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|---|---|--|
|  | | <p style="text-align: center;">प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा OFFICE OF THE PRINCIPAL COMMISSIONER, CUSTOM HOUSE, MUNDRA Port User Building (PUB), Mundra (Gujarat – 370421) ई-मेल/ E-Mail: group5-mundra@gov.in</p> |
| A | फा. सं./ FILE NO. | CUS/APR/INV/360/2025-Group 5-6 |
| B | मूल आदेश सं. ORDER-IN-ORIGINAL NO. | MCH/ADC/ZDC/101/2025-26 |
| C | द्वारा पारित किया गया PASSED BY | Dipak Zala ADDITIONAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA. |
| D | आदेश की तिथि DATE OF ORDER | 26.06.2025 |
| E | जारी करने की तिथि DATE OF ISSUE | 26-06-2025 |
| F | कारण बताओ नोटिस सं. एवं तिथि SCN NUMBER & DATE | Importer requested for waiver of SCN & PH |
| G | नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER | M/s Tech Wave Accessories, Pvt No-203, Second Floor, In 9-A-1/, Karol Bagh, Delhi- 110005 |
| H | डिन सं. DIN NUMBER | 20250671MO000000E4DO |

- यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.
- यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-
Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:
“सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”
“The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”
- उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within three months from the date of communication of this order.
- उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए -

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paise only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

8. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (Appeals) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

Brief Facts of the case

M/s Tech Wave Accessories (IEC- AAWFT9366L), (hereinafter referred to as 'Importer') having address Pvt No-203, Second Floor, In 9-A-1/, Karol Bagh, Delhi- 110005 had filed Z Bill of Entry No. 8432785 dated 19.02.2025 for import of the following goods as mentioned in Table-A below. The details of the Z Bill of Entry are as follows: -

Table-A

| Sr No. | Goods declared | CTH | Declared Quantity (no. of Pieces) | Declared Weight (in Kgs) | Declared Assessable Value (in Rs.) |
|---------------|--|------------|--|---------------------------------|---|
| 1 | Blowing Tool for mobile repair use | 82059090 | 50 | ---- | 1105 |
| 2 | Bluetooth Wireless Earphone | 85183020 | 2000 | 85 | 8840 |
| 3 | Cable for tool kit | 85444999 | 100 | ---- | 176.80 |
| 4 | DC Power connector for mobile repair use | 85369090 | 340000 | ---- | 30056 |
| 5 | Internal MIC | 85181000 | 42000 | 108 | 3712.80 |
| 6 | Internal rubber keypads for Joystick | 40169990 | 2000 | 3 | 3536 |

| | | | | | |
|----|---|----------|-------|------|-----------|
| 7 | Internal speaker cone for USB speaker | 85183020 | 6800 | 108 | 6011.20 |
| 8 | Internal wire for Handsfree | 85444999 | 10000 | ---- | 884 |
| 9 | Metal platform for Soldering Iron for mobile repair use | 85151900 | 390 | ---- | 5171.40 |
| 10 | mini cable for Earphone | 85444999 | 12200 | ---- | 1078.48 |
| 11 | Mini lens for Microscope for mobile repair use | 90029000 | 2 | ---- | 88.40 |
| 12 | Mini mould for separator tool | 84807900 | 11 | 44 | 1944.80 |
| 13 | Mini tester stylus for mobile repair use | 85177990 | 500 | ---- | 2210 |
| 14 | Oil fuel filter | 84212900 | 100 | ---- | 2210 |
| 15 | PCB for speaker | 85189000 | 26500 | ---- | 46852 |
| 16 | PCB Holder for mobile repair use | 39269099 | 15 | ---- | 198.90 |
| 17 | Plastic connector parts for mini torch | 85369090 | 10000 | ---- | 884 |
| 18 | Plastic extension rod mobile stand | 39269099 | 170 | 12 | 2254.20 |
| 19 | Plastic protection film for mobile | 39269099 | 29830 | 478 | 2636.97 |
| 20 | antistatic mat for mobile repair use | 40169990 | 26 | 5 | 574.60 |
| 21 | PVC sheet for back covers | 39269099 | 1580 | 948 | 20944.59 |
| 22 | Refresher for soldering tips for mobile repair use | 85151900 | 1080 | ---- | 1909.44 |
| 23 | SCREEN GUARD CUTTING MACHINE | 84798999 | 150 | ---- | 106080 |
| 24 | Screen Protector | 70072190 | 38550 | 1291 | 308135.88 |
| 25 | Small paster kit for pasting temper glass | 85177990 | 600 | ---- | 2652 |
| 26 | Separator tool for mobile repair use | 82059090 | 48 | ---- | 212.16 |
| 27 | small speaker with AUX/USB | 85183020 | 4000 | 1200 | 10608 |
| 28 | Soldering needle for mobile repair use | 85151900 | 500 | ---- | 2210 |
| 29 | Safety eye glass for mobile repair use | 90049090 | 200 | 10 | 884 |
| 30 | SOLDERING PASTE (FOR MOBILE REPAIR USE) | 38101010 | 18445 | 700 | 32610.76 |
| 31 | soldering tips for mobile | 85151900 | 20000 | ---- | 35360 |

| | | | | | |
|----|-----------------|----------|-------|------|----------|
| 32 | repair kit | 82059090 | 765 | ---- | 3381.30 |
| 33 | USB Audio Cable | 85444999 | 6600 | ---- | 11668.80 |
| 34 | USB Dock | 85177990 | 5000 | ---- | 22100 |
| 35 | USB Hub | 85177990 | 215 | ---- | 380.12 |
| 36 | Wired earphone | 85183020 | 25000 | ---- | 44200 |
| 37 | Wired Joystick | 85177990 | 9990 | ---- | 26493.48 |

2. Based upon NCTC alert, the consignment covered under Z bill of entry no. 8432785 dated 19.02.2025 was put on hold for SIIB examination. The examination of the consignment covered under said bill of entry was carried out in Transworld Terminal Private Limited (Unit-2) in presence of Shri Aditya Singh, Authorised representative of M/s Tech Wave Accessories and Shri Lucky Raj Singh Zala, Executive - Operations of Transworld Terminal Private Limited (Unit-2). During the examination, it was found that the goods/cargo covered under Bill of entry no. 8432785 dated 19.02.2025 were stuffed in Container bearing no. BEAU4930677, which was sealed with seal no. CF160818. During examination, it was found that the goods were packed in brown colour corrugated boxes of different sizes, greenish color PP bags and whitish color PP bags. Thereafter, with the help of labour and surveyor, all the corrugated boxes and PP bags were segregated and quantified. The total quantity found were 1138 corrugated boxes and PP bags (as mentioned in the report of surveyor).

The randomly selected corrugated boxes and PP bags were opened and the goods appeared to be as declared except Internal MIC, Internal wire for Handsfree and Plastic connector parts for mini torch. The goods declared as internal MIC, Internal wire for Handsfree and Plastic connector parts for mini torch appeared to be as parts of Wired Joystick, wired LED lens and DC motor respectively.

Thereafter, the goods packed in randomly selected corrugated boxes and PP bags were quantified and weighed. The quantity and weight of the goods found during examination were as under:

| S. No. | Description of Goods | Declared in bill of entry | | Found during examination | |
|--------|--|--------------------------------|-----------------------|--------------------------------|-----------------------|
| | | Total Quantity (no. of pieces) | Total weight (in Kgs) | Total Quantity (no. of pieces) | Total weight (in Kgs) |
| 1 | Blowing Tool for mobile repair use | 50 | ---- | 50 | 44.2 |
| 2 | Bluetooth Wireless Earphone | 2000 | 85 | 2000 | 88.8 |
| 3 | Cable for tool kit | 100 | ---- | 100 | 15.8 |
| 4 | DC Power connector for mobile repair use | 340000 | ---- | 340000 | 3685 |
| 5 | Internal MIC | 42000 | 108 | 42000 | 110.8 |

| | | | | | |
|----|---|-------|------|--------|--------|
| 6 | Internal rubber keypads for Joystick | 2000 | 3 | 2000 | 2.4 |
| 7 | Internal speaker cone for USB speaker | 6800 | 108 | 6800 | 109 |
| 8 | Internal wire for Handsfree | 10000 | ---- | 10000 | 27.4 |
| 9 | Metal platform for Soldering Iron for mobile repair use | 390 | ---- | 390 | 136.4 |
| 10 | mini cable for Earphone | 12200 | ---- | 12300 | 82.5 |
| 11 | Mini lens for Microscope for mobile repair use | 2 | ---- | 2 | 4.5 |
| 12 | Mini mould for separator tool | 11 | 44 | 11 | 18.6 |
| 13 | Mini tester stylus for mobile repair use | 500 | ---- | 500 | 7 |
| 14 | Oil fuel filter | 100 | ---- | 100 | 70.8 |
| 15 | PCB for speaker | 26500 | ---- | 26500 | 572.7 |
| 16 | PCB Holder for mobile repair use | 15 | ---- | 15 | 15.8 |
| 17 | Plastic connector parts for mini torch | 10000 | ---- | 10000 | 665 |
| 18 | Plastic extension rod mobile stand | 170 | 12 | 170 | 12.4 |
| 19 | Plastic protection film for mobile | 29830 | 478 | 29830 | 475.6 |
| 20 | antistatic mat for mobile repair use | 26 | 5 | 26 | 6.2 |
| 21 | PVC sheet for back covers | 1580 | 948 | 53 | 1616.5 |
| 22 | Refresher for soldering tips for mobile repair use | 1080 | ---- | 1080 | 53.7 |
| 23 | SCREEN GUARD CUTTING MACHINE | 150 | ---- | 150 | 1078.4 |
| 24 | Screen Protector | 38550 | 1291 | 353100 | 8507.7 |
| 25 | Small paster kit for pasting temper glass | 600 | ---- | 600 | 2 |
| 26 | Separator tool for mobile repair use | 48 | ---- | 48 | 171.2 |
| 27 | small speaker with AUX/USB | 4000 | 1200 | 4000 | 1210 |
| 28 | Soldering needle for mobile repair use | 500 | ---- | 500 | 5.1 |
| 29 | Safety eye glass for mobile repair use | 200 | 10 | 200 | 8.9 |
| 30 | SOLDERING PASTE (FOR MOBILE REPAIR | | | | |

| | | | | | |
|----|--|----------------|-------------|----------------|-------------|
| 31 | soldering use for mobile repair use | 18445 20000 | 700 ---- | 18445 20000 | 706 92.4 |
| 32 | Tool Kit | 765 | ---- | 765 | 194 |
| 33 | USB Audio Cable | 6600 | ---- | 6600 | 70.5 |
| 34 | USB Dock | 5000 | ---- | 5000 | 282 |
| 35 | USB Hub | 215 | ---- | 215 | 88.9 |
| 36 | Wired earphone | 25000 | ---- | 25000 | 310.9 |
| 37 | Wired Joystick | 9990 | ---- | 9990 | 396 |

The quantity and weight of declared goods appeared approx. same as declared by the importer except the goods “PVC sheet for back covers” and “Screen Protector”. Further, on perusal of weighment slip provided by the representative of Transworld Terminal Private Limited (Unit-2), it was noticed that the total weight of cargo, i.e. 20830 Kgs, did not match with the weight, i.e. 14960 Kgs, declared in the bill of entry. Therefore, the goods appear to have been mis-declared under the said bill of entry. Further, some PP bags containing PVC sheet for back covers were randomly selected and opened and to check the characteristic and types of cargo/goods, sample were drawn for further lab-testing and sent to CRCL Kandla, vide test memo no. 347/27.03.2025.

3. The Lab test report LAB NO-SIIB-19 dated 11.04.2025 has been received from CRCL, Kandla in respect of test memo no. 347/27.03.2025. The relevant portion of the same is reproduced hereunder:

“REPORT:- The Sample as received is in the form of a cut piece of dyed (grey coloured) non-woven fabric having black coloured laminated surface on one side. The base non-woven fabric is mainly composed of polyamide (nylon) fibers together with binding material and laminated material is composed of compounded polyurethane (PU).

GSM (as such) = 735.4

Width (Selvedge to selvedge) = 146 cm

Thickness (as such) = 1.35 mm

% Composition,

Polyamide (nylon) = 34.51%

Laminated material = balance.

It is other than PVC Coated fabric.

Sealed remnant sample returned herewith”

From the above test report, it appears that the importer has mis-declared the goods, i.e. “PVC sheet for back covers” under CTH- 39269099 and the same appear to be classifiable under CTH- 56031400.

4 . To ascertain the correct value of the goods, the opinion of emplaned Chartered Engineer was sought. The CE Ajayrajsinh B. Jhala has submitted his

report vide Ref. No. ABJ:INSP:CE:SIIB:MA:25-26:18 dated 29.05.2025, wherein he inter-alia mentioned that “the following means/aids/technical reference material has been used for inspecting the goods:

- i. *Physical & Visual Examination of the cargo and its present quality, condition and status.*
- ii. *Based on telephonic conversations with the various suppliers, general inspection available on the internet and the market survey of the similar / identical goods in bulk lot quantity.*
- iii. *Invoice No.: MKGL/13/0125; Dated: 19/01/2025 was randomly examined and its present quality.*
- iv. *All the Documents and proofs submitted by the party and various expenses involved.*

VALUATION TABLE

| Sr No. | Description of Goods - As per Invoice & Bill of Entry. | Description of Goods - As found after examination. | Total Quantity | Total Weight | Unit C.I.F. Value Declared - As per Invoice & Bill of Entry (in USD) | Total C.I.F. Value Declared - As per Invoice & Bill of Entry (in USD) | Unit C.I.F. Value by C.E. (in USD) | Total Suggestive C.I.F. Value (in USD) |
|---------------|---|---|-----------------------|---------------------|---|--|---|---|
| 1 | Blowing Tool for mobile repair use | Soldering station for mobile repairing | 50 | 44.2 | 0.25 | 12.5 | 2 | 100 |
| 2 | Bluetooth Wireless Earphone | Bluetooth Wireless Earphone | 200 | 88.8 | 0.05 | 100 | 0.35 | 700 |
| 3 | Cable for tool kit | Cable for tool kit | 100 | 15.8 | 0.02 | 2 | 0.04 | 4 |
| 4 | DC Power connector for mobile repair use | DC Power Relay | 34000 | 3685 | 0.001 | 340 | 0.03 | 10200 |
| 5 | Internal MIC | Parts of Joystick | 4200 | 110.8 | 0.001 | 42 | 0.03 | 1260 |
| 6 | Internal rubber keypads for Joystick | Internal rubber keypads for Joystick | 2000 | 2.4 | 0.02 | 40 | 0.03 | 60 |
| 7 | Internal speaker cone for USB speaker | Internal speaker cone for USB speaker | 6800 | 109 | 0.01 | 68 | 0.1 | 680 |

| | | | | | | | | |
|----|---|---|--------|--------|-------|--------|--------|----------|
| 8 | Internal wire for Handsfree | Wired LED | 10000 | 27.4 | 0.001 | 10 | 0.1 | 1000 |
| 9 | Metal platform for Soldering Iron for mobile repair use | Metal platform for Soldering Iron for mobile repair use | 390 | 136.4 | 0.15 | 58.5 | 4 | 1560 |
| 10 | mini cable for Earphone | mini cable for Earphone | 12300 | 82.5 | 0.001 | 12.2 | 0.002 | 24.6 |
| 11 | Mini lens for Microscope for mobile repair use | Mini lens for Microscope for mobile repair use | 2 | 4.5 | 0.5 | 1 | 0.5 | 1 |
| 12 | Mini mould for separator tool | Mini mould for separator tool | 11 | 18.6 | 2 | 22 | 2.5 | 27.5 |
| 13 | Mini tester stylus for mobile repair use | Sticker film applying tool / Mobile sticker heating repair tool | 500 | 7 | 0.05 | 25 | 0.175 | 87.5 |
| 14 | Oil fuel filter | Oil fuel filter for internal combustion engines | 100 | 70.8 | 0.25 | 25 | 0.3 | 30 |
| 15 | PCB for speaker | PCB for speaker | 26500 | 572.7 | 0.02 | 530 | 0.08 | 2120 |
| 16 | PCB Holder for mobile repair use | Automatic Centring fixture machine for mobile repair | 15 | 15.8 | 0.15 | 2.25 | 30 | 450 |
| 17 | Plastic connector parts for mini torch | Geared DC Motor (mini) | 10000 | 665 | 0.001 | 10 | 0.25 | 2500 |
| 18 | Plastic extension rod mobile stand | Plastic extension rod mobile stand | 170 | 12.4 | 0.15 | 25.5 | 0.2 | 34 |
| 19 | Plastic protection film for mobile | Plastic protection film for mobile | 29830 | 475.6 | 0.001 | 29.83 | 0.006 | 178.98 |
| 20 | antistatic mat for mobile repair use | antistatic mat for mobile repair use | 26 | 6.2 | 0.25 | 6.5 | 0.45 | 11.7 |
| 21 | PVC sheet for back covers | Fabric | 53 | 1616.5 | 0.15 | 236.93 | 0.9 | 1454.85 |
| 22 | Refresher for soldering tips for mobile repair use | Refresher for soldering tips for mobile repair use | 1080 | 53.7 | 0.02 | 21.6 | 0.03 | 32.4 |
| 23 | SCREEN GUARD CUTTING MACHINE | SCREEN GUARD CUTTING MACHINE | 150 | 1078.4 | 8 | 1200 | 30 | 4500 |
| 24 | Screen Protector | Screen Protector | 353100 | 8507.7 | 2.7 | 3485.7 | 0.0912 | 32202.72 |

| | | | | | | | | |
|---|---|--|-----|-----------|------|--------------------|------|-----------------------------------|
| 25 | Small paster kit for pasting temper glass | Glue and adhesive | 600 | 2 | 0.05 | 30 | 0.15 | 90 |
| 26 | Separator tool for mobile repair use | Heating separator / mobile LCD screen separation | 48 | 17 1.2 | 0.05 | 2.4 | 0.5 | 24 |
| 27 | small speaker with AUX/USB | small speaker with AUX/USB | 400 | 12 10 | 0.03 | 120 | 1 | 400 |
| 28 | Soldering needle for mobile repair use | Soldering needle for mobile repair use | 500 | 5.1 | 0.05 | 25 | 0.05 | 25 |
| 29 | Safety eye glasses for mobile repair use | Safety eye glasses for mobile repair use | 200 | 8.9 | 0.05 | 10 | 0.1 | 20 |
| 30 | SOLDERING PASTE (FOR MOBILE REPAIR USE) | SOLDERING PASTE (FOR MOBILE REPAIR USE) | 184 | 70 6 | 0.02 | 368.9 | 0.12 | 221 3.4 |
| 31 | soldering tips for mobile repair use | soldering tips for mobile repair use | 200 | 92. 4 | 0.02 | 400 | 0.02 | 400 |
| 32 | Tool Kit | Dust stick for cleaning mobile camera | 765 | 19 4 | 0.05 | 38.25 | 0.1 | 76. 5 |
| 33 | USB Audio Cable | USB Audio Cable | 660 | 70. 5 | 0.02 | 132 | 0.03 | 198 |
| 34 | USB Dock | USB Dock | 500 | 28 2 | 0.05 | 250 | 0.07 | 350 |
| 35 | USB Hub | USB Hub | 215 | 88. 9 | 0.02 | 4.3 | 0.04 | 8.6 |
| 36 | Wired earphone | Wired earphone | 250 | 31 0.9 | 0.02 | 500 | 0.03 | 750 |
| 37 | Wired Joystick | Wired Joystick | 999 | 39 6 | 0.03 | 299.7 | 0.03 | 299 .7 |
| Total Suggestive Average Value (Approx.) : | | | - | - | - | 8487.06 USD | | 676 74. 45 USD |

4.2 On the basis of CE report vide Ref No. ABJ:INSP:CE:SIIB:MA:25-26:18 dated 29.05.2025, it appears that the importer has undervalued the goods imported under the Z bill of entry no. 8432785 dated 19.02.2025, as the value declared by them are less than the value ascertained by the Chartered Engineer in his above said report. The details of the same are as under:

Table-B

| Sr No. | Declared Goods | Declared Assessable Value (in Rs.) | CIF Value as per CE report (in \$) | Assessable Value as per CE report (in Rs.) |
|--------|----------------|------------------------------------|------------------------------------|--|
|--------|----------------|------------------------------------|------------------------------------|--|

| | | | | |
|----|--|-----------|----------|----------|
| 1 | <i>Blowing Tool for mobile repair use</i> | 1105 | 100 | 8840 |
| 2 | <i>Bluetooth Wireless Earphone</i> | 8840 | 700 | 61880 |
| 3 | <i>Cable for tool kit</i> | 176.8 | 4 | 353.6 |
| 4 | <i>DC Power connector for mobile repair use</i> | 30056 | 10200 | 901680 |
| 5 | <i>Internal MIC</i> | 3712.8 | 1260 | 111384 |
| 6 | <i>Internal rubber keypads for Joystick</i> | 3536 | 60 | 5304 |
| 7 | <i>Internal speaker cone for USB speaker</i> | 6011.2 | 680 | 60112 |
| 8 | <i>Internal wire for Handsfree</i> | 884 | 1000 | 88400 |
| 9 | <i>Metal platform for Soldering Iron for mobile repair use</i> | 5171.4 | 1560 | 137904 |
| 10 | <i>mini cable for Earphone</i> | 1078.48 | 24.6 | 2174.64 |
| 11 | <i>Mini lens for Microscope for mobile repair use</i> | 88.4 | 1 | 88.4 |
| 12 | <i>Mini mould for separator tool</i> | 1944.8 | 27.5 | 2431 |
| 13 | <i>Mini tester stylus for mobile repair use</i> | 2210 | 87.5 | 7735 |
| 14 | <i>Oil fuel filter</i> | 2210 | 30 | 2652 |
| 15 | <i>PCB for speaker</i> | 46852 | 2120 | 187408 |
| 16 | <i>PCB Holder for mobile repair use</i> | 198.9 | 450 | 39780 |
| 17 | <i>Plastic connector parts for mini torch</i> | 884 | 2500 | 221000 |
| 18 | <i>Plastic extension rod mobile stand</i> | 2254.2 | 34 | 3005.6 |
| 19 | <i>Plastic protection film for mobile</i> | 2636.97 | 178.98 | 15821.83 |
| 20 | <i>antistatic mat for mobile repair use</i> | 574.6 | 11.7 | 1034.28 |
| 21 | <i>PVC sheet for back covers</i> | 20944.59 | 1454.85 | 128608.7 |
| 22 | <i>Refresher for soldering tips for mobile repair use</i> | 1909.44 | 32.4 | 2864.16 |
| 23 | <i>SCREEN GUARD CUTTING MACHINE</i> | 106080 | 4500 | 397800 |
| 24 | <i>Screen Protector</i> | 308135.88 | 32202.72 | 2846720 |
| | <i>Small paster kit for</i> | | | |

| | | | | |
|----|--|-------------------|--------|--------------------|
| 25 | <i>pasting temper glass</i> | 2652 | 90 | 7956 |
| 26 | <i>Separator tool for mobile repair use</i> | 212.16 | 24 | 2121.6 |
| 27 | <i>small speaker with AUX/USB</i> | 10608 | 4000 | 353600 |
| 28 | <i>Soldering needle for mobile repair use</i> | 2210 | 25 | 2210 |
| 29 | <i>Safety eye glass for mobile repair use</i> | 884 | 20 | 1768 |
| 30 | SOLDERING PASTE (FOR MOBILE REPAIR USE) | 32610.76 | 2213.4 | 195664.6 |
| 31 | <i>soldering tips for mobile repair use</i> | 35360 | 400 | 35360 |
| 32 | <i>Tool Kit</i> | 3381.3 | 76.5 | 6762.6 |
| 33 | <i>USB Audio Cable</i> | 11668.8 | 198 | 17503.2 |
| 34 | <i>USB Dock</i> | 22100 | 350 | 30940 |
| 35 | <i>USB Hub</i> | 380.12 | 8.6 | 760.24 |
| 36 | <i>Wired earphone</i> | 44200 | 750 | 66300 |
| 37 | <i>Wired Joystick</i> | 26493.48 | 299.7 | 26493.48 |
| | Total | 7,50,256/- | | 59,82,421/- |

In view of the above, it appears that as per CE report, the total assessable value of the imported goods comes to the tune of Rs. 59,82,421/- instead of Rs. 7,50,256/- as declared in the Z bill of entry no. 8432785 dated 19.02.2025.

5. Classification of the imported goods:

The goods, i.e. Internal MIC, Internal wire for Handsfree, Plastic connector parts for mini torch, PVC sheet for back covers and Screen Protector have been found mis-declared during examination. Further, the goods viz. Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Mini tester stylus for mobile repair use, Oil fuel filter, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic protection film for mobile, PVC sheet for back covers, Screen Guard Cutting Machine, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Tool Kit, USB Dock and USB Hub also appear to be mis-declared in terms of classification of the goods. Therefore, the correct Classification of these goods are required to be ascertained.

5.1 Classification of declared item as “Blowing Tool for mobile repair use”:

-

The goods covered under *ITEM S. No. 1* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Blowing Tool for mobile repair use” classified under CTH- 82059090, however, on visual inspection, it appears that the goods are “Soldering station for mobile repairing”. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8515 of the Import Tariff covers “Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Brazing or soldering machines and apparatus;
- ii. Machines and apparatus for resistance welding of metal;
- iii. Machines and apparatus for arc (including plasma arc) welding of metal;
- iv. Other machines and apparatus;
- v. Parts;

All the subheadings from (ii) to (v) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. “Brazing or soldering machines and apparatus”. The relevant Tariff item at the double dash (--) level:

- i. Soldering irons and guns;
- ii. Other;

The sub-heading (i) has been ruled out, as the composition/specifications do not meet the goods description found during visual inspection. Therefore, the merit subheading of the impugned goods appears to be under 85151900, i.e. “Other”. Accordingly, impugned goods “Blowing Tool for mobile repair use” are appropriately classifiable under the heading 85151900, wherein the applicable rate of duty is 10% (BCD) + 1% (SWS) + 18% (IGST) per unit.

5.2 Classification of declared item as “Bluetooth Wireless Earphone”: -

The goods covered under *ITEM S. No. 2* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Bluetooth Wireless Earphone” classified under CTH-85183020, however, on visual inspection, it appears that the goods are capable of connecting through wireless medium. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8518 of the Import Tariff covers “Microphones and Stands Therefor: Loudspeakers, whether or not mounted in their enclosures: Headphones and Earphones, whether or not combined with a microphone, and

sets consisting of a microphone and one or more Loudspeakers: Audio-Frequency Electric Amplifiers: Electric Sound Amplifier Sets". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Microphones and stands therefor;
- ii. Loudspeakers, whether or not mounted in their enclosures;
- iii. Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;
- iv. Audio-frequency electric amplifiers;
- v. Electric sound amplifier sets;
- vi. Parts;

All the subheadings from (i) to (ii) and (iv) to (vi) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (iii), i.e. "Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers". The relevant sub headings at the triple dash (---) level:

- i. Headphones and earphones, whether or not combined with a microphone, and capable of connecting through wireless medium;
- ii. Headphones and earphones, whether or not combined with a microphone, and capable of connecting only through wired medium;
- iii. Other;

The sub-headings from (ii) to (iii), above have been ruled out, as the goods are "Bluetooth Wireless Earphone" which are capable of connecting through wireless medium & appear to be falling in subheading (i) and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. "Headphones and earphones, whether or not combined with a microphone, and capable of connecting through wireless medium". The relevant Tariff item at the four dash (----) level:

- i. True Wireless Stereo [(TWS) Sound channel not connected by wire];
- ii. Other;

The sub-heading (i) has been ruled out, as the composition/specifications do not meet the goods description found during visual inspection. Therefore, the merit subheading of the impugned goods appears to be under 85183019, i.e. "Other". Accordingly, impugned goods "Bluetooth Wireless Earphone" are appropriately classifiable under the heading 85183019, wherein the applicable rate of duty is 20% (BCD) + 2% (SWS) + 18% (IGST) per kg.

5.3 Classification of declared item as "DC Power connector for mobile

repair use”: -

The goods covered under *ITEM S. No. 4* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “DC Power connector for mobile repair use” classified under CTH- 85369090, however, on visual inspection, it appears that the goods are “relays”. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8536 of the Import Tariff covers “Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Fuses;
- ii. Automatic circuit breakers;
- iii. Other apparatus for protecting electrical circuits;
- iv. Relays;
- v. Other switches;
- vi. Lamp-holders, plugs and sockets;
- vii. Connectors for optical fibres, optical fibre bundles or cables;
- viii Other apparatus;

All the subheadings from (i) to (iii) and (v) to (viii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (iv), i.e. “Relays”. The relevant Tariff item at the double dash (--) level:

- i. For a voltage not exceeding 60 V;
- ii. Other;

The sub-heading (ii) above has been ruled out, as the goods are relays for voltage of 12V. Therefore, the merit subheading of the impugned goods appears to be under 85364100, i.e. “For a voltage not exceeding 60 V”. Accordingly, impugned goods “DC Power connector for mobile repair use” are appropriately classifiable under the heading 85364100, wherein the applicable rate of duty is 10% (BCD) + 1% (SWS) + 18% (IGST) per unit.

5.4 Classification of declared item as “Internal MIC” and “Internal rubber keypads for Joystick”: -

The goods covered under *ITEM S. No. 5 & 6* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Internal MIC” and

“Internal rubber keypads for Joystick” classified under CTH-85181000 and CTH- 40169990 respectively. However, on visual inspection, it appears that the goods “Internal MIC” are parts of joystick and the goods, “Internal rubber keypads for Joystick” are also parts of joystick. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8517 of the Import Tariff covers “Telephone sets, smartphones and other telephones for cellular networks or for other wireless networks: other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks;
- ii. Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- iii. Parts;

All the subheadings from (i) to (ii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (iii), i.e. “Parts”. The relevant subheadings at the double dash (--) level:

- i. Aerials and aerial reflectors of all kinds; parts suitable for use therewith;
- ii. Other;

The sub-heading (i) above has been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. “Other”. The relevant Tariff item at the triple dash (---) level:

- i. Populated, loaded or stuffed printed circuit boards;
- ii. Other;

The sub-heading (i) has been ruled out, as the goods are parts of joystick. Therefore, the merit subheading of the impugned goods appears to be under 85177990, i.e. “Other”. Accordingly, impugned goods “Internal MIC” and “Internal rubber keypads for Joystick” are appropriately classifiable under the heading 85177990, wherein the applicable rate of duty is 15% (BCD) + 1.5% (SWS) + 18% (IGST) per unit.

5.5 Classification of declared item as “Internal speaker cone for USB

speaker”:-

The goods covered under *ITEM S. No. 7* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Internal speaker cone for USB speaker” classified under CTH-85183020. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8518 of the Import Tariff covers “Microphones and Stands Therefor: Loudspeakers, whether or not mounted in their enclosures: Headphones and Earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more Loudspeakers: Audio-Frequency Electric Amplifiers: Electric Sound Amplifier Sets”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Microphones and stands therefor;
- ii. Loudspeakers, whether or not mounted in their enclosures;
- iii. Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;
- iv. Audio-frequency electric amplifiers;
- v. Electric sound amplifier sets;
- vi. Parts;

All the subheadings from (i) and (iii) to (vi) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. “Loudspeakers, whether or not mounted in their enclosures”. The relevant Sub Headings at the double dash (--) level:

- i. Single loudspeakers, mounted in their enclosures;
- ii. Multiple loudspeakers, mounted in the same enclosure;
- iii. Other;

All the subheadings from (i) to (ii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (iii), i.e. “Other”. The relevant tariff items at the triple dash (- -) level:

- i. Wireless;
- ii. Other;

The tariff item (i) above has been ruled out, as the goods are “Internal speaker cone for speaker”. Therefore, the merit subheading of the impugned goods appears to be under 85182990, i.e. “Other”. Accordingly, impugned goods “Internal speaker cone for USB speaker” are appropriately classifiable under the heading 85182990, wherein the applicable rate of duty is 20% (BCD) + 2.0% (SWS) + 18% (IGST) per Kg.

5.6 Classification of declared item as “Internal wire for Handsfree”: -

The goods covered under *ITEM S. No. 8* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Internal wire for Handsfree” classified under CTH- 85444999, however, on visual inspection, it appears that the goods are “wired LED”. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8541 of the Import Tariff covers “Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light emitting diodes (LED); mounted piezo-electric crystals”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Diodes, other than photosensitive or light-emitting diodes (LED);
- ii. Transistors, other than photosensitive transistors;
- iii. Thyristors, diacs and triacs, other than photosensitive devices;
- iv. Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED);
- v. Other semiconductor devices;
- vi. Mounted piezo-electric crystals;
- vii. Parts;

All the subheadings from (i) to (iii) and (v) to (vii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (iv), i.e. “Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)”. The relevant Tariff items at the double dash (--) level:

- i. Light-emitting diodes (LED);
- ii. Photovoltaic cells not assembled in modules or made up into panels;
- iii. Photovoltaic cells assembled in modules or made up into panels;
- iv. Other;

The tariff items from (ii) to (iv) above have been ruled out, as the goods are “wired LEDs” Therefore, the merit subheading of the impugned goods appears to be under 85414100, i.e. “Light-emitting diodes (LED)”. Accordingly, impugned declared goods “Internal wire for Handsfree” are appropriately classifiable under the heading 85414100, wherein the applicable rate of duty is 0% (BCD) + 0% (SWS) + 18% (IGST) per unit.

5.7 Classification of declared item as “Mini tester stylus for mobile repair use”, “Separator tool for mobile repair use” and “Tool Kit”: -

The goods covered under *ITEM S. No. 13, 26 & 32* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Mini tester stylus for mobile repair use”, “Separator tool for mobile repair use” and “Tool Kit” classified under CTH-85177990, CTH-82059090 and CTH-82059090 respectively. However, on visual inspection, it appears that the goods, “Mini tester stylus for mobile repair use” are “mobile sticker heating repair tool” and the goods, “Tool Kit” are “dust stick for cleaning mobile camera”. All these goods viz. “Mini tester stylus for mobile repair use”, “Separator tool for mobile repair use” and “Tool Kit” appear hand tools for specific uses. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8205 of the Import Tariff covers “Hand tools (including glaziers’ diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Drilling, threading or tapping tools;
- ii. Hammers and sledge hammers;
- iii. Planes, chisels, gouges and similar cutting tools for working wood;
- iv. Screwdrivers;
- v. Other hand tools (including glaziers diamonds);
- vi. Blow lamps;
- vii. Vices, clamps and the like;
- viii. Other, including sets of articles of two or more of subheadings of this heading;

All the subheadings from (i) to (iv) and (vi) to (viii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (v), i.e. “Other hand tools (including glaziers diamonds)”. The relevant Sub Headings at the double dash (--) level:

- i. Household tools;
- ii. Other;

The subheading (i) above has been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. “Other”. The relevant tariff items at the triple dash (---) level:

- i. Grease guns (excluding compressed air type);
- ii. Metal working hand tools;
- iii. Hand tools for specified uses, such as watch making tools, goldsmith tools;
- iv. Forks other than those of heading 8201 and 8215;
- v. Other;

The tariff items from (i) to (ii) and (iv) to (v) above have been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appears to be under 82055930, i.e. "Hand tools for specified uses, such as watch making tools, goldsmith tools". Accordingly impugned goods "Mini tester stylus for mobile repair use", "Separator tool for mobile repair use" and "Tool Kit" are appropriately classifiable under the heading 82055930, wherein the applicable rate of duty is 10% (BCD) + 1.0% (SWS) + 18% (IGST) per unit.

5.8 Classification of declared item as "Oil fuel filter": -

The goods covered under *ITEM S. No. 14* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Oil fuel filter" classified under CTH- 84212900, however, on visual inspection, it appears that the goods are "Oil fuel filter for internal combustion engines". Therefore, the correct Classification of the goods is required to be ascertained. The heading 8421 of the Import Tariff covers "Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Centrifuges, including centrifugal dryers;
- ii. Filtering or purifying machinery and apparatus for liquids;
- iii. Filtering or purifying machinery and apparatus for gases;
- iv. Parts;

All the subheadings from (i) and (iii) to (iv) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. "Filtering or purifying machinery and apparatus for liquids". The relevant Tariff items at the double dash (--) level:

- i. For filtering or purifying water;
- ii. For filtering or purifying beverages other than water;
- iii. Oil or petrol-filters for internal combustion engines;
- iv. Other;

The tariff items from (i) to (ii) and (iv) above have been ruled out, as the

goods appear “Oil fuel filter for internal combustion engines” Therefore, the merit subheading of the impugned goods appears to be under 84212300, i.e. “Oil or petrol-filters for internal combustion engines”. Accordingly impugned declared goods “Oil fuel filter” are appropriately classifiable under the heading 84212300, wherein the applicable rate of duty is 10% (BCD) + 1% (SWS) + 18% (IGST) per unit.

5.9 Classification of declared item as “PCB Holder for mobile repair use”: -

The goods covered under *ITEM S. No. 16* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “PCB Holder for mobile repair use” classified under CTH- 39269099. However, on visual inspection, it appears that the goods are “Automatic Centering fixture machine”. Therefore, the correct Classification of the goods is required to be ascertained. The heading 9031 of the Import Tariff covers “Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Machines for balancing mechanical parts;
- ii. Test benches;
- iii. Other optical instruments and appliances;
- iv. Other instruments, appliances and machines;
- v. Parts and accessories;

All the subheadings from (i) to (iii) and (v) above have been ruled out as the goods appear as “Automatic Centering fixture machine”. Therefore, the merit subheading of the impugned goods appears to be under 90318000, i.e. “Other instruments, appliances and machines”. Accordingly, impugned declared goods “PCB Holder for mobile repair use” are appropriately classifiable under the heading 90318000, wherein the applicable rate of duty is 7.5% (BCD) + 0.75% (SWS) + 18% (IGST) per unit.

5.10 Classification of declared item as “Plastic connector parts for mini torch”: -

The goods covered under *ITEM S. No. 17* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Plastic connector parts for mini torch” classified under CTH- 86369090. However, on visual inspection, it appears that the goods are “Geared DC motor”. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8501 of the Import Tariff covers “Electric motors and generators (excluding generating sets)”. The said Heading covers goods classifiable under the following

sub-headings at the single dash (-) level:

- i. Motors of an output not exceeding 37.5 W;
- ii. Universal AC/DC motors of an output exceeding 37.5 W
- iii. Other DC motors; DC generators, other than photovoltaic generators;
- iv. Filtering or purifying machinery and apparatus for gases;
- v. Other AC motors, single-phase;
- vi. Other AC motors, multi-phase;
- vii. AC generators (alternators), other than photovoltaic generators;
- viii. Photovoltaic DC generators;
- ix. Photovoltaic AC generators;

All the subheadings from (ii) to (ix) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. "Motors of an output not exceeding 37.5 W". The relevant sub headings at the triple dash (---) level:

- i. DC motor;
- ii. AC motor;

The subheading (ii) above has been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. "DC motor". The relevant Tariff item at the four dash (----) level:

- i. Micro motor;
- ii. Stepper motor;
- iii. Wiper motor;
- iv. Other;

The tariff items from (i) to (iii) above have been ruled out, as the goods appear as "Geared DC motor". Therefore, the merit subheading of the impugned goods appears to be under 85011019, i.e. "Other". Accordingly, impugned goods "Plastic connector parts for mini torch" are appropriately classifiable under the heading 85011019, wherein the applicable rate of duty is 10% (BCD) + 1.0% (SWS) + 18% (IGST) per unit.

5.11 Classification of declared item as "Plastic protection film for mobile":

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The goods covered under *ITEM S. No. 19* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Plastic protection film

for mobile” classified under CTH-39269099. Therefore, the correct Classification of the goods is required to be ascertained. The heading 3919 of the Import Tariff covers “Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. In rolls of a width not exceeding 20 cm;
- ii. Other;

The subheadings (i) above has been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. “Other”. The relevant tariff items at the triple dash (- -) level:

- i. Plastic stickers, whether or not printed, embossed, and or impregnated;
- ii. Cellulose adhesive tape;
- iii. Other;

The tariff items from (i) to (ii) above have been ruled out, as the composition/specifications do not meet the goods description found during visual inspection. Therefore, the merit subheading of the impugned goods appears to be under 39199090, i.e. “Other”. Accordingly, impugned declared goods “Plastic protection film for mobile” are appropriately classifiable under the heading 39199090, wherein the applicable rate of duty is 15% (BCD) + 1.5% (SWS) + 18% (IGST) per kg.

5.12 Classification of declared item as “PVC sheet for back covers”: -

The goods covered under *ITEM S. No. 21* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “PVC sheet for back covers” classified under CTH- 39269099. However, as per Lab test report LAB NO-SIIB-19 dated 11.04.2025 received from CRCL, Kandla, the goods are dyed (grey coloured) non-woven fabric having black coloured laminated surface on one side and the base non-woven fabric is mainly composed of polyamide (nylon) fibers together with binding material and laminated material is composed of compounded polyurethane (PU). The GSM of the goods is 735.4 and it is other than PVC Coated fabric, as per said Lab test report. Therefore, the correct Classification of the goods is required to be ascertained. The heading 5603 of the Import Tariff covers “Nonwovens, whether or not impregnated, coated, covered or laminated”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Of man-made filaments;

ii. Other;

The subheadings (ii) above has been ruled out as their composition/specifications do not meet the goods description found during test report and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. "Of man-made filaments". The relevant Tariff items at the double dash (--) level:

- i. Weighing not more than 25 g/m²;
- ii. Weighing more than 25 g/m² but not more than 70 g/m²;
- iii. Weighing more than 70 g/m² but not more than 150 g/m²;
- iv. Weighing more than 150 g/m²;

The tariff items from (i) to (iii) above have been ruled out, as their composition/specifications do not meet the goods description found during test report. Therefore, the merit subheading of the impugned goods appears to be under 56031400, i.e. "Weighing more than 150 g/m²". Accordingly, impugned declared goods "PVC sheet for back covers" are appropriately classifiable under the heading 56031400, wherein the applicable rate of duty is 20% (BCD) + 2% (SWS) + 12% (IGST) per Kg.

5.13 Classification of declared item as "Small paster kit for pasting temper glass": -

The goods covered under *ITEM S. No. 25* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Small paster kit for pasting temper glass" classified under CTH- 85177990. However, on visual inspection, it appears that the goods appear as "Glues and adhesives". Therefore, the correct Classification of the goods is required to be ascertained. The heading 3506 of the Import Tariff covers "Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg;
- ii. Other;

The subheading (ii) above has been ruled out as the goods appear as "Glues and adhesives". Therefore, the merit subheading of the impugned goods appears to be under 35061000, i.e. "Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg". Accordingly, impugned declared goods "Small paster kit for

pasting temper glass” are appropriately classifiable under the heading 35061000, wherein the applicable rate of duty is 10.0% (BCD) + 1.0% (SWS) + 18% (IGST) per Kg.

5.14 Classification of declared item as “Screen Guard Cutting Machine”: -

The goods covered under *ITEM S. No. 23* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Screen Guard Cutting Machine” classified under CTH-84798999, however, on visual inspection, it appears that the goods are screen guard cutting machine operated by laser. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8456 of the Import Tariff covers “Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Operated by laser or other light or photon beam processes;
- ii. Operated by ultrasonic processes;
- iii. Operated by plasma arc processes;
- iv. Water-jet cutting machines;
- v. Other;

All the subheadings from (ii) to (v) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. “Operated by laser or other light or photon beam processes”. The relevant Tariff item at the double dash (--) level:

- i. Operated by laser;
- ii. Operated by other light or photon beam processes;

The sub-heading (ii) has been ruled out, as the composition/specifications do not meet the goods description found during visual inspection. Therefore, the merit subheading of the impugned goods appears to be under 84561100, i.e. “Operated by laser”. Accordingly, impugned goods “Screen Guard Cutting Machine” are appropriately classifiable under the heading 84561100, wherein the applicable rate of duty is 7.5% (BCD) + 0.75% (SWS) + 18% (IGST) per kg.

5.15 Classification of declared item as “small speaker with AUX/USB”: -

The goods covered under *ITEM S. No. 27* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “small speaker with AUX/USB” classified under CTH-85183020. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8518 of the Import Tariff covers “Microphones and Stands Therefor: Loudspeakers, whether or not

mounted in their enclosures: Headphones and Earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more Loudspeakers: Audio-Frequency Electric Amplifiers: Electric Sound Amplifier Sets". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Microphones and stands therefor;
- ii. Loudspeakers, whether or not mounted in their enclosures;
- iii. Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;
- iv. Audio-frequency electric amplifiers;
- v. Electric sound amplifier sets;
- vi. Parts;

All the subheadings from (i) and (iii) to (vi) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. "Loudspeakers, whether or not mounted in their enclosures". The relevant Sub Headings at the double dash (--) level:

- i. Single loudspeakers, mounted in their enclosures;
- ii. Multiple loudspeakers, mounted in the same enclosure;
- iii. Other;

All the subheadings from (ii) to (iii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. "Single loudspeakers, mounted in their enclosures". The relevant Tariff item at the triple dash (---) level:

- v. Wireless;
- vi. Other;

The tariff item (ii) above has been ruled out, as the goods are wireless speaker. Therefore, the merit subheading of the impugned goods appears to be under 85182110, i.e. "Wireless". Accordingly, impugned goods "small speaker with AUX/USB" are appropriately classifiable under the heading 85182110, wherein the applicable rate of duty is 20% (BCD) + 2.0% (SWS) + 18% (IGST) per Kg.

5.16 Classification of declared item as "USB Dock" and "USB Hub": -

The goods covered under *ITEM S. No. 34 and ITEM S. No. 35* of item description under Z Bill of Entry no. 8432785 dated 19.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "USB Dock" and "USB Hub" both classified under CTH-85177990. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8504 of the Import Tariff covers "Electrical transformers, static converters (for

example, rectifiers) and inductors”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Ballasts for discharge lamps or tubes;
- ii. Liquid dielectric transformers;
- iii. Other transformers;
- iv. Static converters;
- v. Other inductors;
- vi. Parts;

All the subheadings from (i) to (iii) and (v) to (vi) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (iv), i.e. “Static converters”. The relevant Tariff item at the triple dash (---) level:

- i. Electric inverter;
- ii. Rectifier;
- iii. Battery chargers;
- iv. Voltage Regulator and Stabilizers;
- v. Other;

The Tariff items from (i) to (ii) and (iv) to (v), above have been ruled out, as the goods are “Adaptor/ charger of cellular mobile phones” and therefore, the merit subheading of the impugned goods appears to be under 85044030, i.e. “Battery chargers”. Accordingly, impugned goods “USB Dock” and “USB Hub” are appropriately classifiable under the heading 85044030, wherein the applicable rate of duty is 15% (BCD) + 1.5% (SWS) + 18% (IGST) per unit.

5.17 In view of above, it appears that, the importer has mis-classified the imported goods Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Mini tester stylus for mobile repair use, Oil fuel filter, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic protection film for mobile, PVC sheet for back covers, Screen Guard Cutting Machine, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Tool Kit, USB Dock and USB Hub under CTH-82059090, 85183020, 85369090, 85181000, 40169990, 85183020, 85444999, 85177990, 84212900, 39269099, 86369090, 39269099, 39269099, 84798999, 85177990, 82059090, 85183020, 82059090, 85177990 and 85177990 respectively instead of correct CTH as discussed above. Consequently, it appears that the imported goods liable to be re-classified as discussed at para-supra and are also liable to be re-assessed accordingly.

Accordingly, the goods appear to be liable for confiscation under Section 111 of the Customs Act, 1962.

6.1 Further, during the investigation, a Summon dated 17.06.2025 was issued to the importer for recording a statement. In response, statement of Shri Aditya Singh S/o of Shri Grijesh Singh, Authorised representative of M/s Tech Wave Accessories was recorded on 17.06.2025, wherein, he, inter-alia stated that:-

- He stated that he looks after coordination work related to import of the company with the Customs Department and the firm is engaged in import and trading of multiple products i.e Mobile accessories etc. The e-mail id of M/s Tech Wave Accessories is “techwaveaccessories750@gmail.com”.
- He perused the Z Bill of Entry No. 8432785 dated 19.02.2025 and agreed with the observation of difference in quantity and weight of items, i.e. “screen protector” and “PVC sheet for back covers” found during examination from the quantity and weight of the same declared by the importer under Z Bill of Entry No. 8432785 dated 19.02.2025. He stated that the actual quantity and weight of goods, i.e. screen protector, are 353100 pieces and 8508 Kg respectively in place of declared quantity of 38550 pieces and declared weight of 1291 Kgs. He further stated that the actual quantity and weight of goods, i.e. PVC sheet for back covers, are 53 pieces and 1616.5 Kg respectively in place of declared quantity of 1580 pieces and declared weight of 948 Kgs.
- He perused the Lab test report LAB NO-SIIB-19 dated 11.04.2025, received from CRCL, Kandla and agreed with the above said test report and submitted that the goods viz. PVC sheet for back covers, needed to be classified under CTH-56031400.
- He agreed with the observation of mis-classification of declared goods viz. Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Mini tester stylus for mobile repair use, Oil fuel filter, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic protection film for mobile, PVC sheet for back covers, Screen Guard Cutting Machine, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Tool Kit, USB Dock and USB Hub. He stated that as per their view, the correct classification of the goods in question are as follows.

| Sr. No. | Declared description of Goods | Goods found during examination | Declared CTH of goods | Correct CTH |
|----------------|--------------------------------------|--|------------------------------|--------------------|
| 1 | Blowing Tool for mobile repair use | Soldering station for mobile repairing | 82059090 | 85151900 |

| | | | | |
|----|---|---|----------|----------|
| 2 | Bluetooth Wireless Earphone | Bluetooth Wireless Earphone | 85183020 | 85183019 |
| 3 | DC Power connector for mobile repair use | DC Power Relay | 85369090 | 85364100 |
| 4 | Internal MIC | Parts of Joystick | 85181000 | 85177990 |
| 5 | Internal rubber keypads for Joystick | Internal rubber keypads for Joystick | 40169990 | 85177990 |
| 6 | Internal speaker cone for USB speaker | Internal speaker cone for USB speaker | 85183020 | 85182990 |
| 7 | Internal wire for Handsfree | Wired LED | 85444999 | 85414100 |
| 8 | Mini tester stylus for mobile repair use | Sticker film applying tool / Mobile sticker heating repair tool | 85177990 | 82055930 |
| 9 | Oil fuel filter | Oil fuel filter for internal combustion engines | 84212900 | 84212300 |
| 10 | PCB Holder for mobile repair use | Automatic Centering fixture machine for mobile repair | 39269099 | 90318000 |
| 11 | Plastic connector parts for mini torch | Geared DC Motor (mini) | 86369090 | 85011019 |
| 12 | Plastic protection film for mobile | Plastic protection film for mobile | 39269099 | 39199090 |
| 13 | PVC sheet for back covers | Fabric | 39269099 | 56031400 |
| 14 | Screen Guard Cutting Machine | Screen Guard Cutting Machine | 84798999 | 84561100 |
| 15 | Small paster kit for pasting temper glass | Glue and adhesive | 85177990 | 35061000 |
| 16 | Separator tool for mobile repair use | Heating separator / mobile LCD screen separation | 82059090 | 82055930 |
| 17 | small speaker with AUX/USB | small speaker with AUX/USB | 85183020 | 85182110 |
| 18 | Tool Kit | Dust stick for cleaning mobile camera | 82059090 | 82055930 |
| 19 | USB Dock | USB Dock | 85177990 | 85044030 |
| 20 | USB Hub | USB Hub | 85177990 | 85044030 |

- He perused the CE report Ref. No. ABJ:INSP:CE:SIIB:MA:25-26:18 dated 29.05.2025 and agreed to the same. He stated that the goods have been undervalued in Z Bill of Entry and correct assessable value of the goods imported under said bill of entry is Rs. 59,82,421/-.
- He submitted the BIS certificates and WPC certificates for the products 1) Bluetooth wireless earphone and 2) small speaker with AUX/USB.
- He further stated that it was an un-intentional mistake and

they are ready to pay any duty/fine/penalty as per custom procedure and don't want any SCN/PH in the present case.

From the above, it appears that, the importer has mis-classified the imported goods viz. Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Mini tester stylus for mobile repair use, Oil fuel filter, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic protection film for mobile, PVC sheet for back covers, Screen Guard Cutting Machine, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Tool Kit, USB Dock and USB Hub under CTH-82059090, 85183020, 85369090, 85181000, 40169990, 85183020, 85444999, 85177990, 84212900, 39269099, 86369090, 39269099, 39269099, 84798999, 85177990, 82059090, 85183020, 82059090, 85177990 and 85177990 respectively instead of correct CTH - 85151900, 85183019, 85364100, 85177990, 85177990, 85182990, 85414100, 82055930, 84212300, 90318000, 85011019, 39199090, 56031400, 84561100, 35061000, 82055930, 85182110, 82055930, 85044030 and 85044030 respectively. The importer has accepted in the said statement that the above said goods have been Mis-classified. Further, the quantity and/or weight of goods "PVC sheet for back covers" and "Screen Protector" also appear to be mis-declared. These facts were accepted by the authorized representative of the importer in his statement dated 17.06.2025. He also stated that they are ready to pay any duty/fine/penalty as per custom procedure and don't want any SCN/PH in the present case.

7. Rejection of declared Value & Redetermination of Assessable value:

7.1 Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 (hereinafter referred to as "the CVR, 2007") provides the method of valuation. Rule 3(1) of the CVRs, 2007 provides that "Subject to Rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of Rule 10". Rule 3(4) ibid states that "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 of CVR, 2007". Whereas, it appears that, transaction value in terms of Rule 3 of the CVR, 2007, is to be accepted only where there are direct evidences with regard to the price actually paid or payable in respect of the imported goods by the importer. Whereas, in the present case, it appears that, the importer has mis-classified the subject goods viz. ***Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Mini tester stylus for mobile repair***

use, Oil fuel filter, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic protection film for mobile, PVC sheet for back covers, Screen Guard Cutting Machine, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Tool Kit, USB Dock and USB Hub” under different CTHs instead of correct CTH as discussed at Para Supra. Further, the quantity and/or weight of goods i.e. **“PVC sheet for back covers” and “Screen Protector”** have been found mis-declared. Also, the goods, i.e. **“Internal MIC, Internal wire for Handsfree and Plastic connector parts for mini torch”** appear to be mis-declared in respect of description of goods. Accordingly, there is reasonable doubt regarding the truth and accuracy of the declared value, and hence is liable to be rejected in terms of Rule 12 of the CVR, 2007. In view of the same, the imported goods have been found liable for confiscation under section 111 of the Customs Act, 1962.

7.2 Therefore, the value provided by the Chartered Engineer may be considered as the assessable value of these goods. Therefore, the invoice value of the goods is required to be rejected under Rule 12 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 and re-determined under Rule 9 of the Customs Valuation (Determination of value of imported goods) Rules, 2007. Accordingly, the assessable value of the imported goods appears to be re-determined as **Rs. 59,82,421/-** instead of total assessable value of **Rs. 7,50,256/-** as declared in the said BE and the duty, as per new CTH and re-determined assessable value, is calculated as under: -

The details of the same are as under:

TABLE-C

| Sr No. | Goods Description | CTH declared | Correct CTH | CIF Value Ascertain by CE (in Rs.) | BCD@0 % (in Rs.) | SWS @ 0 (in Rs.) | IGST @18 % (in Rs.) | Total Duty (in Rs.) |
|--------|---|--------------|-------------|------------------------------------|-------------------|---------------------|---------------------|---------------------|
| 1 | Internal wire for Handsfree | 85444999 | 85414100 | 88400 | 0.0 | 0.0 | 15912.0 | 15912.0 |
| Sr No. | Goods Description | CTH declared | Correct CTH | CIF Value Ascertain by CE (in Rs.) | BCD@7.5% (in Rs.) | SWS @ 0.75 (in Rs.) | IGST @18 % (in Rs.) | Total Duty (in Rs.) |
| 2 | Soldering Paste (For Mobile Repair Use) | 38101010 | 38101010 | 195665 | 14674.8 | 1467.5 | 38125.2 | 54267.6 |
| 3 | Screen Guard Cutting Machine | 84798999 | 84561100 | 397800 | 29835.0 | 2983.5 | 77511.3 | 110329.8 |
| 4 | Mini mould for separator tool | 84807900 | 84807900 | 2431 | 182.3 | 18.2 | 473.7 | 674.2 |
| 5 | PCB Holder for mobile repair use | 39269099 | 90318000 | 39780 | 2983.5 | 298.4 | 7751.1 | 11033.0 |

| Sr No . | Goods Description | CTH d eclare d | Corre ct CT H | CIF Value Ascertain ed by CE (in Rs.) | BCD@10 % (in Rs.) | SWS @1.0 % (in Rs.) | IGST @18 % (in Rs.) | Total Duty (in Rs.) |
|---------|---|----------------|---------------|---------------------------------------|-------------------|---------------------|---------------------|---------------------|
| 6 | Small paster kit for pasting temper glass | 85177990 | 35061000 | 7956 | 795.6 | 79.6 | 1589.6 | 2464.8 |
| 7 | Mini tester stylus for mobile repair use | 85177990 | 82055930 | 7735 | 773.5 | 77.4 | 1545.5 | 2396.3 |
| 8 | Separator tool for mobile repair use | 82059090 | 82055930 | 2122 | 212.2 | 21.2 | 423.9 | 657.3 |
| 9 | Tool Kit | 82059090 | 82055930 | 6763 | 676.3 | 67.6 | 1351.2 | 2095.1 |
| 10 | Oil fuel filter | 84212900 | 84212300 | 2652 | 265.2 | 26.5 | 529.9 | 821.6 |
| 11 | Plastic connector parts for mini torch | 86369090 | 85011019 | 221000 | 22100.0 | 2210.0 | 4415.8 | 68465.8 |
| 12 | Blowing Tool for mobile repair use | 82059090 | 85151900 | 8840 | 884.0 | 88.4 | 1766.2 | 2738.6 |
| 13 | Metal platform for Soldering Iron for mobile repair use | 85151900 | 85151900 | 137904 | 13790.4 | 1379.0 | 2755.3 | 42722.7 |
| 14 | Refresher for soldering tips for mobile repair use | 85151900 | 85151900 | 2864 | 286.4 | 28.6 | 572.3 | 887.3 |
| 15 | Soldering needle for mobile repair use | 85151900 | 85151900 | 2210 | 221.0 | 22.1 | 441.6 | 684.7 |
| 16 | soldering tips for mobile repair use | 85151900 | 85151900 | 35360 | 3536.0 | 353.6 | 7064.9 | 10954.5 |
| 17 | DC Power connector for mobile repair use | 85369090 | 85364100 | 901680 | 90168.0 | 9016.8 | 1801.5 | 27934.0 |
| 18 | Cable for tool kit | 85444999 | 85444999 | 354 | 35.4 | 3.5 | 70.6 | 109.5 |
| 19 | mini cable for Earphone | 85444999 | 85444999 | 2175 | 217.5 | 21.7 | 434.5 | 673.7 |
| 20 | USB Audio Cable | 85444999 | 85444999 | 17503 | 1750.3 | 175.0 | 3497.1 | 5422.5 |
| 21 | Mini lens for Microscope for mobile repair use | 90029000 | 90029000 | 88 | 8.8 | 0.9 | 17.7 | 27.4 |
| 22 | Safety eye glass for mobile repair use | 90049090 | 90049090 | 1768 | 176.8 | 17.7 | 353.2 | 547.7 |
| Sr No . | Goods Description | CTH d eclare d | Corre ct CT H | CIF Value Ascertain ed by CE (in Rs.) | BCD@15 % (in Rs.) | SWS @1.5 % (in Rs.) | IGST @18 % (in Rs.) | Total Duty (in Rs.) |
| 23 | Plastic protection film for mobile | 39269099 | 39199090 | 15822 | 2373.3 | 237.3 | 3317.8 | 5928.4 |
| 24 | Plastic extension rod mobile stand | 39269099 | 39269099 | 3006 | 450.8 | 45.1 | 630.3 | 1126.2 |
| 25 | Screen Protector | 70072190 | 70072190 | 2846720 | 427008.1 | 4270.8 | 5969.3 | 10666.6 |
| 26 | USB Dock | 85177990 | 85044030 | 30940 | 4641.0 | 464.1 | 6488.1 | 11593.2 |

| | | | | | | | | |
|--------------------|---------------------------------------|---------------------|---------------------|---|-------------------------|-------------------------|---------------------------|----------------------------|
| 27 | USB Hub | 85177 990 | 85044 030 | 760 | 114.0 | 11.4 | 159. 4 | 284.9 |
| 28 | Internal MIC | 85181 000 | 85177 990 | 111384 | 16707.6 | 1670 .8 | 2335 7.2 | 41735 .6 |
| 29 | Internal rubber keypads for Joystick | 40169 990 | 85177 990 | 5304 | 795.6 | 79.6 | 1112 .2 | 1987. 4 |
| 30 | Wired Joystick | 85177 990 | 85177 990 | 26493 | 3974.0 | 397. 4 | 5555 .7 | 9927. 1 |
| 31 | PCB for speaker | 85189 000 | 85189 000 | 187408 | 28111.2 | 2811 .1 | 3929 9.5 | 70221 .8 |
| Sr No. | Goods Description | CTH declared | Correct CT H | CIF Value Ascertained by CE (in Rs.) | BCD@20% (in Rs.) | SWS @2% (in Rs.) | IGST @12% (in Rs.) | Total Duty (in Rs.) |
| 32 | PVC sheet for back covers | 39269 099 | 56031 400 | 128609 | 25721.7 | 2572 .2 | 1882 8.3 | 47122 .2 |
| Sr No. | Goods Description | CTH declared | Correct CT H | CIF Value Ascertained by CE (in Rs.) | BCD@20% (in Rs.) | SWS @2% (in Rs.) | IGST @18% (in Rs.) | Total Duty (in Rs.) |
| 33 | antistatic mat for mobile repair use | 40169 990 | 40169 990 | 1034 | 206.9 | 20.7 | 227. 1 | 454.7 |
| 34 | small speaker with AUX/USB | 85183 020 | 85182 110 | 353600 | 70720.0 | 7072 .0 | 7765 0.6 | 15544 2.6 |
| 35 | Internal speaker cone for USB speaker | 85183 020 | 85182 990 | 60112 | 12022.4 | 1202 .2 | 1320 0.6 | 26425 .2 |
| 36 | Bluetooth Wireless Earphone | 85183 020 | 85183 019 | 61880 | 12376.0 | 1237 .6 | 1358 8.8 | 27202 .4 |
| 37 | Wired earphone | 85183 020 | 85183 020 | 66300 | 13260.0 | 1326 .0 | 1455 9.5 | 29145 .5 |
| Grand Total | | | | 5982421/- | 802056/- | 80205/- | 1226229/- | 21,08,490/- |

7.3 From the above **TABLE-C**, it appears that the importer was liable to pay the duty (BCD + SWS + IGST) of Rs. 21,08,490/- on the import of declared goods. Thus, the total duty on these declared imported goods comes to the tune of Rs. 21,08,490/- instead of Rs. 2,46,731/- as self-assessed by the importer in the said BE, thus there appears non/short levy of Customs duty amounting to Rs. 18,61,759/- [Rs. 21,08,490/- (minus) Rs. 2,46,731/-]. Thus, by the act of omission and commission at the level of importer, it appears that, these goods are liable for confiscation under section 111 (f), (l) & (m) of the Customs Act, 1962.

8. RELEVANT LEGAL PROVISIONS:

(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:

2. Definitions.— In this Act, unless the context otherwise requires,—

.....

(o) “**import**” means—

- (i) *bringing goods or receiving services, in a Special Economic Zone, by a Unit or Developer from a place outside India by land, sea or air or by any other mode, whether physical or otherwise; or*
- (ii) *receiving goods, or services by a Unit or Developer from another Unit or Developer of the same Special Economic Zone or a different Special Economic Zone;*

Section 21: Single enforcement officer or agency for notified offences.

1. *The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*
2. *The Central Government may, by general or special order, authorise any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.*
3. *Every officer or agency authorised under sub-section (2) shall have all the corresponding powers of investigation, inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.*

Section 22: Investigation, inspection, search or seizure.—

The agency or officer, specified under section 20 or section 21, may, with prior intimation to the Development Commissioner concerned, carry out the investigation, inspection, search or seizure in the Special Economic Zone or in a Unit if such agency or officer has reasons to believe (reasons to be recorded in writing) that a notified offence has been committed or is likely to be committed in the Special Economic Zone:

Provided that no investigation, inspection, search or seizure shall be carried out in a Special Economic Zone by any agency or officer other than those referred to in sub-section (2) or sub-section (3) of section 21 without prior approval of the Development Commissioner concerned:

Provided further that any officer or agency, if so authorised by the Central Government, may carry out the investigation, inspection, search or seizure in the Special Economic Zone or Unit without prior intimation or approval of the Development Commissioner

Notification Nos. 2665(E) and 2667(E) dated 05.08.2016:

1. *In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government by Notification No. 2667(E) dated 05.08.2016 issued by the Ministry of Commerce & Industry, has authorized the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior*

intimation to the Development Commissioner, concerned. Under Section 21(1) of the SEZ Act, 2005, the Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.

2. *The Central Government, by the Notification 2665(E) dated 05.08.2016 has notified offences contained in Sections 28, 28AA, 28AAA, 74, 75, 111, 113, 115, 124, 135 and 104 of the Customs Act, 1962 (52 of 1962) as offences under the SEZ Act, 2005.*

B. RELEVANT PROVISIONS OF SPECIAL ECONOMIC ZONES RULES, 2006:

47(4) *Valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and rules made thereunder.*

47 (5) *Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorise operations under Special Economic Zones Act, 2005, transactions, and goods and services related thereto, shall be made by the Jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, Central Excise Act, 1944, and the Finance Act, 1994 and the rules made thereunder or the notifications issued thereunder.*

(C) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

Section 2(22): *"goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*

Section 2(23): *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

Section 2(25): *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

Section 2(26): *"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;*

Section 2(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.*

Section 11A: *"illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

Section 46. *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, relating to the imported goods.*

(4A) *the importer who presents a bill of entry shall ensure the following,*

namely:

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

Section 111. Confiscation of improperly imported goods, etc. – *The following goods brought from a place outside India shall be liable to confiscation:-*

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- (f)** any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;
- (l)** any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;
- (m)** any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;

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Section 112. Penalty for improper importation of goods, etc. –

Any person,-

- a. *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*
 - (b) *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*
shall be liable,-
- 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:*

(D) Relevant Provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:

“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.*

9. Summary of Investigations Conducted:

9.1 M/s Tech Wave Accessories, had filed Z Bill of Entry No. 8432785 dated 19.02.2025 for import of goods viz. 'Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, Cable for tool kit, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Metal platform for Soldering Iron for mobile repair use, mini cable for Earphone, Mini lens for Microscope for mobile repair use, Mini mould for separator tool, Mini tester stylus for mobile repair use, Oil fuel filter, PCB for speaker, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic extension rod for mobile stand, Plastic protection film for mobile, antistatic mat for mobile repair use, PVC sheet for back covers, Refresher for soldering tips for mobile repair use, Screen Guard Cutting Machine, Screen Protector, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Soldering needle for mobile repair use, Safety eye glass for mobile repair use, Soldering Paste (For Mobile Repair Use), soldering tips for mobile repair use, Tool Kit, USB Audio Cable, USB Dock, USB Hub, Wired earphone and Wired Joystick'. Furthermore, the said goods have also been brought into the APSEZ,

Mundra i.e. a place in India from a place outside India by sea. Hence, the same falls under the definition of 'import' as provided in the SEZ Act, 2005.

9.2 Whereas, on the basis of the examination report and investigation carried out in this regard, the quantity (in respect of number of pieces) and/ or weight of goods i.e. "PVC sheet for back covers" and "Screen Protector" have been found mis-declared. Further, the importer has also mis-classified the goods i.e. "Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Mini tester stylus for mobile repair use, Oil fuel filter, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic protection film for mobile, PVC sheet for back covers, Screen Guard Cutting Machine, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Tool Kit, USB Dock and USB Hub" under different CTHs as discussed at para-supra. These above stated facts have also been admitted by the importer's authorised representative in his statement dated 17.06.2025. Further, the imported goods are also found undervalued in view of the report submitted by the Chartered Engineer and hence are required to be re-assessed on the basis of CE report under Rule 9 of the CVR, 2007. Whereas, accordingly, it appears that, the importer has failed to declare true and correct CTH as well as assessable value of the goods imported vide the said BE and hence, the cargo is liable for confiscation under Section 111 (f), (l) and (m) of the Customs Act, 1962.

9.3 Accordingly, the assessable value of the imported goods appear to be re-determined as **Rs. 59,82,421/-** as per CE report. Accordingly, total duty on these imported goods comes to the tune of Rs. 21,08,490/- as discussed at para-supra instead of Rs. 2,46,731/- as self-assessed by the importer in the said BE, thus there appears non/short levy of Customs duty amounting to **Rs. 18,61,759/- [Rs. 21,08,490/- (minus) Rs. 2,46,731/-]**. Thus, by these act of omission and commission at the level of importer, it appears that, the importer has contravened the provisions of Section 46 and Section 17 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer in the form of Bill of Entry and also failed to assess their duty liability correctly and hence are liable for penalty under Sections 112(a)(ii) of the Customs Act, 1962.

The relevant portion of said provisions is as under:

Section 17. Assessment of duty. –

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

..

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

Section 46. Entry of goods on importation. –

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

9.4 It appears that the importer has knowingly submitted false and incorrect declaration in the invoice and bill of entry no. 8432785 dated 19.02.2025 submitted before Customs authorities. The importer has thereby rendered themselves liable for penalty under Section 114AA of the Customs Act, 1962.

9.5 The importer vide letter dated 17.06.2025 informed that they do not want any SCN and PH in the matter and are ready to pay duty, interest, fine & penalty, if arises. Also informed that they will not file any application for refund claim & appeal.

10. In view of the above facts, it appears that –

- i. The classifications of the goods, viz. Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Mini tester stylus for mobile repair use, Oil fuel filter, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic protection film for mobile, PVC sheet for back covers, Screen Guard Cutting Machine, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Tool Kit, USB Dock and USB Hub as declared by the importer in the Z Bill of Entry No. 8432785 dated 19.02.2025 are liable to be rejected and the goods are liable to be re-classified under different CTHs as discussed at para 5.1 to 5.17 of this IR.
- ii. The total assessable value of the imported goods is liable to be re-determined as Rs. **59,82,421/-** (Rupees Fifty-Nine Lakh Eighty-two thousand four hundred and twenty-one only), as discussed at para-supra of this IR instead of Rs. 7,50,256/- as declared in the Z Bill of Entry No. 8432785 dated 19.02.2025, under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

- iii. Total Customs duty involved in the imported goods comes to **Rs. 21,08,490/-** (Rupees Twenty-One Lakh Eight thousand four hundred and ninety only) as discussed at Para 7.1 to 7.3 of this IR, instead of Rs. 2,46,731/- as declared in the BE.
- iv. The Z bill of entry no. 8432785 dated 19.02.2025 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962.
- v. The goods having re-determined value of Rs. **59,82,421/-** have been imported by way of mis-declaration in contravention of Section 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (f), (l) & (m) of the Customs Act, 1962.
- vi. The importer i.e., M/s. Tech Wave Accessories are liable for Penalty under Section 112(a)(ii) and Section 114AA of the Customs Act, 1962 for the import of goods by way of mis-declaration.

RECORD OF PERSONAL HEARING

11. The importer vide letter dated 17.06.2025 requested for waiver of the Show cause notice and personal hearing in the matter and necessary adjudication /proceeding/action may be initiated in respect of the said Bill of Entry as per the Customs Act, 1962.

DISCUSSION & FINDING

12. I have carefully gone through the case records and applicable provisions of Law. I find that the Importer vide their letter dated 17.06.2025 has submitted that they do not want Show Cause Notice and Personal Hearing, thus, the condition of Principles of Natural Justice *under Section 122A of the Customs Act, 1962* has been complied with. Hence, I proceed to decide the case on the basis of facts and documentary evidences available on records.

13. The main issues before me are to decide whether-

- i. The classifications of the goods, viz. Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Mini tester stylus for mobile repair use, Oil fuel filter, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic protection film for mobile, PVC sheet for back covers, Screen Guard Cutting Machine, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Tool Kit, USB Dock and USB Hub as declared by the importer in the Z Bill of Entry No. 8432785 dated 19.02.2025 are liable to

be rejected and the goods are liable to be re-classified under different CTHs as discussed at para 5.1 to 5.17 of this IR.

- ii. The total assessable value of the imported goods is liable to be re-determined as Rs. **59,82,421/-** (Rupees Fifty-Nine Lakh Eighty-two thousand four hundred and twenty-one only), as discussed at para-supra of this IR instead of Rs. 7,50,256/- as declared in the Z Bill of Entry No. 8432785 dated 19.02.2025, under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.
- iii. Total Customs duty involved in the imported goods comes to **Rs. 21,08,490/-** (Rupees Twenty-One Lakh Eight thousand four hundred and ninety only) as discussed at Para 7.1 to 7.3 of this IR, instead of Rs. 2,46,731/- as declared in the BE.
- iv. The Z bill of entry no. 8432785 dated 19.02.2025 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962.
- v. The goods having re-determined value of Rs. **59,82,421/-** have been imported by way of mis-declaration in contravention of Section 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (f), (l) & (m) of the Customs Act, 1962.
- vi. The importer i.e., M/s. Tech Wave Accessories are liable for Penalty under Section 112(a)(ii) and Section 114AA of the Customs Act, 1962 for the import of goods by way of mis-declaration.

14. I find that M/s Tech Wave Accessories, had filed Z Bill of Entry No. 8432785 dated 19.02.2025 for import of goods viz. 'Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, Cable for tool kit, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Metal platform for Soldering Iron for mobile repair use, mini cable for Earphone, Mini lens for Microscope for mobile repair use, Mini mould for separator tool, Mini tester stylus for mobile repair use, Oil fuel filter, PCB for speaker, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic extension rod for mobile stand, Plastic protection film for mobile, antistatic mat for mobile repair use, PVC sheet for back covers, Refresher for soldering tips for mobile repair use, Screen Guard Cutting Machine, Screen Protector, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Soldering needle for mobile repair use, Safety eye glass for mobile repair use, Soldering Paste (For Mobile Repair Use), soldering tips for

mobile repair use, Tool Kit, USB Audio Cable, USB Dock, USB Hub, Wired earphone and Wired Joystick'. Furthermore, the said goods have also been brought into the APSEZ, Mundra i.e. a place in India from a place outside India by sea. Hence, the same falls under the definition of 'import' as provided in the SEZ Act, 2005.

14.1. I find that, on the basis of the examination report and investigation carried out in this regard, the quantity (in respect of number of pieces) and/ or weight of goods i.e. "PVC sheet for back covers" and "Screen Protector" have been found mis-declared. Further, the importer has also mis-classified the goods i.e. "Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Mini tester stylus for mobile repair use, Oil fuel filter, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic protection film for mobile, PVC sheet for back covers, Screen Guard Cutting Machine, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Tool Kit, USB Dock and USB Hub" under different CTHs as discussed at para 5 under different sub paras. These above stated facts have also been admitted by the importer's authorised representative in his statement dated 17.06.2025.

14.2. I find that, the imported goods are also found undervalued in view of the report submitted by the Chartered Engineer and hence the declared value rejected under Rule 12 of CVR, 2007. Further, the value of the goods re-determined on the basis of CE report under Rule 9 of the CVR, 2007 and same needs to be re-assessed in BE. The re-determined value of the goods comes out Rs. 59,82,421/- as per CE report in para 4.2 above.

14.3. I find that, total duty on these imported goods comes to the tune of Rs. 21,08,490/- as discussed at para 7.2 instead of Rs. 2,46,731/- as self-assessed by the importer in the said BE. The importer has not paid/short paid the Customs duty amounting to **Rs. 18,61,759/-**.

14.4. I find that, by these act of omission and commission at the level of importer, it evident that, the importer has contravened the provisions of Section 46 and Section 17 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer in the form of Bill of Entry and also failed to assess their duty liability correctly and hence, the cargo is liable for confiscation under Section 111 (f), (l) and (m) of the Customs Act, 1962. The importer is also liable for penalty under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

15. I find that the relevant legal provisions are reproduced below for ease of reference:

RELEVANT LEGAL PROVISIONS:

(A) RELEVANT LEGAL PROVISIONS:

RELEVANT PROVISIONS OF SEZ ACT, 2005:

2. Definitions.— In this Act, unless the context otherwise requires,—

.....

(o) “**import**” means—

(i) *bringing goods or receiving services, in a Special Economic Zone, by a Unit or Developer from a place outside India by land, sea or air or by any other mode, whether physical or otherwise; or*

(ii) *receiving goods, or services by a Unit or Developer from another Unit or Developer of the same Special Economic Zone or a different Special Economic Zone;*

Section 21: Single enforcement officer or agency for notified offences.

—

1. *The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*
2. *The Central Government may, by general or special order, authorise any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.*
3. *Every officer or agency authorised under sub-section (2) shall have all the corresponding powers of investigation, inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.*

Section 22: Investigation, inspection, search or seizure.—

The agency or officer, specified under section 20 or section 21, may, with prior intimation to the Development Commissioner concerned, carry out the investigation, inspection, search or seizure in the Special Economic Zone or in a Unit if such agency or officer has reasons to believe (reasons to be recorded in writing) that a notified offence has been committed or is likely to be committed in the Special Economic Zone:

Provided that no investigation, inspection, search or seizure shall be carried out in a Special Economic Zone by any agency or officer other than those referred to in sub-section (2) or sub-section (3) of section 21 without prior approval of the Development Commissioner concerned:

Provided further that any officer or agency, if so authorised by the Central Government, may carry out the investigation, inspection, search or seizure in the Special Economic Zone or Unit without prior intimation or approval of the Development Commissioner

Notification Nos. 2665(E) and 2667(E) dated 05.08.2016:

3. *In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government by Notification No. 2667(E) dated 05.08.2016 issued by the Ministry of Commerce & Industry, has authorized the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned. Under Section 21(1) of the SEZ Act, 2005, the Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*
4. *The Central Government, by the Notification 2665(E) dated 05.08.2016 has notified offences contained in Sections 28, 28AA, 28AAA, 74, 75, 111, 113, 115, 124, 135 and 104 of the Customs Act, 1962 (52 of 1962) as offences under the SEZ Act, 2005.*

C. RELEVANT PROVISIONS OF SPECIAL ECONOMIC ZONES RULES, 2006:

47(4) *Valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and rules made thereunder.*

47 (5) *Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorise operations under Special Economic Zones Act, 2005, transactions, and goods and services related thereto, shall be made by the Jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, Central Excise Act, 1944, and the Finance Act, 1994 and the rules made thereunder or the notifications issued thereunder.*

(C) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

Section 2(22): *"goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*

Section 2(23): *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

Section 2(25): *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

Section 2(26): *"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;*

Section 2(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.

Section 11A: "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.

Section 17. Assessment of duty. –

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

..

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

Section 46. Entry of goods on importation. –

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

Section 111. Confiscation of improperly imported goods, etc. – The following goods brought from a place outside India shall be liable to confiscation:-

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

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

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

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Section 112. Penalty for improper importation of goods, etc. –

Any person,-

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,-

(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:

114AA. Penalty for use of false and incorrect material.

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

(D) Relevant Provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:

“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;

vii. the price of the goods on the domestic market of the country of exportation;

viii. 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;

ix. the price of the goods for the export to a country other than India;

x. 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.

16 . In view of the above, I find that the importer has contravened the provisions of Section 46 and Section 17 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer in the form of Bill of Entry and also failed to assess their duty liability correctly and hence, the cargo is liable for confiscation under Section 111 (f), (l) and (m) of the Customs Act, 1962. The importer is also liable for penalty under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

17. In view of the foregoing discussion and findings, I pass the following order:

ORDER

-

- i. I order to reject the classification of the goods, viz. Blowing Tool for mobile repair use, Bluetooth Wireless Earphone, DC Power connector for mobile repair use, Internal MIC, Internal rubber keypads for Joystick, Internal speaker cone for USB speaker, Internal wire for Handsfree, Mini tester stylus for mobile repair use, Oil fuel filter, PCB Holder for mobile repair use, Plastic connector parts for mini torch, Plastic protection film for mobile, PVC sheet for back covers, Screen Guard Cutting Machine, Small paster kit for pasting temper glass, Separator tool for mobile repair use, small speaker with AUX/USB, Tool Kit, USB Dock and USB Hub as declared by the importer in the Z Bill of Entry No. 8432785 dated 19.02.2025 and order to re-determined the CTH of the goods as discussed in para 5.1 to 5.17 above.
- ii. I order to reject the declared assessable value of the goods imported under Z Bill of Entry No. 8432785 dated 19.02.2025 i.e. **Rs. 7,50,256/-** and order to re-determined at **Rs. 59,82,421/-** (Fifty-Nine Lakh Eighty-Two Thousand Four Hundred Twenty-One) as discussed above under Rule 9 of the CVR, 2007 read with Section 14 of the Customs Act, 1962. I order for re-assessment of the goods imported vide Z Bill of Entry No. 8432785 dated 19.02.2025 accordingly under Section 17(4) of the Customs Act, 1962.
- iii. I order to reject the self-assessment of Bill of Entry No. 8432785 dated 19.02.2025 and order to re-assess the BE with total consequential duty of **Rs. 21,08,490/-** (Rupees Twenty-One Lakh Eight Thousand Four Hundred Ninety) instead of declared duty of **Rs. 2,46,731/-** (Rupees Two Lakh Forty-Six Thousand Seven Hundred Thirty-One). The differential duty comes out **Rs. 18,61,759/-** (Rupees Eighteen Lakh Sixty-One Thousand Seven Hundred Fifty-Nine).
- iv. I order for confiscation of the goods the goods imported vide bill of Entry No. 8432785 dated 19.02.2025 having re-determined value is **Rs. 59,82,421/-** (Fifty-Nine Lakh Eighty-Two Thousand Four Hundred Twenty-One) under Section 111(f), 111(l) and 111(m) of the Customs Act, 1962. However, I give an option to the Importer M/s Tech Wave Accessories to re-deem the goods under provisions of Section 125 of Customs Act, 1962 on payment of Redemption Fine of **Rs. 5,00,000/- (Rs. Five Lakh Only)**.
- v. I order to impose penalty of **Rs. 1,50,000/- (Rs. One Lakh Fifty thousand only)** on the importer M/s Tech Wave Accessories under

Section 112(a)(ii) of Customs Act, 1962.

- vi. I order to impose penalty of **Rs. 2,00,000/- (Rs. Two Lakh only)** on the importer M/s Tech Wave Accessories under Section 114AA of Customs Act, 1962.

20. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under 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.

Additional Commissioner
Import Section
Custom House, Mundra

F. No. CUS/APR/INV/360/2025-Group 5-6

26-06-2025

To,
M/s Tech Wave Accessories,
Pvt-203, Second Floor,
IN-9-A-1/2, Karol Bagh,
Delhi- 110005.

Copy to:

1. The Dy. Commissioner of Customs, Review Section, CH, Mundra
2. The Dy. Commissioner of Customs, TRC Section, CH, Mundra
3. The Dy. Commissioner of Customs, EDI Section, CH, Mundra
4. Guard file