.5**

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Estimated value submitted by Government approved Chartered Engineer.				
Sr. No.	Description	CTH	Quantity	Amount in Rs.
1	FINE SUPER TOWEL PRO	48190000	800	37048
2	FINE TOILET PAPER	48190000	1080	271620
3	FINE STERLIZED PERFUMED TISSUE	48190000	120	271620
4	FINE CLASIC WHITE STERILIZED	48190000	800	1297920
5	MAGIC ERASER SPONGE 2 PCS	39269099	4800	336000
6	MAGIC ERASER SPONGE 4 PCS	39269099	4800	533760
7	PAMPERS 42 2X42	96190090	8400	75840
8	PAMPERS 32 2X32	96190090	4800	39600
9	PAMPERS 34 2X34	96190090	3400	31680
10	PAMPERS 50 2X50	96190090	10000	97760
11	PAMPERS 56 2X56	96190090	2800	28920
12	PAMPERS 36 2X36	96190090	21600	152520
13	PAMPERS 46 2X46	96190090	23000	149800
14	PAMPERS 54 2X54	96190090	37800	152880
15	PAMPERS 62 2X62	96190090	18724	54360
16	PAMPERS 46 4X46	96190090	46000	313920
17	PAMPERS 50 4X50	96190090	50000	292800
18	PAMPERS 30	96190090	2760	13690
19	HUGGIES	96190090	6	958
Total Estimated CIF Value				**41,52,696/-**

7. SEARCH AT THE PREMISE OF THE IMPORTER

7.1 A search was conducted at the premises of M/s. Brahmdeep Polymer, located at Near Gate No. 5, L/302/2/8, 1st Lane, GIDC, Naroda, Ahmedabad–382330, in accordance with the Search Authorization dated 03.07.2025 **[RUD-7 of the SCN]** issued by the Assistant Commissioner, HQ Preventive, Customs, Ahmedabad. The search proceedings were carried out in the presence of independent panchas under a Panchnama dated 04.07.2025 **[RUD-8 of the SCN]**. During the search, Shri Sanjay Sharma, Partner of M/s. Brahmdeep Polymer, stated that he was aware of Bill of Entry No. 2892496 dated 26.06.2025 filed in the name of M/s. Brahmdeep Polymer. He further stated that he was not dealing in the goods covered under the said Bill of Entry and that the goods actually pertain to one Shri Dhaval Shah, who is his friend.

8. STATEMENT DATED 04.07.2025 OF SHRI SANJAY SHARMA, PARTNER IN M/S. BRAHMDEEP POLYMER UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 IN RESPECT OF SUMMONS DATED 04.07.2025.

Summons dated 04.07.2025 **[RUD-7 of the SCN]** was issued to importer Shri Sanjay Sharma, M/s. Brahmdeep Polymer, Ahmedabad summoning him on 04.07.2025 to tender statement in the issue. Shri Sanjay Sharma, appeared before inquiry officer on 04.07.2025 to tender statement in respect of goods imported by M/s. Brahmdeep Polymer vide bill of entry no. 2892496 dated 26.06.2025.

8.1 Statement of Shri Sanjay Sharma, partner in M/s. Brahmdeep Polymer Near Gate No. 5, L/302/2/8, 1ST Lane, GIDC, Naroda, Ahmedabad-382330, was recorded under Section 108 of the Customs Act, 1962 on 04.07.2025 [**RUD-10 of the SCN**], wherein he, *inter alia*, stated as under:

- M/s. Brahmdeep Polymer is a partnership firm comprising three partners including him as one of the partners. The firm is engaged in manufacturing of Engineering plastic granules. M/s. Brahmdeep Polymer procures raw materials and sells the finished goods in the Indian market. The firm is not engaged in the import or exports of goods.
- Shri Sanjay Sharma stated that the Importer Exporter Code (IEC) of M/s. Brahmdeep Polymer was inactive till May, 2025 and in the month of June, 2025 Shri Dhaval Shah of M/s. Rajvi Logistics, 710, Shivalik Square, near national handloom, Nava Vadaj, Ahmedabad contacted him to activate the IEC and forwarded some import related documents through their employee. Shri Sanjay Sharma further stated that he had provided the documents of M/s. Brahmdeep Polymer, to Shri Dhaval Shah on the basis of mutual trust and was not aware of the goods imported under container no. TCKU7568267. He also stated that M/s. Brahmdeep Polymer has not made any payments towards goods imported through container no. TCKU7568267.

9. STATEMENT DATED 17.07.2025 OF SHRI DHAVAL SHAH, EMPLOYED AS FIELD STAFF AT M/S. ANIL KUMAR SHAHI (CB) AND ALSO WORKING AS A CONSULTANT WITH M/S. RAJVI LOGISTICS PVT. LTD., UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

9.1 Summons dated 10.07.2025 **[RUD-11 of the SCN]** was issued to Shri Dhaval Shah, employed as field staff at M/s. Anil Kumar Shahi (CHA) and also working as a consultant with M/s. Rajvi Logistics Pvt. Ltd., 710, Shivalik Square, Near National Handloom, Nava Vadaj, Ahmedabad to appear on 17.07.2025. The summon was issued in view of statement given by Shri Sanjay Sharma, partner of M/s. Brahmdeep Polymer to ascertain the circumstances under which the IEC of M/a. Brahmdeep Polymer was activated and to verify the role in the import of the goods under container no. TCKU7568267.

9.2 Statement of Shri Dhaval Shah, was recorded under Section 108 of the Customs Act, 1962 on 17.07.2025 **[RUD-12 of the SCN]** wherein he, *inter alia*, stated that:

- Shri Dhaval Shah stated that he is working as a consultant for clearing and forwarding agent at M/s. Rajvi Logistics Pvt. Ltd., Ahmedabad and also works as field staff with

Customs Broker (CB) namely M/s. Anil Kumar Shahi, who is involved in the present case for clearing of consignment under bill of entry no. 2892496 dated 26.06.2025 and container no. TCKU7568267.

- He stated that he works with Shri Onil Kumar Soni, Director of M/s. Rajvi Logistics Pvt. Ltd. and G card pass holder in M/s. Anil Kumar Shahi (CB). He further, stated that he reports to Shri Onil Kumar Soni in both scenarios: first, as the clearing and forwarding agent at M/s. Rajvi Logistics Pvt. Ltd. and second, for field work related to the Export and Import of goods conducted by the CHA i.e. M/s. Anil Kumar Shahi.
- He further stated that he contacted Shri Sanjay Sharma, partner in M/s. Brahmdeep Polymer for import of consignment filed under bill of entry no. 2892496 dated 26.06.2025 and Shri Sanjay Sharma agreed to provide documents required for filing of Bill of entry on the basis of mutual trust. Further, he stated that he has not made any agreement with Shri Sanjay Sharma for import of the goods and he has not made any payment to Shri Sanjay Sharma, partner in M/s. Brahmdeep Polymer in this regard.
- He stated that a trader namely Mr. Ashu contacted him for import of goods and asked him to provide facilitation by arranging IEC, Clearance of goods and transportation of imported goods. He further, stated that Mr. Ashu contacted him through market inquiry for clearance of goods and he does not have Mr. Ashu office and residential address.
- He stated that neither they have made any payments to consignor/supplier nor the M/s. Brahmdeep Polymer. Further, they have not received any payments towards CHA charges, clearing, forwarding and transportation of the goods imported under bill of entry no. 2892496 dated 26.06.2025 from Mr. Ashu.
- He agreed that goods imported under bill of entry no. 2892496 dated 26.06.2025 and container no. TCKU7568267 are mis-declared and different from the goods declared under the under bill of entry no. 2892496 dated 26.06.2025 from the goods actual found in the container.

10. STATEMENT OF CUSTOM BROKER UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

10.1 Summons was issued to M/s. Anil Kumar Shahi, Branch Office 710, Shivalik Square, Near National Handloom, Nava Vadaj, Ahmedabad-380013 on 15.07.2025 **[RUD-13 of the SCN]** summoning him, on 18.07.2025, in connection with bill of entry no. 2892496 dated 26.06.2025 filed by M/s. Brahmdeep Polymer (IEC AATFB5307L), Ahmedabad, for the purpose of producing KYC documents, to tender statement and submitting documents pertaining to the import of the consignment.

10.2 Statement of Shri Onilkumar N. Soni, Manager at M/s. Anil Kumar Shahi was recorded under Section 108 of the Customs Act, 1962 on 18.07.2025 **[RUD-14 of the SCN]** wherein he, inter alia, stated that:

- He stated that he is working as a Manager at M/s. Anil Kumar Shahi (CHA) & has been appointed as the lawful attorney of the said firm. He further, stated that he is also one of the Director of M/s. Rajvi Logistics Pvt. Ltd., Ahmedabad.
- He stated that no representatives from the firm i.e. M/s. Brahmdeep Polymer (IEC AATFB5307L) had visited his CB office and the authorization letter to act as their Customs Broker was received through Shri Dhaval Shah, staff of M/s. Anil Kumar Shahi (CHA) and M/s. Rajvi Logistics Pvt. Ltd.

- On being asked whether they have entered into any agreement/contract with M/s. Brahmdeep Polymer, he stated that they have not entered into any agreement/contract with M/s. Brahmdeep Polymer.
- He stated that for the purpose of KYC process, Sh. Dhaval Shah, employee of M/s. Anil Kumar Shahi (CHA) had furnished and verified the requisite physical documents. He further, stated that the physical verification of the premises was done by the Director of M/s. Rajvi Logistics Pvt. Ltd. in connection with the M/s. Brahmdeep Polymer.
- He stated that an amount of Rs. 2,26,931/- towards Customs Duty had been paid by them on behalf of the importer, as informed by Sh. Dhaval Shah, who had conveyed that the said payment would be reimbursed after clearance of goods. Sh. Dhaval Shah also promised that the importer would make payment of the Customs Duty, along with the CHA charges, at the time of clearance of the goods.
- He stated that he was not aware of the description of the goods as he was not dealing with the import, however bill of entry was filed by him on the basis of check list prepared by the staff.

11. STATEMENT OF SHRI HIMANSHU DUA, UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

11.1 Summons was issued to Shri HimanshuDua, S/o Joginder Raj Dua, P No. 109 GF, Saini Enclave, Shahdara, VTC Karkardooma, PO- Shakarpur, District- East Delhi-110092 on 29.07.2025 **[RUD-15 of the SCN]** summoning him, on 29.07.2025. The summons was issued in view of statement given by Shri Dhaval Shah, employee of M/s. Anil Kumar Shahi (CHA) and staff of M/s. Rajvi Logistics Pvt. Ltd, who coordinated with Shri HimanshuDua (Ashu) regarding import of consignment under Bill of entry no. 2892496 dated 26.06.2025, for the purpose of recording the statement of Shri HimanshuDua and to ascertain the circumstances under which the IEC of M/s. Brahmdeep Polymer was activated and to verify the role in the import of the goods under container no. TCKU7568267.

11.2 Statement of Shri HimanshuDua, was recorded under Section 108 of the Customs Act, 1962 on 29.07.2025 **[RUD-16 of the SCN]** wherein he, *inter alia*, stated that:

- Shri HimanshuDua stated that he is engaged in business of trading household and consumer goods in Delhi. He further stated that he is the proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) which is engaged in trading of baby products and household goods and he looks after entire business operations of M/s Dua Traders. He also stated that he is a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3), wherein, Shri Rajesh Kakkad is another director. He further stated that M/s Fantastic Enterprise LLP is engaged in E-commerce trading of baby products and household goods through online platforms and that both Directors are jointly and equally responsible for all activities and affairs of the said firm.
- On being asked to provide details of import and export made by his firms as mentioned in above para, in this regard he stated that they have not engaged in import export of the goods in their both the firms. They purchase goods locally from India market depend upon the availability of the items at competitive rates.
- On being asked whether he knows Shri Sanjay Sharma partner of M/s. Brahmdeep Polymer, he stated that he has never met Shri Sanjay Sharma nor has he met any representative of M/s. Brahmdeep Polymer.

- On being asked the goods imported vide B.E. No. 2892496 dated 26.06.2025 belongs to Mr. Ashu, as stated by Shri Dhaval Shah in his statement dated 17.07.2025, in this regard he stated that he has perused the statement of Shri Dhaval Shah and agreed to the content of the statement. He further stated that, he has introduced himself as Ashu to Shri Dhaval Shah and he has requested for clearance of goods imported under B.E. No. 2892496 dated 26.06.2025.
- On being asked whether he has availed any services of Shri Dhaval Shah in any export, import of the goods, he stated that he has never taken any kind of services of export or import except in the present import under B.E. No. 2892496 dated 26.06.2025.
- On being asked purchase order for the goods imported under B.E. No. 2892496 dated 26.06.2025, he stated that one Mr. Samy during his visit to Delhi, had contacted him through a common friend and introduced him about the products which have potential market in India. He further stated that, Mr. Samy informed him that some baby products, household goods product which were rejected in International market, could be imported into India. He further stated that, upon conducting a market study of such products, he found that they could be sold in India with a reasonable profit margin. Accordingly, he agreed to the proposal of Mr. Samy for import of the said goods during a telephonic conversation in May 2025. He further stated that he had placed a verbal order for the goods imported under Bill of Entry No. 2892496 dated 26.06.202.
- On being asked whether he has made any payment to Mr. Samy or shipper towards import of goods vide BE No. 2892496 dated 26.06.2025, he stated that Mr. Samy had agreed that the payment towards the goods imported under Bill of Entry No. 2892496 dated 26.06.2025 would be made subsequent to the delivery of the goods at his premises. He further stated that he has not made any payment, either to Mr. Samy or to the shipper, in respect of the goods imported under the said Bill of Entry No. 2892496 dated 26.06.2025.
- On being asked to provide the office/residential address of Mr. Samy both in India and abroad, he stated that he did not aware of his office/residential address and he only has his mobile no.
- On being asked why goods imported under Bill of Entry No. 2892496 dated 26.06.2025 in the name of M/s. Brahmdeep Polymer, he stated that his meeting with Shri Dhaval Shah, the latter assured him that all documents required for the import of the goods would be arranged by him at his level. He further stated that he agreed to this arrangement, as he had no prior experience in export/import operations. He further stated that Shri Dhaval Shah requested agency charges of Rs. 11,000/-, in addition to clearing, forwarding, transportation, CHA charges, and warehousing charges, to which he agreed. He further stated that, he has not made any payment to Shri Dhaval Shah as the goods is not cleared. He also stated that as he was not sure about the nature and composition of the goods imported hence, he preferred the offer given by Shri Dhaval Shah.
- On being asked to peruse Panchnama dated 17.07.2025 drawn at Bonded Warehouse at ICD Sanand, The Thar Dry Port and also the opinion dated 28.07.2025 of the Chartered engineer in case of goods imported under Bill of Entry No. 2892496 dated 26.06.2025, he stated that he has perused the above mentioned Panchnama. He further stated that he agreed with the quantity and value of the goods as mentioned under CE opinion report dated 28.07.2025.

- On being asked whether he was aware of the goods imported under Bill of Entry No. 2892496 dated 26.06.2025 require BIS. He stated that he was not aware about any restrictions on the goods imported under Bill of Entry No. 2892496 dated 26.06.2025. He further stated that he is agreed to pay the Govt. Duties for the goods imported under Bill of Entry No. 2892496 dated 26.06.2025.

12. STATEMENT DATED 07.11.2025 OF SHRI DHAVAL SHAH, EMPLOYED AS FIELD STAFF AT M/S. ANIL KUMAR SHAHI (CHA) AND ALSO WORKING AS A CONSULTANT WITH M/S. RAJVI LOGISTICS PVT. LTD. SECTION 108 OF THE CUSTOMS ACT, 1962.

12.1 Summons dated 04.11.2025 **[RUD-17 of the SCN]** was issued to Shri Dhaval Shah, employed as field staff at M/s. Anil Kumar Shahi (CHA) and also working as a consultant with M/s. Rajvi Logistics Pvt. Ltd., 710, Shivalik Square, Near National Handloom, Nava Vadaj, Ahmedabad to appear on 07.11.2025. The summon was issued in view of statement given by Shri HimanshuDua who coordinated with Shri Dhaval Shah regarding import the goods under Bill of entry no. 2892496 dated 26.06.2025

12.2 Statement of Shri Dhaval Shah, was recorded under Section 108 of the Customs Act, 1962 on 07.11.2025 **[RUD-18 of the SCN]** wherein he, inter alia, stated that:

- Shri Dhaval Shah stated that Shri HimanshuDua had requested him to facilitate import of paper and paper products (toilet paper and tissue paper). Pursuant to that request, Shri Dhaval Shah agreed to arrange clearing, forwarding and CHA services in respect of aforesaid imports, and with applicable charges i.e. Rs.7,500/- plus GST and other applicable charges at actual. He further stated that Shri HimanshuDua never informed him about the import of baby products.
- Shri Dhaval Shah stated that, in accordance with a verbal agreement entered into between himself and Shri HimanshuDua, the payment towards the services rendered in connection with the said import was to be made upon clearance of the imported goods. However, since the imported goods have not yet been cleared, the payment for the said services has not been made to him by Shri HimanshuDua.
- Shri Dhaval Shah was requested to peruse the statement of Shri HimanshuDua, wherein Shri HimanshuDua had stated that, as he was not sure about the nature and composition of the goods he preferred to import the goods in the name of M/s. Brahmdeep Polymer instead of his own firm. Shri Dhaval Shah was accordingly requested to offer his comments in this regard. Upon perusal of the statement of Shri HimanshuDua, Shri Dhaval Shah stated that Shri HimanshuDua has approached him with a request to arrange for an Importer Exporter Code (IEC) certificate for the purpose of importing paper products, as Shri HimanshuDua's firm did not possess an IEC certificate

- Upon perusal of the statement of Shri Sanjay Sharma dated 04.07.2025, Shri Dhaval Shah stated that he did not misguide or misinform Shri Sanjay Sharma regarding the nature of the imported goods, which were described as toilet rolls, cotton rolls and cotton balls in the documents received from the employee of Shri HimanshuDua. Furthermore, Shri Dhaval Shah stated that he came to know about the misdeclaration of the imported goods only during the examination of the goods by the officers of the Customs Preventive, Customs Ahmedabad as recorded in the Panchnama dated 02.07.2025.

13. SUMMARY OF INVESTIGATION

13.1 M/s. Brahmdeep Polymer (IEC – AATFB5307L) filed a Bill of Entry No. 2892496 dated 26.06.2025, with ICD-Sanand, Customs, Ahmedabad through their Customs Broker M/s. Anil Kumar Shahi, Ahmedabad (CHA Licence No. ALHPS9947CCH003) for import of Toilet Paper Roll, Cotton Roll and Cotton Ball with declared assessable value of Rs. 7,62,260.5/- imported from Dubai.

13.2 During the course of examination, it was noticed that the net weight of the cargo, as declared in the commercial invoice No. BR001-2025 dated 12.06.2025 issued by the overseas supplier was 6002 Kgs, however, the actual net weight of the goods cargo filed under the bill of entry no. 2892496 dated 26.06.2025 was 7210 Kgs thereby revealing a substantial variation between the declared and the actual weight of the goods. Further, the examination revealed that more than three distinct items were concealed within the cargo, which were not declared in the said Bill of Entry No. 2892496 dated 26.06.2025.

13.3 Whereas, the goods imported by M/s. Brahmdeep Polymer vide Bill of Entry No. 2892496 dated 26.06.2025, declared as Toilet Paper Roll (HS Code 48189000), Cotton Roll (HS Code 56012190) and Cotton Ball (HS Code 56012190) with declared assessable value of Rs. 7,62,260.50, were examined by the Empanelled Chartered Engineer and, as revealed in the Inspection and Opinion Report dated 28.07.2025, the said goods were, upon examination of their nature, composition, use and commercial identity, found to be Toilet Tissue paper and Kitchen paper towel (HS Code 4819000), Baby Diapers (HS Code 96190090) and Kitchen cleaning sponge (HS Code 39269099), and it was further observed that the imported goods did not bear any BIS marking/certification number as required under the applicable regulatory framework, thereby casting serious doubt on the truth and accuracy of the declarations made in the Bill of Entry including the declared transaction value.

13.4 Whereas, in terms of Section 14(1) of the Customs Act, 1962, the value of imported goods for the purpose of assessment is the transaction value (price actually paid or payable when sold for export to India) subject to fulfilment of the conditions prescribed under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007; and whereas, as per Rule 3 of the said Rules, the transaction value can be accepted only when the importer provides truthful, accurate and complete information and there are no circumstances influencing the price, and further, Rule 12 provides that where the proper officer has reason to doubt the truth or accuracy of the declared value, including on account of misdeclaration of goods in parameters such as description/quality/quantity, the declared value is liable to be rejected and the value is required to be re-determined by proceeding sequentially in accordance with Rules 4 to 9; and whereas, in the present case, in view of the misdeclaration of description, classification as brought out in the Chartered Engineer's report and the gross mismatch between the declared value and the contemporaneous values of identical/similar goods, the declared value of Rs. 7,62,260.50 fails to satisfy Rule 3 and is liable to rejection under Rule 12; and whereas, for the purpose of re-determination, the Chartered Engineer has opined that the estimated value of the goods stands at 40% of the rates prevailing in the public domain and, accordingly, the total assessable value of the consignment has been worked out as Rs. 41,52,696/- (Rupees Forty-One Lakh Fifty-Two Thousand Six Hundred Ninety-Six only) in terms of Section 14(1) of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, in lieu of the declared value, and therefore it appears that M/s. Brahmdeep

Polymer has mis-declared the description, classification and Value the imported goods, rendering the goods liable to re-assessment and consequential action under the provisions of the Customs Act, 1962 and the rules made thereunder.

13.5 On the basis of Chartered Engineer's report dated 28.07.2025 and the Panchnama dated 02.07.2025, it appeared that M/s. Brahmdeep Polymer had resorted to mis-declaration in respect the classification, mis-declaration in the value, mis-declaration in the description, mis-declaration in quantity, mis-declaration in the weight and not bearing BIS requirement on Baby Diapers, while importing goods under the Bill of Entry No. 2892496 dated 26.06.2025, with an intent to evade payment of appropriate Customs duty leviable thereon and also with a view to circumvent the provisions of mandatory BIS requirement on imports of Baby Diapers. Accordingly imported consignment covered under Bill of Entry No. 2892496 dated 26.06.2025, having an assessable value of Rs. 41,52,696/- (Rupees Forty-One Lakh Fifty-Two Thousand Six Hundred Ninety-Six only), as determined on the basis of Chartered Engineer's report was placed under seizure vide seizure memo dated 28.07.2025.

13.6 Shri Sanjay Sharma, a partner in M/s. Brahmdeep Polymer, having its registered address at Near Gate No. 5, L/302/2/8, 1ST Lane, GIDC, Naroda, Ahmedabad-382330, was looking after overall business operations of the said firm. Their firm M/s. Brahmdeep Polymer is engaged in the procurement of raw materials and sale of the finished goods within domestic market. The firm is not engaged in any import or exports activities, and accordingly, is Importer Exporter Code (IEC) remained inactive until May 2025. It has been stated that Shri Sanjay Sharma, provided the business documents and IEC credentials of M/s. Brahmdeep Polymer, to Shri Dhaval Shah for the purpose of importing goods. Moreover, Shri Sanjay Sharma was agreed with the content and goods as stated under the Panchnama dated 02.07.2025 drawn at Bonded Warehouse No. 3 at ICD Sanand, The Thar Dry Port.

13.7 During the course of investigation, Shri Onilkumar N. Soni, Manager of M/s. Anil Kumar Shahi (CB), Ahmedabad, stated that M/s. Anil Kumar Shahi (CHA) had received authorization through Shri Dhaval Shah who is employed as field staff with M/s. Anil Kumar Shahi (CB). Furthermore, Shri Onilkumar N. Soni informed that Shri BhaveshKothawala, Director of M/s. Rajiv Logistics Pvt. Ltd. has personally visited and verified the premises of M/s. Brahmdeep Polymer prior to commencement of activities as a Customs Broker on behalf of M/s. Brahmdeep Polymer. From the investigation it is appeared that The Customs Broker did not properly advise the importer regarding the statutory prohibition and legal consequences of permitting the Importer Exporter Code (IEC) issued in the importer's name to be used by another person/entity for the importation of goods.

It is further appeared from the investigation that the Customs Broker failed to exercise due diligence to verify the antecedents and business profile of the importer. The importer was engaged in the trade of certain specific goods; however, goods of an entirely different nature, in which the importer was not ordinarily dealing, were imported using the said IEC. The Customs Broker neither verified the nature of the importer's business nor sought clarification regarding the sudden import of goods unrelated to the importer's regular line of business.

It also appeared from the investigation that the Customs Broker failed to verify the reason for the prolonged non-usage of the importer's IEC. Despite the IEC remaining dormant for a considerable period, the Customs Broker did not make any inquiry or verification regarding the circumstances leading to its sudden use for importation of goods, thereby failing to exercise due diligence as mandated under Regulation 10(e) of the Customs Broker Licensing Regulations, 2018 Further, despite having reason to believe that the IEC of the importer was being misused by another person/entity, the Customs Broker failed to bring such non-compliance to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as required under the Customs Broker Licensing Regulations, 2018.

Whereas, further investigation has revealed that the actual importer/beneficial owner of the impugned goods was Shri Himanshu Dua, Delhi, and not M/s. Brahmdeep Polymer, Ahmedabad, in whose name the import documents were filed, and it has also emerged that Shri Dhaval Shah, Field Staff of the Customs Broker, arranged/procured the IEC of M/s. Brahmdeep Polymer to facilitate import of the goods for Shri HimanshuDua; therefore, it appears that the Customs Broker failed to discharge the due-diligence/KYC obligation cast under Regulation 10(n) of the Customs Broker Licensing Regulations, 2018, which requires the Customs Broker to verify the correctness of IEC/GSTIN, the identity of the client and the functioning of the client at the declared address on the basis of reliable, independent and authentic documents/data, and by permitting/assisting use of one entity's IEC for another person's import, the Customs Broker appears to have failed to verify the correctness and genuineness of the client and the true importer behind the transaction, rendering the Customs Broker liable to action under the relevant provisions of CBLR, 2018

13.8 During the investigation, Shri Dhaval Shah, working as a consultant with M/s. Rajvi Logistics Pvt. Ltd. and as field staff with M/s. Anil Kumar Shahi (CB), facilitated the import of goods under Bill of Entry No. 2892496 dated 26.06.2025 for M/s. Brahmdeep Polymer. He obtained documents and IEC from Shri Sanjay Sharma on mutual trust without any formal agreement or payment. The import was arranged on behalf of one Mr. Ashu (Shri HimanshuDua), whose whereabouts are unknown, and no payments were made towards duty or Customs Broker charges. He also admitted assisting Shri HimanshuDua (also known as Mr. Ashu) in arranging import of paper products using the IEC of M/s. Brahmdeep Polymer, as Shri HimanshuDua's firm lacked an IEC. The goods were later found to be mis-declared and different from those described in the import documents.

13.9. Further during the investigation of Shri HimanshuDua, proprietor of M/s. Dua Traders and Director of M/s. Fantastic Enterprise LLP, stated that both firms deal in trading of baby and household products but are not engaged in import or export activities. He confirmed that the goods imported under Bill of Entry No. 2892496 dated 26.06.2025 were arranged by Shri Dhaval Shah using the IEC of M/s. Brahmdeep Polymer, as he lacked prior import experience. He admitted awareness of the goods and agreed with the valuation as per the Chartered Engineer's report, while also stating that he was unaware of any BIS requirement.

13.10 From the above investigation, it is evident that M/s. Brahmdeep Polymer filed Bill of Entry No. 2892496 dated 26.06.2025 declaring Toilet Paper Rolls, Cotton Rolls, and Cotton Balls valued at Rs. 7,62,260.5/-, whereas examination revealed an actual weight of 7210 kg against the declared 6002 kg and the presence of undeclared goods. The Chartered Engineer's report dated 28.07.2025 confirmed that the consignment actually comprised Baby Diapers, Toilet Tissue Paper, Kitchen Paper Towels, and Kitchen Cleaning Sponges without mandatory BIS certification, and assessed the value at Rs. 41,52,696/, indicating clear mis-declaration in description, classification, quantity, weight, and value. The investigation further established that Shri Sanjay Sharma had provided IEC credentials to Shri Dhaval Shah, who facilitated the import on behalf of Shri HimanshuDua. The Customs duty was paid by the CHA based on assurances from Shri Dhaval Shah, but no reimbursement was made. Thus, the import was carried out through misuse of IEC and deliberate mis-declaration with intent to evade duty and bypass regulatory requirements, rendering the goods liable for confiscation and all involved persons liable for penal action under the Customs Act, 1962.

14. RELEVANT LEGAL PROVISONS:

14.1 Section 2 of the Customs Act, 1962: Definitions.

"(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;"

…

"(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113."

14.2 Section 46 of the Customs Act, 1962: Entry of goods on importation.

"(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:

the accuracy and completeness of the information given therein;

the authenticity and validity of any document supporting it; and

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."

14.3 Section 111 of the Customs Act, 1962: Confiscation of improperly imported goods, etc.

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

…

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

…

(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 trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

…"

14.4 Section 112 of the Customs Act, 1962: 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;"

14.5 Section 114AA of the Customs Act, 1962: 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."

14.6 Section 117 of the Customs Act, 1962: Penalties for contravention, etc., not expressly mentioned.

"Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding four lakh rupees."

14.7 THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992.

CHAPTER-III
IMPORTER EXPORTER CODE NUMBER AND LICENSE

***Section 7**. No person shall make any import or export except under an Importer-exporter Code Number granted by the Director General or the officer authorised by the Director General in this behalf, in accordance with the procedure specified in this behalf by the Director General.*

***Section 8**. (1) Where—*

(a) any person has contravened any law relating to Central excise or customs or foreign exchange or has committed any other economic offence under any other law for the time being in force, as may be specified by the Central Government by notification in the Official Gazette, or

(b) the Director General has reason to believe that any person has made an export or import in a manner gravely prejudicial to the trade relations of India with any foreign country or to the interests of other persons engaged in imports or exports or has brought disrepute to the credit or the goods of the country,

the Director General may call for the record or any other information from that person and may, after giving to that person a notice in writing Informing him of the grounds on which it is proposed to suspend or cancel the Irnporter~exporter Code Number and giving him a reasonable opportunity of making a representation in writing within such reasonable

time as may be specified in the notice and, if that person so desires, 'of being heard, suspend for a period, as may be specified in the order, or cancel the Importer-exporter Code Number granted to that person.

(2) Where any Importer-exporter Code Number granted to a person has been suspender! or cancelled under suh-scution (/), that person shall not be entitled to import or export any goods except under a special licence, granted, in such manner and subject to such conditions as may be prescribed, by the Director General to that person.

***Section 11**.*

(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the export and import policy for the time being in force.

(2) Where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made thereunder or the export and import policy, he shall be liable to a penalty not exceeding one thousand rupees or five times the value of the goods in respect of which any contravention is made or attempted to lac made, whichever is more.

14.8 THE BUREAU OF INDIAN STANDARDS ACT, 2016

Section 16. Central Government to direct compulsory use of Standard Mark.

(1) If the Central Government is of the opinion that it is necessary or expedient so to do in the public interest or for the protection of human, animal or plant health, safety of the environment, or prevention of unfair trade practices, or national security, it may, after consulting the Bureau, by an order published in the Official Gazette, notify—

(a) goods or article of any scheduled industry, process, system or service; or

(b) essential requirements to which such goods, article, process, system or service, which shall conform to a standard and direct the use of the Standard Mark under a licence or certificate of conformity as compulsory on such goods, article, process, system or service.

(2) The Central Government may, by an order authorise Bureau or any other agency having necessary accreditation or recognition and valid approval to certify and enforce conformity to the relevant standard or prescribed essential requirements under sub-section (1).

Section 17. Prohibition to manufacture, sell, etc., certain goods without Standard Mark

(1) No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16—

(a) without a Standard Mark, except under a valid licence; or

(b) notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or service conforms to the relevant standard or prescribed essential requirements

14.09. Customs Broker Licensing Regulations, 2018

Rule 10 Obligations of Customs Broker— A Customs Broker shall —

(a) obtain an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(b) transact business in the Customs Station either personally or through an authorised employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(c) not represent a client in any matter to which the Customs Broker, as a former employee of the Central Board of Indirect taxes and Customs gave personal consideration, or as to the facts of which he gained knowledge, while in Government service;

(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(f) not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information;

(g) promptly pay over to the Government, when due, sums received for payment of any duty, tax or other debt or obligations owing to the Government and promptly account to his client for funds received for him from the Government or received from him in excess of Governmental or other charges payable in respect of cargo or baggage on behalf of the client;

(h) not procure or attempt to procure directly or indirectly, information from the Government records or other Government sources of any kind to which access is not granted by the proper officer;

(i) not attempt to influence the conduct of any official of the Customs Station in any matter pending before such official or his subordinates by the use of threat, false accusation, duress or the offer of any special inducement or promise of advantage or by the bestowing of any gift or favour or other thing of value;

(j) not refuse access to, conceal, remove or destroy the whole or any part of any book, paper or other record, relating to his transactions as a Customs Broker which is sought or may be sought by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be;

(k) maintain up to date records such as bill of entry, shipping bill, transhipment application, etc., all correspondence, other papers relating to his business as Customs Broker and accounts including financial transactions in an orderly and itemised manner as may be specified by the Principal Commissioner of Customs or Commissioner of Customs or the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(l) immediately report the loss of license granted to him to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be;

(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

(o) inform any change of postal address, telephone number, e-mail etc. to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, of all Customs Stations including the concerned Deputy Commissioner or Assistant Commissioner of the Commissionerate who has granted the license immediately within two days;

(p) maintain all records and accounts that are required to be maintained under these regulations and preserve for at least five years and all such records and accounts shall be made available at any time for the inspection of officers authorised for this purpose; and

(q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.

14.10. 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:

Provided further that the rules made in this behalf may provide for, -

(i) the circumstances in which the buyer and the seller shall be deemed to be related;

(ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;

(iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section:

[(iv) the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria:]

Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.

14.11 Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

Rule 3. Determination of the method of valuation.-

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

(2) Value of imported goods under sub-rule (1) shall be accepted:

Provided that -

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in India; or

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and

(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.

(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

Rule-4. Transaction value of identical goods. -

(1)(a)Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

Rule-5. Transaction value of similar goods.-

(1)Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

Rule-6. Determination of value where value can not be determined under rules 3, 4 and 5.-

If the value of imported goods cannot be determined under the provisions of rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8.

Provided that at the request of the importer, and with the approval of the proper officer, the order of application of rules 7 and 8 shall be reversed.

Rule-7. Deductive value.-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

Rule-8. Computed value.-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

Rule-9. Residual method.-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of -

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of exportation;

(iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

....

Rule- 12. Rejection of declared value. -

(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation.-(1) For the removal of doubts, it is hereby declared that:-

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -

(a) the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;

(b) the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;

(c) the sale involves special discounts limited to exclusive agents;

(d) themisdeclaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;

(e) thenon declaration of parameters such as brand, grade, specifications that have relevance to value;

(f) the fraudulent or manipulated documents

15. Contravention of Statutory Provisions:-

15.1 Based on the evidence available on record including the Panchnama dated 02.07.2025, the Chartered Engineer's inspection and opinion report dated 28.07.2025, and the statements of Shri Onilkumar N. Soni (Manager, M/s. Anil Kumar Shahi, Customs Broker, Ahmedabad), Shri Sanjay Sharma (Partner, M/s. Brahmdeep Polymer), Shri Dhaval Shah (field staff at M/s. Anil Kumar Shahi and consultant with M/s. Rajvi Logistics Pvt. Ltd.), and Shri HimanshuDua—it appeared that M/s. Brahmdeep Polymer Pvt. Ltd. indulged in concealment and mis-declaration regarding the classification, valuation, quantity, declaration, and weight of the consignment imported under Bill of Entry No. 2892496 dated 26.06.2025 **[RUD-19 of the SCN]**, filed at ICD-Sanand, Customs, Ahmedabad, with the intent to evade applicable customs duties and to circumvent the BIS provisions applicable to the import of diapers.

15.2 It appeared that, in terms of the provisions of the Handbook of Procedures 2023 read with Sections 16 and 17 of the Bureau of Indian Standards Act, 2016, the import of Toilet Tissue Paper (falling under CTH 48190000) and Baby Diapers (falling under CTH 96190090) is permitted only if such goods bear the Standard Mark under a valid licence issued by the Bureau of Indian Standards. Accordingly, no person is permitted to import these goods without the required Standard Mark or a valid BIS license. In view of the above, it appears that the import of Toilet Tissue Paper and Baby Diapers by M/s. Brahmdeep Polymer Pvt. Ltd. amounts to the import of prohibited goods in terms of Section 2(33) of the Customs Act, 1962.

15.3 The valuation report issued by the empanelled Chartered Engineer clearly establishes that there is misdeclaration in Quantity, description, Classification and Valuation. Hence, it appeared that the declared value is liable to be rejected under Section 14 of the Customs Act, 1962 read with Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The revised market value of Rs. 7,50,000/- re-determined by proceeding sequentially in accordance with Rules 4 to 9 of the aforesaid Rules, based on correct description, specifications and prevailing market price, appeared to be acceptable.

15.4 It also appeared that the aforesaid acts of omission and commission on the part of M/s. Brahmdeep Polymer Pvt. Ltd. are in violation of the provisions of Sections 46(4) and 46(4A) of the Customs Act, 1962, inasmuch as they mis-declared the contents of the Bill of Entry filed before Customs, failed to provide accurate and complete information therein, and did not ensure compliance with statutory prohibitions while importing baby diapers under the guise of toilet paper rolls, cotton rolls, or cotton balls, thereby effecting concealment.

15.5 Whereas, it has been clearly established from the investigation and the statements on record that the goods imported under Bill of Entry No. 2892496 dated 26.06.2025, valued at Rs. 41,52,696/- as per the Chartered Engineer's report, and imported in the name of M/s. Brahmdeep Polymer Pvt. Ltd. at ICD-Sanand, are liable to confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, on account of violations of prohibitions under the Customs Act read with the BIS Act, 2016, as well as mis-declaration relating to classification, valuation, quantity, description, and weight.

15.6 It appeared that Shri Sanjay Sharma, partner of M/s. Brahmdeep Polymer Pvt. Ltd., permitted the use of the firm's Importer Exporter Code (IEC) by Shri Dhaval Shah and others for the import of goods under the said Bill of Entry, despite not being the actual importer and having no knowledge of the goods. Such unauthorised use of the IEC constitutes a contravention of Sections 7 and 11 of the Foreign Trade (Development & Regulation) Act, 1992, read with Rule 11 of the Foreign Trade (Regulation) Rules, 1993. Furthermore, by allowing the use of its IEC for mis-declared imports, M/s. Brahmdeep Polymer Pvt. Ltd. has rendered itself liable to penalty under Sections 112 and 114AA of the Customs Act, 1962.

15.7 It appeared that the Customs Broker, M/s. Anil Kumar Shahi, failed to discharge the obligations cast upon it under the Customs Broker Licensing Regulations, 2018, inasmuch as it did not advise the importer to comply with the provisions of the Customs Act, 1962 and the allied laws, nor caution the importer against the statutory prohibition and legal consequences of permitting misuse of its Importer Exporter Code, in contravention of Regulation 10(d); failed to exercise due diligence to ascertain the correctness of information and to bring to the notice of the Deputy/Assistant Commissioner of Customs any instance of non-compliance or suspected misuse of IEC, in violation of Regulation 10(e); failed to verify the antecedents, identity and business profile of the importer and the true beneficiary of the import, and did not ensure that the documents filed were genuine and reflected the actual transaction, thereby contravening Regulation 10(f); and failed to verify the correctness and genuineness of the IEC, identity of the client and the functioning of the client at the declared address on the basis of reliable, independent and authentic documents/data, as mandated under Regulation 10(n) of the Customs Broker Licensing Regulations, 2018, thereby rendering the Customs Broker liable to action under the said Regulations.

15.8 Whereas, it has been clearly established from the preceding paragraphs that the goods imported under Bill of Entry No. 2892496 dated 26.06.2025 were mis-declared with respect to their classification, valuation, quantity, declaration, weight, and BIS applicability. The Customs Broker was fully aware of these facts, as is evident from the circumstances discussed above, yet failed to fulfil the obligations mandated under the Customs Broker Licensing Regulations. The investigation has further revealed that the declared importer was not the actual importer of the goods; rather, Shri HimanshuDua was the real importer of the goods covered under the said Bill of Entry. The Customs Broker deliberately and knowingly ignored this fact. Accordingly, the Customs Broker, M/s. Anil Kumar Shahi, has rendered itself liable to penalty under Section 112 of the Customs Act, 1962.

15.9 Whereas, it has been clearly established from the preceding paragraphs that Shri Dhaval Shah, while acting as a consultant with M/s. Rajvi Logistics Pvt. Ltd. and as field staff with M/s. Anil Kumar Shahi (Customs Broker), actively facilitated the import of mis-declared goods under Bill of Entry No. 2892496 dated 26.06.2025 and container No. TCKU7568267. He knowingly and willfully arranged the clearance and documentation for the said import in the name of M/s. Brahmdeep Polymer Pvt. Ltd., despite the goods having been actually imported on behalf of Shri Himanshu Dua. By arranging the IEC, coordinating the filing of documents, and facilitating the clearance of the consignment, Shri Dhaval Shah abetted the mis-declaration and concealed the true nature of the imported goods, thereby rendering himself liable to penal action under Sections 112 and 114AA of the Customs Act, 1962.

15.10 Whereas, it has been clearly established from the preceding paragraphs that Shri Himanshu Dua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and Director of M/s. Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3), acted in connivance with Shri Dhaval Shah—field staff at M/s. Anil Kumar Shahi (Customs Broker) and consultant with M/s. Rajvi Logistics Pvt. Ltd.—with the intention of evading payment of appropriate Customs duty and circumventing the provisions of the Bureau of Indian Standards Act, 2016.

Furthermore, it appeared that Shri Himanshu Dua was fully aware of and actively involved in the import of baby diapers and household products under Bill of Entry No. 2892496 dated 26.06.2025, having placed a verbal order and coordinated clearance through Shri Dhaval Shah, thereby establishing his direct knowledge and involvement in the transaction. The investigation and statements on record clearly establish that Shri Himanshu Dua was the actual importer of the goods. Operating under the alias “Mr. Ashu,” he arranged the import of the consignment through Shri Dhaval Shah by using the IEC of M/s. Brahmdeep Polymer Pvt. Ltd., with the intent to conceal his identity and evade compliance with BIS requirements applicable to baby products.

His admission regarding ordering the goods from a foreign supplier without payment of consideration, lack of import authorization, and use of another firm's credentials further establishes deliberate mis-declaration, concealment, and contravention of import regulations. Accordingly, Shri Himanshu Dua has rendered himself liable to penal action under Sections 112 and 114AA of the Customs Act, 1962.

16. In view of all the above , a Show Cause Notice F..No. GEN/SIIB/ALT/14/2025-PREV-O/o PR COMMR-CUS-AHMEDABAD dated 25.12.2025 was issued to M/s **1) M/s. Brahmdeep Polymer Pvt. Ltd**. (IEC No. AATFB5307L) having their registered address at ear Gate No. 5, L/302/2/8, 1ST Lane, GIDC, Naroda, Ahmedabad-382330, **2) Shri Himanshu Dua**, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3). **3) M/s. Anil Kumar Shahi,** Ahmedabad, Customs House Agent having license No. ALHPS9947CCH003 and **4) Shri Dhaval Shah**, consultant with M/s Rajvi Logistics Pvt. Ltd. and employed as field staff of M/s Anil Kumar Shahi, residing at 93, Subh Sonal Society, Opp. Saral Parivesh, D- Cabin, Ahmedabad-380019, and whereby they were called upon to show cause to the Additional/Joint Commissioner of Customs, Ahmedabad, having his office at 'Custom House', Navrangpura, Ahmedabad-380009, as to why:

i. The declared description and classification of the goods imported under Bill of Entry No. 2892496 dated 26.06.2025, namely Toilet Paper Roll (CTH 4818 9000), Cotton Roll (CTH 5601 2190), and Cotton Ball (CTH 5601 2190), should not be rejected and re-assessed, based on the Chartered Engineer's report, under the appropriate tariff headings Toilet Tissue Paper and Kitchen Paper Towel (CTH 4819 0000), Baby Diapers (CTH 9619 0090), and Kitchen Cleaning Sponge (CTH 3926 9099) of the First Schedule to the Customs Tariff Act, 1975;

ii. The value of Rs. 7,62,260.5/- declared by M/s. Brahmdeep Polymer in respect of goods imported under Bills of Entry No. 2892496 dated 26.06.2025 should not be rejected and re-determined as Rs. 41,52,696/-(Rupees Forty-One Lakh Fifty-Two Thousand Six Hundred Ninety-Six only), under sub-section (1) of Section 14 of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, as applicable.

iii. The impugned goods with the assessable value of Rs. 41,52,696 (Re-determined), imported by M/s. Brahmdeep Polymer under Bill of Entry No. 2892496 dated 26.06.2025, filed with ICD-Sanand, Customs, Ahmedabad, should not be held liable to confiscation under the provisions of section 111(d), 111(l) and 111(m) of the Customs Act, 1962;

iv. Penalty should not be imposed upon M/s. Brahmdeep Polymer Pvt. Ltd. under Section 112 and 144 AA of the Customs Act, 1962;

v. Penalty should not be imposed upon Shri Himanshu Dua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) under Section 112 and 114AA of the Customs Act, 1962;

vi. Penalty should not be imposed upon M/s. Anil Kumar Shahi, Ahmedabad, Customs House Agent having license No. ALHPS9947CCH003 under Section 112 of the Customs Act, 1962.

vii. Penalty should not be imposed upon Shri Dhaval Shah, consultant with M/s Rajvi Logistics Pvt. Ltd. and as field staff of M/s Anil Kumar Shahi, residing at 93, SubhSonal

Society, Opp. SaralParivesh, D- Cabin, Ahmedabad-380019 under Section 112 and 114AA of the Customs Act, 1962.

17. PERSONAL HEARINGAND WRITTEN SUBMISSION

The Personal Hearing in the matter was held on 10.03.2026 online in virtual mode for all the four Noticee's **Shri Vikas Mehta, Consultant (Authorized Representative),**on behalf all the four Noticees namely **M/S. BRAHMDEEP POLYMER, Shri HimanshuDua , M/s Anil Kumar Shahi and Shri Dhaval Shah ,** appeared in the matter for personal hearing in virtual mode on 10.03.2026.
He submitted and reiterated their below mentioned written submissions

1-Dated 09.03.2026 for M/s Brahamdeep Polymer
2- Dated 26.02.2026 for Shri HimanshuDua,
3- Dated 10.03.2026 for M/s Anil Kumar Shahi, CHA
4- Dated 09.03.2026 for Shri Dhaval Shah.

All above total four written submissions were submitted on 10.03.2026 and he requested to consider the same on merits.

18. Written Submission

<u>18.1 Written submission of Noticee No.1 M/sBrahamdeep Polymer. Ahmedabad:-</u>The Noticee submitted their detailed reply vide their written submission dated 09.03.2026.

The plea raised in their defence are as per image below of their above mentioned defence submission.

5. At the outset, the allegations and averments leveled in the notice are hereby denied. Save and except what is specifically admitted herein, no part of the notice which is not expressly dealt with, shall be deemed to be admitted. The submissions made hereunder are independent of and without prejudice to each other.

6. I hereby say and submit that I am not liable for penalty under Section 112 and 114AA of Customs Act, 1962 for the following amongst other reasons:

6.1 It is an admitted position in the notice that I did not have any knowledge about the goods. Consequently, the legal requirement of knowledge or intention that is mandated for invocation of Section 114AA of Customs Act, 1962 is not satisfied. Hence, there is no justification in invoking Section 114AA of Customs Act, 1962 against M/s. Brahmdeep.

6.2 As regard to invocation of Section 112, I hereby say and submit that the notice is issued in violation of principles of natural justice inasmuch as it does not pinpoint the specific sub-section and sub-section 112 under which penal action is proposed.

6.3 Section 112 (b) specifies certain acts on the part of person qua goods which he knows or has reason to believe are liable to confiscation under section 111. Since it is an admitted position that I did not have any knowledge about the goods, invocation of section 112 (b) against M/s. Brahmdeep is ruled out.

6.4 Section 112 (a) provides for penalty upon a person 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. Para 15.6 of the notice does not contain any specific allegation against us to show that goods were rendered liable to confiscation under section 111 owing to any such act or omission. There is also no allegation of abetment against us. Hence, it is our submission that we are not liable to penalty under Section 112 (a) of Customs Act, 1962.

6.5. I say and submit that Hon'ble Tribunal has held in the case of GND Cargo Movers v/s Commissioner of Customs (Import), New Customs House, Near IGI Airport, New Delhi, 2025 (6) TMI 375- NEW DELHI that IEC holder lending the IEC to a third party is not an offence under the Customs Act and penalty for violation of Section 7 of Foreign Trade (Development and Regulation) Act, 1992 cannot be imposed under Customs Act.

7. In view of the facts, circumstances and legal position as enunciated by Hon'ble Tribunal, it is our humble submission that we are not liable to penalty under Section 112 and 114AA of Customs Act, 1962. Accordingly, it is prayed to drop the notice.

18.2 Written submission of Noticee No.2 Shri HimanshuDua **:-**The Noticee submitted their detailed reply vide their written submission dated 26.02.2026. He denied the allegations levelled in the notice. He interalia submitted that he had never placed any order with Mr.Samy for supply of pampers, eraser magic sponge , fine classic white sterilized tissue , fine sterilized perfumed tissue and fine super towel. That the commercial invoice , packing list ,bill of lading , etc received from overseas supplier (M/s Al MarasimGeneral Trading LLC) made mention of only those goods for which I had placed order with Mr.Samy , i.e. toilet paper roll and cotton roll. The bill of entry was accordingly filed for these items only. He further submitted that it was only after breaking open seal of container and taking out goods for examination he came to know that certain undeclared goods were also received along with ordered goods. He also submitted that this fact is duly confirmed by the overseas supplier M/s Al Marasim General Trading LLC , Dubai ,UAE under their letter. He also mentions about enclosing the copy of this letter for ready reference. However no such copy as mentioned was enclosed in their submission.

He further submitted that the overseas supplier has clearly admitted that the cargo pertains to some other buyer and was wrongly sent to M/s Brahamdeep Polymer "(who had lent IEC to clear the goods)".

He submitted that it is not correct to allege that he had caused import of any undeclared and non compliant BIS item into India. He submitted that in the notice there is no evidence to show knowledge on his part or any other's part regarding wrong shipment by the overseas supplier. He also referred to case laws of M/s Dong-A India Automative Pvt

Ltd., (206) ELT 252 (Tri-Chennai) , Kirti Sales Corpn. V/s Commr. Of Cus., Faridabad ,2008 (232) ELT 151 (Tri-Del.) and submitted that goods are not liable to confiscation under Section 111 of C.A.1962.

He further submitted that the overseas supplier has admitted mistake of wrong shipment and is willing to take the goods back. They are yet to make payment to the overseas supplier. He requested to permit re-export of entire consignment. He cited case law in case of M.V.Marketing & Supplies ,2004(178) ELT 1034(Tri-Chennai).

He further submitted regarding valuation that no payment has been made to overseas supplier. He submitted that there is also no evidence to show any amount over and above the invoice price is agreed by him as payable towards declared goods. He submits that there is no question of making any payment towards goods found undeclared as these were never ordered. He also submitted that the determination of value proposed in the notice lacks factual as well as legal support and is not tenable in the eyes of law. He lastly submitted and prayed to:

(i) permit re-export of entire consignment , without imposing fine and penalty

(ii) permit re-export of entire consignment on payment of token fine and penalty.

18.3 Written submission of Noticee No.3 M/s Anil Kumar Shahi, CHA. :-The Noticee submitted their detailed reply vide their written submission dated 10.03.2026. He interalia denied the allegations levelled in the notice and submitted that the notice does not lead to any evidence to support the allegation contained in para 15.8 wherein it is alleged that the Customs Broker was fully aware of the mis declaration with respect to classification, valuation,quantity declaration ,weight and BIS applicability. He submitted that Shri Dhaval Shah who had introduced M/s Brahmdeep Polymer to them has nowhere indicated that acting as Customs Broker they had any prior knowledge about the alleged misdeclaration. They submitted that there is no evidence to show that acting as Custom Broker they were aware of the fact that the actual importer of goods was Shri HimanshuDua. The Bill of entry was prepared on the basis of documents received by their field staff Shri Dhaval Shah. They further submitted that all the documents required for preparing Bill of entry were in the name of M/s Brahmdeep Polymer only and KYC received by them was also pertaining to M/s Brahmdeep only.

They further submitted that they cannot be penalized for alleged mis declaration of imported goods in the facts and circumstance where they prepared the bill of entry on the basis of documents placed in their hands by the importer. In this regard they cited following decisions:

(i) D. AnkineeduChowdry -2005(182) ELT 206 (T-Che)

(ii) Prime Forwarders -2008(222) ELT137(T-Abad)

(iii) G.M.Enterprises -2010(262) ELT 796 (T-Mum)

(iv) Sindhu Cargo Services Ltd.2008(226) ELT 282 (T-Che) and few others.and in view of these submitted that they were not liable for penalty proposed under section 112 of the Customs Act, 1962.

They also further submitted that the notice is issued in violation of principles of natural justice as it does not pin point the specific sub section and sub section 112 under which penal action is proposed. They submitted that there is no evidence to show any knowledge on their part and invocation of 112(b) is ruled out. They interalia submitted

that the notice does not contain any specific allegation and there is no evidence of abetment against them and they were not liable to penalty under section 112(a).
They also submitted that penalty cannot be imposed under Section 112 of Customs Act ,1962 for alleged breach of certain provisions of CBLR,2018. In this regard they cited decision of Hon'ble Tribunal in the case of P.D.Prasad& Sons Pvt.Ltd V/s Commissioner of Cus.(Export) ,New Delhi ,2017(358) ELT 1004 (Tri-Del).

18.4 Written submission of Noticee No.4 Shri Dhaval Shah.:-The Noticee submitted their detailed reply vide their written submission dated 09.03.2026. He interalia denied the allegations levelled in the notice and submitted that the he had never abetted anyone to import any undeclared items. He had never come into contact with Mr. Samy and that there is no evidence in this regard in the form of statement of either Shri Himanshu Dua or Mr.Samy.It was only after breaking open the seal he came to know that certain undeclared goods were also received along with items declared in the invoice, packing list etc received from Shri Himanshu Dua. He further submitted that he had arranged IEC of M/s Brahmdeep Polymer for import of goods ordered by Shri Himanshu Dua on mutual trust without any formal agreement or payment , he further submitted that none of the persons whose statements were recorded have named him as responsible for abetting, causing or promising anyone to facilitate import of any undeclared item. He further interalia submitted that he did not had anyknowledge about the alleged incriminating nature of goods and there is no justification in invoking section 114AA against him. He further interalia submitted that he is not liable for penalty under section 112 (a) and (b) of the Custom Act,1962. He further submitted that Hon'ble Tribunal has held in the case of GND Cargo Movers v/s Commissioner of Customs (Import) , New Customs House New Delhi 2025(6)TMI 375 –New Delhi that IEC holder lending the IEC to third party is not an offence under the Customs Act and penalty for violation of Section 7 of Foreign Trade Act 1992 cannot be imposed under Customs Act. He further submitted that merely because M/s Brahmdeep Polymer lent IEC to Shri Himanshu Dua on his request cannot render him liable to penalty.

19 DISCUSSION AND FINDINGS:

19.1 I have carefully gone through the Show Cause Notice, the Submissions made by the noticees in their written as well as during the course of the personal hearing and available records of the case. The issues for consideration before me in these proceedings are as under:-

(a) Whether the declared description and classification of the goods imported under Bill of Entry No. 2892496 dated 26.06.2025, namely Toilet Paper Roll (CTH 4818 9000), Cotton Roll (CTH 5601 2190), and Cotton Ball (CTH 5601 2190), should be rejected and re-assessed, based on the Chartered Engineer's report, under the appropriate tariff headings Toilet Tissue Paper and Kitchen Paper Towel (CTH 4819 0000), Baby Diapers (CTH 9619 0090), and Kitchen Cleaning Sponge (CTH 3926 9099) of the First Schedule to the Customs Tariff Act, 1975?
(b) Whether the value of Rs. 7,62,260.5/- declared by M/s. Brahmdeep Polymer in respect of goods imported under Bills of Entry No. 2892496 dated 26.06.2025 should be rejected and re-

determined as Rs. 41,52,696/-(Rupees Forty-One Lakh Fifty-Two Thousand Six Hundred Ninety-Six only), under sub-section (1) of Section 14 of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, as applicable.

(c) Whether the impugned goods with the assessable value of Rs. 41,52,696 (Re-determined), imported by M/s. Brahmdeep Polymer under Bill of Entry No. 2892496 dated 26.06.2025, filed with ICD-Sanand, Customs, Ahmedabad, should be held liable to confiscation under the provisions of section 111(d), 111(l) and 111(m) of the Customs Act, 1962 ?

(d) Whether penalty should be imposed upon M/s. Brahmdeep Polymer Pvt. Ltd. under Section 112 and 144 AA of the Customs Act, 1962?

(e) Whether penalty should be imposed upon Shri HimanshuDua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) under Section 112 and 114AA of the Customs Act, 1962?

(f) Whether penalty should be imposed upon M/s. Anil Kumar Shahi, Ahmedabad, Customs House Agent having license No. ALHPS9947CCH003 under Section 112 of the Customs Act, 1962?

(g) Whether penalty should not be imposed upon Shri Dhaval Shah, consultant with M/s Rajvi Logistics Pvt. Ltd. and as field staff of M/s Anil Kumar Shahi, residing at 93, SubhSonal Society, Opp. Saral Parivesh, D- Cabin, Ahmedabad-380019 under Section 112 and 114AA of the Customs Act, 1962?

Now I will discuss each of the above issues One by one.

20. Whether the declared description and classification of the goods imported under Bill of Entry No. 2892496 dated 26.06.2025, namely Toilet Paper Roll (CTH 4818 9000), Cotton Roll (CTH 5601 2190), and Cotton Ball (CTH 5601 2190), should be rejected and re-assessed, based on the Chartered Engineer's report, under the appropriate tariff headings Toilet Tissue Paper and Kitchen Paper Towel (CTH 4819 0000), Baby Diapers (CTH 9619 0090), and Kitchen Cleaning Sponge (CTH 3926 9099) of the First Schedule to the Customs Tariff Act, 1975?

20.1 Regarding the first issue of the case, I find that importer has filed Bill of **Entry No. 2892496 dated 26.06.2025, declaring description of imported goods namely Toilet Paper Roll (CTH 4818 9000), Cotton Roll (CTH 5601 2190), and Cotton Ball (CTH 5601 2190).** The Bill of Entry No. 2892496 dated 26.06.2025, was identified for 100% examination on the basis of specific intelligence input/alert received by the Department through internal agency. Accordingly, the said consignment was examined in the presence of independent witnesses under Panchnama dated 02.07.2025.

20.2 During the examination under Panchnama dated 02.07.2025, a significant discrepancy in weight was discovered. While the commercial invoice No. BR001-2025 dated 12.06.2025, issued by M/s. Al Marasim General Trading LLC, declared the net weight as 6002 kg, the actual weighment of the cargo in Container No. TCKU7568267 was found to be 7210 kg **[11010 (cargo with container weight) – 3800 (container weight) = 7210 (net cargo weight)]**, as per weighment slips dated 02.07.2025 which indicated a substantial variation. Further, the examination also revealed that the container held more than three distinct undeclared items, which were not declared in the said Bill of Entry No. 2892496 dated 26.06.2025. Since the goods was mis-delcared and there were three distinct undeclared items, for detailed investigation, the goods was detained on, for Therefore for the detailed examination, the goods was detained on 02.07.2025 at ICD Sanand. The detained goods were then handed over to the Custodian, M/s. Hasti Petro Chemical and Shipping Ltd. (HPCSL), ICD Sanand, for safe custody, pending further investigation .

20.3 On 17.07.2025, under proper panchnama, the goods was examined by Empanelled Chartered Engineer Shri Bhaskar G. Bhatt of M/s. B. G. Bhatt & Co.,and goods was found mis-declared in terms of quanity, classification and valuation. During the course of inspection, by the Chartered Engineer, vide his report Reference No. BB/G-17/25/BP/SANAND/PREV dated 28.07.2025, It was revealed that the goods declared as Toilet Paper Roll classified under CTI 48189000, Cotton Roll under CTI 56012190) and Cotton Ball under CTI 56012190 were upon examination found to be Toilet Tissue paper and Kitchen paper towel merit classification under CTI 4819000, Baby Diapers under CTI 96190090 and Kitchen cleaning sponge under CTI 39269099. It was further observed that the goods imported did not bear any Bureau of Indian Standards (BIS) marking or certification number as required under the applicable regulatory framework. Since the imported goods found mis declared in terms of quantity, description , classification and further the one of the items viz. Toilet Tissue paper & Baby Diapers and Huggies were imported without any BIS Certification, the entire goods covered under Bill of Entry No. 2892496 dated 26.06.2025 were placed under seizure vide seizure memo dated. 31.07.2025.

20.4 From the above, observation, I find that upon examination of the imported goods, it has been found that the goods were not declared, correctly classified by the importer at the time of filing the Bill of Entry. The description, nature, and characteristics of the goods, as ascertained during the course of examination, do not conform to the classification originally declared by the importer. In view of the above, I hold that declared quantity and the classification declared by the importer is liable to be rejected and re-assessed, based on the Chartered Engineer's report, under the appropriate Customs Tariff Item No. 4819 0000, 96190090 and 39269099 of the First Schedule to the Customs Tariff Act, 1975 for the imported goods viz. 'Toilet Tissue Paper and Kitchen Paper Towel', 'Baby Diapers' and 'Kitchen Cleaning Sponge' respectively.

21. Whether the value of Rs. 7,62,260/- declared by M/s. Brahmdeep Polymer in respect of goods imported under Bills of Entry No. 2892496 dated 26.06.2025 should be rejected and re-determined as Rs. 41,52,696/-(Rupees Forty-One Lakh Fifty-Two Thousand Six Hundred Ninety-Six only), under sub-section (1) of Section 14 of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, as applicable?

21.1 Regarding the second issue of the case, I find that the examination of the import consignment showed a mismatch with the declared description, quantity and declared classification of the goods. As a result, declared CIF values of goods in the said import documents i.e. Bill of Entry No. 2892496 dated 26.06.2025 cannot be considered as the values that truly or correctly represent the goods actually imported. Therefore, there are enough reasons to believe that the declared values do not represent the actual transaction value and, consequently, liable for rejection in terms of Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

21.2 I find that the transaction value of the items, sought to be imported under the impugned Bill of Entry No. 2892496 dated 26.06.2025, cannot be determined under the provisions of sub-rule (1) of Rule 3 of the rules ibid and the correct value needs to be ascertained and arrived at by proceeding sequentially in accordance with Rules 4 to 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

21.3 I find that the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007.

21.4 I find that as per Rule 6 ibid, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8. As the imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible. As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the Customs Valuation Rules ibid.

21.5 I find that Chartered Engineer Shri Bhaskar G. Bhatt of M/s. B. G. Bhatt & Co in its report vide ref his report Reference No. BB/G-17/25/BP/SANAND/PREV dated 28.07.2025 has provided the value of imported goods as tabulated hereunder:

Table

Estimated value submitted by Government approved Chartered Engineer.				
Sr. No.	Description	CTH	Quantity	Amount in Rs.
1	FINE SUPER TOWEL PRO	48190000	800	37048
2	FINE TOILET PAPER	48190000	1080	271620
3	FINE STERLIZED PERFUMED TISSUE	48190000	120	271620
4	FINE CLASIC WHITE STERILIZED	48190000	800	1297920

5	MAGIC ERASER SPONGE 2 PCS	39269099	4800	336000
6	MAGIC ERASER SPONGE 4 PCS	39269099	4800	533760
7	PAMPERS 42 2X42	96190090	8400	75840
8	PAMPERS 32 2X32	96190090	4800	39600
9	PAMPERS 34 2X34	96190090	3400	31680
10	PAMPERS 50 2X50	96190090	10000	97760
11	PAMPERS 56 2X56	96190090	2800	28920
12	PAMPERS 36 2X36	96190090	21600	152520
13	PAMPERS 46 2X46	96190090	23000	149800
14	PAMPERS 54 2X54	96190090	37800	152880
15	PAMPERS 62 2X62	96190090	18724	54360
16	PAMPERS 46 4X46	96190090	46000	313920
17	PAMPERS 50 4X50	96190090	50000	292800
18	PAMPERS 30	96190090	2760	13690
19	HUGGIES	96190090	6	958
Total Estimated CIF Value				**41,52,696/-**

21.6. I find that the importer had declare the value of imported goods in Bill of Entry No. 2892496 dated 26.06.2025 as under:

Table-

Sr. No.	Declared Description	Declared CTH	Declared Quantity	Declared Amount in Rs.
1.	Toilet Paper Roll	48189000	18192	398632/-
2.	Cotton Roll	56012190	21960	192479/-
3.	Cotton Ball	56012190	16272	171149
Declared CIF Value Total				**7,62,260/-**

- **21.7** Further, I find that Shri Himanshu Dua,the actual beneficial of the imported goods in his statement recorded on 29.07.2025 on being specifically perused the Panchnama dated 17.07.2025 and Chartered Engineer's report dated 28.07.2025, he agreed with the quantity and value of the goods as mentioned said Chartered Engineer's report dated 28.07.2025. As he had stated that **"he has perused the above mentioned Panchnama. He further stated that he agreed with the quantity and value of the goods as mentioned under CE opinion report dated 28.07.2025."**

Thus, from the above, observation, I find that the valuation of the imported goods as Rs. 41,52,696/- (Rupees Forty-one Lakh, Fifty Two Thousand, Six Hundred and Ninety Six only) whereas importer declared it as Rs. 7,62,260/-. By considering the value as determined by Chartered Engineer, assessable value of the subject goods is required to be re- determined under the provision of Rule 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with sub-section (1) of Section 14 of the Customs Act, 1962.

22. Whether the impugned goods with the assessable value of Rs. 41,52,696 (Re-determined), imported by M/s. Brahmdeep Polymer under Bill of Entry No. 2892496 dated 26.06.2025, filed with ICD-Sanand, Customs, Ahmedabad, should be held liable to confiscation under the provisions of section 111(d), 111(l) and 111(m) of the Customs Act, 1962 ?

22.1 Regarding the third issue of the case in respect to confiscation, I find that importer had filed Bill of Entry No. 2892496 dated 26.06.2025, declaring description of imported goods namely Toilet Paper Roll under CTI 4818 9000, Cotton Roll under CTI 5601 2190, and Cotton Ball under CTI 5601 2190 with total CIF value as Rs. 7,62,260/-. Whereas during the examination of the goods under Panchnama dated 02.07.2025, a significant discrepancy in weight was noticed. Actual declared net weight was 6002 kgs, whereas actual net weight was found as 7210 kgs. (net cargo weight)]. Further on examination of the imported goods three distinct undeclared items were found and therefore, for further investigation, goods was detained on 02.07.2025 at ICD, Sanand and on 17.07.2025 the goods were examined under Panchanma dated 17.07.2025 by Empanelled Chartered Engineer Shri Bhaskar G. Bhatt of M/s. B. G. Bhatt & Co., and goods was found mis-declared in terms of quantity, classification and valuation. Further, Chartered Engineer, vide his report Reference No. BB/G-17/25/BP/SANAND/PREV dated 28.07.2025, and it was noticed that the goods declared as Toilet Paper Roll under CTI 48189000, Cotton Roll under CTI 56012190 and Cotton Ball under CTI 56012190 were found as 'Toilet Tissue paper' and 'Kitchen paper towel' falling under CTI 4819000, 'Baby Diapers' falling under CTI 96190090 and 'Kitchen cleaning sponge' falling under . Further, it was observed that goods imported did not bear any Bureau of Indian Standards (BIS) marking or certification number as required under the applicable regulatory framework. Further, the Chartered Engineer has ascertained the value of mis declared imported goods as Rs. 41,52,696/- . Thus, I find that the imported goods found mis declared in terms of quantity, description, classification and valuation and further contravention of the Section 16 and Section 17 of the Bureau of Indian Standard Act, 2016 and goods imported without BIS certificate is prohibited goods and therefore, I find that imported goods covered under Bill of Entry No. 2892496 dated 26.06.2025 is liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

22.2 I find that as per provisions Section 16 and Section 17 of the Bureau of Indian Standards Act,2016 the import of Toilet Tissue paper & Baby Diapers and Huggies shall bear the Standard Mark under a license from the Bureau of Indian Standards and no person shall import such goods without a Standard Mark, except under a valid license. In view of this, I hold that the import of Toilet Tissue paper & Baby Diapers and Huggies by the importer amounts to import of prohibited goods as per section 2(33) of Customs Act,1962. I also find that this acts of omission and commission on the part of importer are in violation of the provision of section 46(4) and 46(4A) of the Customs Act,1962 in as much as they have mis-declared the contents of

Bill of Entry filed before Customs, have failed to give accurate and complete information in the Bill of Entry and have also failed to ensure compliance with the prohibition while importing Toilet Tissue paper & Baby Diapers and Huggies in the guise of 'Toilet Paper Roll, Cotton Roll and Cotton Ball'. In view of above, I find goods covered under Bill of Entry No. 2892496 dated 26.06.2025 with the assessable value of Rs. 41,52,696/-, as determined on the basis of Chartered Engineer's report, at ICD-Sanand, Customs, is liable to confiscation under the provisions of section 111(d),111(l) and 111(m) of the Customs Act,1962 as the same has been imported in violation of prohibition imposed under the Customs Act,1962 read with Bureau of Indian Standards Act,2016 and resorting to mis-declaration of classification, mis-declaration of value. mis-declaration of description and mis declaration of quantity in the Bill of Entry filed under Customs Act,1962.

22.3 As the impugned goods are found liable to confiscation under Section 111(d),111(l) and 111(m) of the Customs Act, 1962, I find it necessary to consider as to whether redemption fine under Section 125(1) of Customs Act, 1962 is liable to be imposed in lieu of confiscation in respect of the imported goods. Section 125 (1) of the Customs Act, 1962 reads as under:-

"**125 Option to pay fine in lieu of confiscation** –

(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit..."

I find that there is no dispute that imported goods declared as "Toilet Paper Roll, Cotton Roll and Cotton Ball' on examination, it was found as 'Toilet Tissue Paper and Kitchen Paper Towel', 'Baby Diapers' and 'Kitchen Cleaning Sponge' and are to be appropriately classifiable under Customs Tariff Item No. 4819 0000, 96190090 and 39269099 of the First Schedule to the Customs Tariff Act, 1975 respectively and for the import of said goods BIS Certificate is necessary and said importer had no such valid BIS Certificate and therefore, the impugned goods is prohibited to import without the BIS Certificate. As there is contravention of the provision of Section 111 (d), 111 (l) and 111(m) of the Customs Act,1962, I find that redemption fine is required to be imposed on the goods imported vide Bill of Entry No. 9118918 dtd 26.03.2025. I find that Shri Himanshu Dua, actual beneficial of the imported goods in his written submission dated 26.02.2026 has stated that they have yet to make payment to the overseas suppliers and hence requested for re-export of the goods. Though the import goods being a contrary to the prohibition and in absence of valid BIS certificate, it is liable for absolute confiscation. However, exercising the power envisaged under Section 125(1) of the Customs Act, I find that the request for re-export of goods covered under Bill of Entry No. Bill of Entry No. 2892496 dated 26.06.2025 may be allowed subject to the payment of Redemption fine imposed. In this regard, I rely on the ratio of decision of Hon'ble Supreme Court rendered in the case of Union of India v. Raj Grow Impex LLP — 2021 (377) E.L.T. 145 (S.C.) wherein the issue involved as imported imported urad/moong and pigeon peas/toor dal whrein Import Import beyond specified quantity was impermissible and prohibited wherein also though goods was held liable for absolute confiscation, however, goods was allowed to re-export subject to payment of Redemption fine and other penalties. Relevant Para to the case is re-produced as under:

"69.*Once it is clear that the goods in question are improperly imported and fall in the category of 'prohibited goods', the provisions contained in Chapter XIV of the Customs Act, 1962 come into operation and the subject goods are liable to confiscation apart from other consequences. Having regard to the contentions urged and the background features of these appeals, the root question is as to how the goods in question are to be dealt with under Section 125 of the Customs Act? The relevant part of Section 125 of the Customs Act reads as under :-*

Section 125(1) of the Customs Act, 1962

Option to pay fine in lieu of confiscation. "125. *Whenever confiscation of any goods is authorised by this Act, - (1) the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscationsuch fine as the said officer thinks fit :*

xxx" xxx xxx

69.1*A bare reading of the provision aforesaid makes it evident that a clear distinction is made between 'prohibited goods' and 'other goods'. As has rightly been pointed out, the latter part of Section 125 obligates the release of confiscated goods (i.e., other than prohibited goods) against redemption fine but, the earlier part of this provision makes no such compulsion as regards the prohibited goods; and it is left to the discretion of the Adjudicating Authority that it may give an option for payment of fine in lieu of confiscation. It is innate in this provision that if the Adjudicating Authority does not choose to give such an option, the result would be of absolute confiscation. The Adjudicating Authority in the present matters had given such an option of payment of fine in lieu of confiscation with imposition of penalty whereas the Appellate Authority has found faults in such exercise of discretion and has ordered absolute confiscation with enhancement of the amount of penalty. This takes us to the principles to be applied for exercise of the discretion so available in the first part of Section 125(1) of the Customs Act.*

Summation

96.*For what has been discussed hereinabove, these appeals deserve to be allowed and, while setting aside the orders passed by the High Court and approving the orders-in-appeal, the goods in question are to be held liable to absolute confiscation but with a relaxation of allowing re-export, on payment of the necessary redemption fine and subject to the importer discharging other statutory obligations. The respondent-importers being responsible for the improper imports as also for the present litigation, apart from other consequences, also deserve to be saddled with heavier costs.*

Conclusions and directions

97.*Accordingly, and in view of the above :*

(f) the subject goods are held liable to absolute confiscation but, in continuity with the order dated 18-3-2021 in these appeals, it is provided that if the importer concerned opts for re-export, within another period of two weeks from today, such a prayer for re-export may be granted by the authorities after recovery of the necessary redemption fine and subject to the importer discharging other statutory obligations. If no such option is exercised within two weeks from today, the goods shall stand confiscated absolutely."

23. Whether penalty should be imposed upon M/s. Brahmdeep Polymer under Section 112 and 144 AA of the Customs Act, 1962?

23.1 Penalty under Section 112 of the Customs Act, 1962.

23.1 I find it worth to refer the provisions of Section 112 of the Customs Act, 1962 which is re-produced as under:

SECTION 112. Penalty for improper importation of goods, etc. — Any person, -

(a) who, in relation to any goods, does or omits to do any actwhich 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 incarrying, 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 [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 [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 [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.]

23.1.1 I find that in the present case, Shri Sanjay Sharma, partner of M/s. Brahmdeep Polymer had permitted the use of the firm's Importer Exporter Code (IEC) to Shri Dhaval Shah and others for the import of goods under the said Bill of Entry, despite not being the actual importer. Such unauthorised use of the IEC constitutes a contravention of Sections 7 and 11 of the Foreign Trade (Development & Regulation) Act, 1992, read with Rule 11 of the Foreign Trade (Regulation) Rules, 1993. Furthermore, by allowing the use of its IEC for import of mis-declared in the IEC of M/s. Brahmdeep Polymer has rendered , the goods liable f or confiscation under Section 111 of the Customs Act, 1962 as the imported goods was mis declared in terms of its description, quantity and valuation. Further, imported goods viz. 'Toilet Tissue Paper' and 'Baby Diapers' without BIS Certification which has rendered the said import goods prohibited goods in terms of Section 2(33) of the Customs Act, 1962. Shri Sanjay Sharma, partner of M/s. Brahmdeep Polymer in his statement recorded 04.07.2025 have admitted that Importer Exporter Code (IEC) of M/s. Brahmdeep Polymer was inactive till May, 2025 and in the month of June, 2025 Shri Dhaval Shah of M/s. Rajvi Logistics, 710, Shivalik Square, near national handloom, Nava Vadaj, Ahmedabad contacted him to activate the IEC and forwarded some import related documents through their employee. Shri Sanjay Sharma further stated that he had provided the documents of M/s. Brahmdeep Polymer, to Shri Dhaval Shah. Further, during the investigation, it is revealed that actual beneficial of imported goods was Shri Himanshu Dua, S/o Joginder Raj Dua, P No. 109 GF, Saini Enclave, Shahdara, VTC Karkardooma, PO-Shakarpur, District- East Delhi-110092 who in his statement recorded on 29.07.2025 have admitted that he had coordinated with Shri Dhaval Shah, employee of M/s. Anil Kumar Shahi (CHA) and staff of M/s. Rajvi Logistics Pvt. Ltd, for importing consignment covered under Bill of Entry no. 2892496 dated 26.06.2025. Thus, I find on the strength of the IEC of M/s. Brahmdeep Polymer said goods were imported wherein mis declaration in terms of description, quantity and valuation were found. Further, I find that the importer by importing the goods viz. 'Toilet Tissue Paper' and 'Baby Diapers' without BIS Certification has rendered the said import goods prohibited goods in terms of Section 2(33) of the Customs Act, 1962 . Thus evidence clearly indicates that the mis-declared goods viz. 'Toilet Tissue Paper' and 'Baby Diapers' were prohibited in non-compliance of BIS certificate. Accordingly, the said goods are liable for confiscation under Section 111(d), 111(l) and 111(m) of The Customs Act, 1962 Consequently, the importer is liable for imposition of penalty under Section 112(a)(i) of the Customs Act, 1962.

Further for dutiable goods which was also foud mis declared in terms of its declaration, quanityt and value and therefore, I find that it is clear from the provision that penalty under Section 112(a)(ii) can be imposed in cases where the acts or omissions of the importer/noticee renders the goods liable for confiscation under Section 111 of the Act. From the discussions so far, I find that the evidences clearly indicating mis-declaration in terms of description, quantity and mis-classification, on their part in respect of the imported goods warranting imposition of penalty under Section 112 (a) (ii) as the fact of mis declaration, mis-classification and under-valuation was known to the importer and not the department on the grounds of selfassessment. Therefore, Importer is liable for penalty under Section 112(a)(ii) of the Customs Act, 1962.

23.2 Penalty under Section 114AA of the Customs Act, 1962.

23.2.1 I find that Show Cause Notice also proposes Penalty under Section 114AA of the Customs Act, 1962 on the M/s. Brahmdeep Polymer who had filed the import documents through Customs House Broker M/s. Anil Kumar Shahi.. As discussed in the foregoing paras, it is evident that M/s. Brahmdeep Polymer had knowingly and intentionally made, signed or used the declaration, statements and/or documents and presented them to the Customs Authorities which were incorrect in as much as they were not representing the true, correct and actual quantity, description, classification and valuation of the imported goods. I therefore find and hold that for this act on the part of M/s. Brahmdeep Polymer held liable for penalty in terms of the provisions of Section 114AA of the Customs Act, 1962.

Further, to fortify my stand on applicability of Penalty under Section 114AA of the Customs Act, 1962, I rely on the decision of Principal Bench, New Delhi in case of Principal Commissioner of Customs, New Delhi (import) Vs. Global Technologies & Research (2023)4 Centax 123 (Tri. Delhi) wherein it has been held that *"Since the importer had made false declarations in the Bill of Entry, penalty was also correctly imposed under Section 114AA by the original authority".*

24. Whether penalty should be imposed upon Shri HimanshuDua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) under Section 112 and 114AA of the Customs Act, 1962?

24.1 Penalty under Section 112 of the Customs Act, 1962.

24.1 I find that though the Bill of Entry no. 2892496 dated 26.06.2025 was filed on the strength of IEC No. AATFB5307L of M/s. Brahmdeep Polymer, Ahmedabad. However, during the investigation, it was revealed the said of IEC No. AATFB5307L of M/s. Brahmdeep Polymer was initially deactivated and thereafter it was activated and were handed over to Shri Dhaval Shah, employee of M/s. Anil Kumar Shahi (CHA) and staff of M/s. Rajvi Logistics Pvt. Ltd and Shri HimanshuDua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) had coordinated with Shri Dhaval Shah, employee of M/s. Anil Kumar Shahi (CHA) for usage of the IEC No. AATFB5307L of M/s. Brahmdeep Polymer and order for import of impugned goods was ordered by Shri Himanshu Dua. The definition of 'importer' is defined under Section 2 (26) of the Customs Act, 1962 which says that "'importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer'. Thus, in present case the actual beneficial owner is Shri Himanshu Dua. Further, Shri Himanshu Dua in his statement dated 29.07.2025 have admitted that he had introduced himself as Mr. Ashu to Shri Dhaval Shah, employee of M/s. Anil Kumar Shahi (CHA) and staff of M/s. Rajvi Logistics Pvt. Ltd and admitted that he has requested for clearance of goods imported under B.E. No. 2892496 dated 26.06.2025 and further on being asked regarding purchase order for the goods imported under B.E. No. 2892496 dated 26.06.2025, he admitted that that one Mr. Samy during his visit to Delhi, had contacted him through a common friend and introduced him about the products which have potential market in India and further stated that, Mr. Samy informed him that some baby products, household goods product which were rejected in International market, could be imported into India. He further stated that, upon conducting a market study of such products, he found that they could be sold in India with a reasonable profit margin. Accordingly, he agreed to the proposal of Mr. Samy for import of the said goods during a telephonic conversation in May 2025 and he admitted that he had placed a verbal order for the goods imported under Bill of Entry No. 2892496 dated 26.06.2025. Thus, I find that Shri Himanshu Dua was knowing the well aware of the mis-delcared goods and with pre-conceived mind to evade the payment of customs duty had imported the goods which were found mis declared in terms of actual quantity, description, classification and valuation and further was well aware the goods were being imported without any BIS Certification. Thus, for his such act has rendered the goods liable for confiscation under Section 111 of the Customs Act, 1962 and consequently, Shri HimanshuDua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) is liable for penalty under Section 112 (a) (i) & 112 (a)(ii) of the Customs Act, 1962.

24.2 Penalty under Section 114AA of the Customs Act, 1962.

24.2.1 I find that Show Cause Notice also proposes Penalty under Section 114AA of the Customs Act, 1962 on Shri HimanshuDua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) who is actual beneficial of the imported goods as he had placed the order and had handed over the import documents of Bill of Entry No. 2892496 dated 26.06.2025 to Shri Dhaval Shah, employee of M/s. Anil Kumar Shahi (CHA) and staff of M/s. Rajvi Logistics Pvt. Ltd for the clearance of the impugned goods. I find that the import documents covered under Bill of Entry No. 2892496 dated 26.06.2025 were not true in terms of its Description, Quantity, Value and without BIS Certificate, however, Shri Himanshu Dua handled the said documents and he had knowingly and intentionally presented them to the Customs Authorities which were incorrect in as much as they were not representing the true, correct and actual quantity, description, classification and valuation of the imported goods. I therefore find that for this act on the part of Himanshu Dua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) held liable for penalty in terms of the provisions of Section 114AA of the Customs Act, 1962.

25. Whether penalty should be imposed upon M/s. Anil Kumar Shahi, Ahmedabad, Customs House Agent having license No. ALHPS9947CCH003 under Section 112 of the Customs Act, 1962?

25.1 I find that in present case the Bill of Entry no. 2892496 dated 26.06.2025 was filed on the strength of IEC No. AATFB5307L of M/s. Brahmdeep Polymer, Ahmedabad. Further, Shri HimanshuDua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) had coordinated with Shri Dhaval Shah, employee of M/s. Anil Kumar Shahi (CHA) for usage of the IEC No. AATFB5307L of M/s. Brahmdeep Polymer. Statement of Shri Onilkumar N. Soni, Manager at M/s. Anil Kumar Shahi was recorded under Section 108 of the Customs Act, 1962 on 18.07.2025 wherein he admitted that no representatives from the firm i.e. M/s. Brahmdeep Polymer (IEC AATFB5307L) had visited his Customs Broker office and the authorization letter to act as their Customs Broker was received through Shri Dhaval Shah, staff of M/s. Anil Kumar Shahi (CHA) and M/s. Rajvi Logistics Pvt. Ltd. Further, on being asked regarding KYC process, he stated that Sh. Dhaval Shah, employee of M/s. Anil Kumar Shahi (CHA) had furnished and verified the requisite physical documents and physical verification of the premises was done by the Director of M/s. Rajvi Logistics Pvt. Ltd. in connection with the M/s. Brahmdeep Polymer. Further, an amount of Rs. 2,26,931/- towards Customs Duty had been paid by them on behalf of the importer, as informed by Sh. Dhaval Shah, who had conveyed that the said payment would be reimbursed after clearance of goods. Sh. Dhaval Shah also promised that the importer would make payment of the Customs Duty, along with the CHA charges, at the time of clearance of the goods. Further, Shri Dhaval Shah, employed as field staff at M/s. Anil Kumar Shahi (CHA) and also working as a consultant with M/s. Rajvi Logistics Pvt. Ltd in his statement dated 07.11.2025 admitted that Shri HimanshuDua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) had requested him to arrange the ICE and to clear the goods. Thus, the employee of the said CHA firm was well aware about the entire conspiracy of the evasion of the customs duty by way of mis-declaration and further said CHA firm never bother to verify the correctness of the KYC documents submitted through their employee and further, existence of the existence of M/s. Brahmdeep Polymer (IEC AATFB5307L) was not done by the CHA firm but was done by M/s. Rajvi Logistics Pvt. Ltd. Apart from above, CHA paid the Rs. 2,26,931/- towards Customs Duty on behalf of the importer without verifying the authenticity of the importer. Thus, I the Customs Broker failed to exercise due diligence to verify the antecedents and business profile of the importer. The importer was engaged in the trade of certain specific goods; however, goods of an entirely different nature, in which the importer was not ordinarily dealing, were imported using the said IEC. The Customs Broker neither verified the nature of the importer's business nor sought clarification regarding the sudden import of goods unrelated to the importer's regular line of business. It is also revealed from the investigation that the Customs Broker failed to verify the reason for the prolonged non-usage of the importer's IEC. Despite the IEC remaining dormant for a considerable period, the Customs Broker did not make any inquiry or verification regarding the circumstances leading to its sudden use for importation of goods, thereby failing to exercise due diligence as mandated under Regulation 10(e) of the Customs Broker Licensing Regulations, 2018 Further, despite having reason to believe that the IEC of the importer was being misused by another person/entity, the Customs Broker failed to bring such non-compliance to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as required under the Customs Broker Licensing Regulations, 2018. Further, by such and act has rendered the goods liable for confiscation under Section 111 of the Customs Act and consequently, M/s. Anil Kumar Shahi, Ahmedabad, Customs House Agent having license No. ALHPS9947CCH003 is liable for penalty under Section 112 (a) (i) & 112 (a) (ii) of the Customs Act, 1962.

26. Whether penalty should not be imposed upon Shri Dhaval Shah, consultant with M/s Rajvi Logistics Pvt. Ltd. and as field staff of M/s Anil Kumar Shahi, residing at 93, Subh Sonal Society, Opp. Saral Parivesh, D- Cabin, Ahmedabad-380019 under Section 112 and 114AA of the Customs Act, 1962?

26.1 Penalty under Section 112 of the Customs Act, 1962.

24.1 I find that Shri Dhaval Shah, consultant with M/s Rajvi Logistics Pvt. Ltd. and as field staff of M/s Anil Kumar Shahi was key person and instrumental in the filing of the Bill of Entry no. 2892496 dated 26.06.25 on the strength of IEC No. AATFB5307L of M/s. Brahmdeep Polymer, Ahmedabad. Shri Dhaval Shah was well aware that ICE of M/s. Brahmdeep Polymer was to use for the clearance of the goods imported by Shri HimanshuDua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3), however, he mis stated the facts to his employer and filed the Bill of Entry no. 2892496 dated 26.06.25. Shri Dhaval Shah was working with the CHA firm M/s Anil Kumar Shahi and he was well aware of the Rules and Regulation of the Customs. Shri Dhaval Shah in his statement recorded on 07.11.2025 have admitted that he had arranged the IEC of M/s. Brahmdeep Polymer for Shri Himanshu Dua and thereby he abetted in import of mis-delcared goods imported by Himanshu Dua, on the strength of the IEC No. AATFB5307L of M/s. Brahmdeep Polymer, Ahmedabad , such act has rendered the goods liable for confiscation under Section 111 of the Customs Act, 1962 and consequently, Shri Dhaval Shah, consultant with M/s Rajvi Logistics Pvt. Ltd. and as field staff of M/s Anil Kumar Shahi is liable for penalty under Section 112 (a) (i) & 112(ii) of the Customs Act, 1962. of the Customs Act, 1962.

26.2 Penalty under Section 114AA of the Customs Act, 1962.

26.2.1 I find that Show Cause Notice also proposes Penalty under Section 114AA of the Customs Act, 1962 on Shri Dhaval Shah, consultant with M/s Rajvi Logistics Pvt. Ltd. and as field staff of M/s Anil Kumar Shahi . I find that Shri Dhaval Shah, consultant with M/s Rajvi Logistics Pvt. Ltd. and as field staff of M/s Anil Kumar Shahi was key person and instrumental in the filing of the Bill of Entry no. 2892496 dated 26.06.25 on the strength of IEC No. AATFB5307L of M/s. Brahmdeep Polymer, Ahmedabad. Shri Dhaval Shah was well aware that ICE of M/s. Brahmdeep Polymer was to use for the clearance of the goods imported by Shri HimanshuDua. Shri Dhaval Shah had knowingly and intentionally used the false declaration& documents and presented them to the Customs Authorities which were incorrect in as much as they were not representing the true, correct and actual quantity, description, classification and valuation of the imported goods. I therefore find and hold that for this act on the part of Shri Dhaval Shah, consultant with M/s Rajvi Logistics Pvt. Ltd. and as field staff of M/s Anil Kumar Shahi held liable for penalty in terms of the provisions of Section 114AA of the Customs Act, 1962

27. In view of the above, I pass the following order:

::ORDER::

27.1 I **reject the classification** of the goods imported under Bill of Entry No. 2892496 dated 26.06.2025, namely Toilet Paper Roll (CTH 4818 9000), Cotton Roll (CTH 5601 2190), and Cotton Ball (CTH 5601 2190), and order to re classify the same , based on the Chartered Engineer's report, under the appropriate Customs Tarrif Item No(CTH 4819 0000), for Toilet Tissue Paper and Kitchen Paper Towel, Custom Tariff Item No. 9619 0090 for Baby Diapers and Custom Tariff Item No. 3926 9099 for Kitchen Cleaning Sponge (CTH 3926 9099) and order to re-assess the same at the applicable rate.

27.2 I order **to reject the declared value** of 7,62,260/- by M/s. Brahmdeep Polymer in respect of goods imported under Bills of Entry No. 2892496 dated 26.06.2025 and order to re-determine as Rs. 41,52,696/-(Rupees Forty One Lakh, Fifty Two Thousand, Six Hundred and Ninety-Six only), under sub-section (1) of Section 14 of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, as applicable.

27.3 I hold the goods imported having re determined values of Rs.41,52,696/-(Rupees Forty One Lakh, Fifty Two Thousand, Six Hundred and Ninety-Six only) covered under Bill of Entry No. 2892496 dated 26.06.2025, filed with ICD-Sanand, Customs, Ahmedabad liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962; However, I give the importer(actual beneficial Shri Himanshu Dua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) an option under provision of Section 125(1) of the Customs Act, 1962, **to re-export** the impugned goods, on payment of redemption fine of **Rs 5,00,000/-(Rupees Five Lakhs Only).**

27.4 I impose a penalty of **Rs.2,00,000/- (Rupees Two Lakhs only)** on M/s. Brahmdeep Polymer Pvt. Ltd under Section 112 (a)(i) & 112(a)(ii) of the Customs Act, 1962.

27.5 I impose a penalty of **Rs.3,00,000/- (Rupees Three Lakhs only)**on M/s. Brahmdeep Polymer Pvt. Ltd under Section 114AA of the Customs Act, 1962.

27.6 I impose a penalty of **Rs.5,00,000/- (Rupees Five Lakhs only)**on Shri Himanshu Dua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) under Section 112 (a)(i) and 112 (a)(ii) of the Customs Act, 1962.

27.7 I impose a penalty of **Rs 10,00,000/- (Rupees Ten Lakhs only)**on Shri HimanshuDua, Proprietor of M/s. Dua Traders (GSTN: 07AFSPD7730D1ZH) and a director in M/s Fantastic Enterprise LLP (GSTN: 07AAJFF2537N1Z3) under Section 114AA of the Customs Act, 1962.

27.8 I impose a penalty of **Rs.5,00,000/- (Rupees Five Lakhs only)**on M/s. Anil Kumar Shahi, Ahmedabad, Customs House Agent having license No. ALHPS9947CCH003 under Section 112 (a)(i) & 112 (a)(ii) of the Customs Act, 1962.

27.9 I impose a penalty of **Rs.5,00,000/- (Rupees Five Lakhs only)**on Shri Dhaval Shah, consultant with M/s Rajvi Logistics Pvt. Ltd. and as field staff of M/s Anil Kumar Shahi, residing at 93, Subh Sonal Society, Opp. Saral Parivesh, D- Cabin, Ahmedabad-380019 under Section 112 (a) (i) & 112 (a) (ii) of the Customs Act, 1962.

27.10. I impose a penalty of **Rs.10,00,000/- (Rupees Ten Lakhs only)**on Shri Dhaval Shah, consultant with M/s Rajvi Logistics Pvt. Ltd. and as field staff of M/s Anil Kumar Shahi, residing at 93, Subh Sonal Society, Opp. Saral Parivesh, D- Cabin, Ahmedabad-380019 under Section 114AA of the Customs Act, 1962.

28. This order is issued without prejudice to any other action that may be taken under the provisions of the Customs Act, 1962 and Rules/Regulations framed thereunder or any other law for the time being in force in the Republic of India.

29. The Show Cause Notice F.No.GEN/SIIB/ALT/14/2025-PREV-O/o PR COMMR-CUS-AHMEDABAD dated 25.12.2025 is disposed off in above terms.

Digitally signed by
Shravan Ram
Date: 21-05-2026
15:18:59

(SHRAVAN RAM)

Additional Commissioner

F.No. **GEN/ADJ/ADC/2238/2025-ADJN-O/oPR COMMR /-CUS-AHMEDABAD**
Date: 21.05.2026
DIN- 20260571MN0000555DCC

By Speed Post/E-Mail/By Hand

1.M/S. BRAHMDEEP POLYMER
(IEC – AATFB5307L),
Near Gate No. 5, L/302/2/8, 1ST Lane,
GIDC, Naroda, Ahmedabad-382330.

2. Shri HimanshuDua,
Proprietor of M/s. Dua Traders
(GSTN: 07AFSPD7730D1ZH),
Director in M/s Fantastic Enterprise LLP
(GSTN: 07AAJFF2537N1Z3)35,
S/o Joginder Raj Dua, Plot No. 8, KH No. 4/24,
Mela Ram Vatika, E-Block, JR Complex No. 4,
Mandoli, Sewadham, New Delhi-110093.

3. M/s. Anil Kumar Shahi,CHA (license No. ALHPS9947CCH003)
710, Shivalik Square, Near National Handloom,
Nava Vadaj, Ahmedabad-380013.

4. Shri Dhaval Shah,
93, SubhSonal Society, Opp. SaralParivesh, D- Cabin,
Ahmedabad 380009

Copy to:

(i) The Commissioner of Customs, Ahmedabad. (Kind Attn : RRA Section)

(ii) The Dy. Commissioner of Customs, ICD Sanand

(iii) The Deputy Commissioner of Customs (Task Force), Ahmedabad.

(iv) The Assistant Commissioner Customs HQ Preventive Section Ahmedabad

(v) The System In-Charge, Customs, HQ, Ahmedabad for uploading on the official web-site.

(vi) Guard File.