प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा

OFFICE OF THE PRINCIPAL COMMISSIONER,

CUSTOM HOUSE, MUNDRA

Port User Building (PUB), Mundra (Gujarat – 370421)

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A	फा /.सं .FILE NO.	CUS/ICFS/MISC/939/2026-Docks Examn-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/368/2025-26
C	द्वारा पारित किया गया PASSED BY	Dipak Zala Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	14-10-2026
E	जारी करने की तिथि DATE OF ISSUE	14-10-2026
F	कारण बताओ नोटिस संएवं . तिथि SCN NUMBER & DATE	Importer requested for SCN and PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/ PARTY/ IMPORTER	M/s. DCG Cables & Wires Limited (IEC AAGCD3751J) Survey No. 741, Near Atul Green Bricks, Bhayala, Bavla, Ahmedabad - 382220

1. यह अपील आदेश संबंधित को निःशुल्क प्रदान किया जाता है।
   This Order-in-Original is granted to the concerned free of charge.

2. 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 the 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, 4 TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009."

3. उक्त अपील यह आदेश भेजने की दिनांक से 3 माह के भीतर दाखिल की जानी चाहिए।
   Appeal shall be filed within three months from the date of communication of this order.

4. 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 the Court Fees Act; it must be accompanied by –

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रूपये 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 a Court Fee Stamp of Rs.5/- under the Court Fees Act, whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी/दण्ड/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिए। 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 must be followed 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

1. M/s DCG Cables & Wires Limited (IEC AAGCD3751J) (hereinafter referred to as 'the importer'), having its address at Survey No. 741, Near Atul Green Bricks, Bhayala, Bavla, Ahmedabad - 382220, filed Bill of Entry No. 2631579 dated 20.07.2026 for home consumption through its Customs Broker M/s Venus Sea-Air Services Private Limited at Customs House, Mundra. The consignment originated in China and was supplied by M/s Jiangyin City Source Technology Co., Ltd., China, under Commercial Invoice No. DY260605 dated 05.06.2026.

TABLE-A

Item	Description as declared	Declared CTH	Qty.	Invoice value	Assessable value
1	Bobbin (parts of rope or cable-making machine) (as per invoice)	84797900	81 PCS	USD 10,692	Rs. 10,39,262.40 (declared)

2. The impugned bill of entry was selected for examination by RMS with order "check seal no. of all containers, examine 100% of respective areas indicated against each selected container and additional other areas for verification of instruction/ order and CCR as may be necessary. *Verify declared description, quantity and specification*."

3. During examination, it was observed that the imported goods appear to be bobbins/spools made of iron and steel. The goods do not appear to possess any mechanical system, moving parts, power transmission arrangement or individual mechanical function so as to qualify as a machine or mechanical appliance of Chapter 84. Further, the examination report specifically states that the importer declared the goods under CTH 84797900, which covers "Machines and mechanical appliances having individual functions, not specified or included elsewhere in Chapter 84." However, the examined goods appear to be articles of iron and steel serving as bobbins/spools, not machines or mechanical appliances with an individual function. Further, Section XVI of the First Schedule to the Customs Tariff specifically excludes certain articles from its scope. Under the Section Notes to Section XVI, bobbins are excluded from coverage under this Section, which includes Chapter 84. Therefore, the goods do not appear to merit classification under Chapter 84.

4.1. The goods were examined, and a technical inspection was carried out by M/s ACE Consulting Engineers on 21.08.2026. Chartered Engineer Certificate No. ACE/CFSTRNS/2026/5704 dated 24.08.2026 records that 81 brand-new bobbins of apparent size 800 x 600 mm were found. The goods were painted blue, and each bobbin comprised two reinforced circular side flanges, a cylindrical barrel, a central mounting bore and auxiliary holes.

The Chartered Engineer identified the goods as heavy-duty steel winding bobbins/reels of approximately 800 mm diameter, suitable for fitting on powered take-up equipment and intended for controlled winding, handling, storage and dispatch of copper and aluminium strips. The report further records that no catalogue, engineering drawing, detailed technical specification or manufacturer price list was made available.

4.2. For valuation, the Chartered Engineer observed that, considering the apparent 800 mm diameter, steel construction, reinforced industrial design, approximate weight, physical condition and intended use on cable-manufacturing take-up machinery, a reasonable indicative FOB value of USD 155 per bobbin may be considered fair. For 81 bobbins, the CE-indicated FOB value works out to USD 12,555, compared with the declared total CIF invoice value of USD 10,692 (USD 132 per piece). The CE clarified that no engineering drawings, detailed technical specifications, or manufacturer price list were furnished, and that the estimate was based on the visible design/construction, size, apparent condition, approximate weight, and prevailing value of comparable 800 mm steel cable bobbins.

5.1. Scrutiny of the tariff declaration showed that CTH 84797900 pertains to passenger boarding bridges: other, and does not cover bobbins or parts of rope- or cable-making machinery. Further, Note 1(c) to Section XVI specifically excludes bobbins, spools, cops, cones, cores, reels or similar supports, of any material, from Section XVI. The examination and Chartered Engineer report establish that the imported goods are heavy-duty steel winding bobbins/reels. Relevant entries of the correct CTHs ascertained on the basis of description & physical appearance of the goods found during examination and their intended use are as under:

7326	**Other Articles of Iron or Steel**
7326 90	- Other:
	--- Other:
73269099	---- Other

Accordingly, the goods appeared appropriately classifiable under CTH 73269099 as other articles of iron or steel: other: other.

5.2. The National Import Database (NIDB) was also checked for contemporaneous imports. The available records show comparable goods of Chinese origin, including "M.S. Bobbins (for drawn wire winding)" under Bill of Entry No. 9703962 dated 05.06.2026, "Steel Bobbin Double Layer High Speed PND560" and "Steel Bobbin Double Layer High Speed PND630" under Bill of Entry No. 2241834 dated 01.07.2026, and "Steel Bobbin Double Layer-630 MM" under Bill of Entry No. 9622621 dated 01.06.2026, classified under CTH 73269099. These contemporaneous import records corroborate the classification of the subject steel winding bobbins under CTH 73269099.

5.3. The CE-indicated enhanced unit value of USD 155 was examined for customs valuation. For 81 bobbins, the enhanced total value works out to USD 12,555. As the subject Bill of Entry and commercial invoice are on CIF terms, no separate addition towards freight or insurance is made. Applying the notified exchange rate of Rs. 97.20 per USD adopted in the Bill of Entry, the re-determined assessable value works out to Rs. 12,20,346/-.

5.4. It was further noticed that no Steel Import Monitoring System (SIMS) Registration Number or its validity particulars were declared in the Bill of Entry, and no SIMS registration was produced by the importer. DGFT Notification No. 33/2015-2020 dated 28.09.2020 inserted a policy condition requiring compulsory SIMS registration for imports under all HS codes of Chapter 73, with implementation for Bills of Entry filed on or after 16.10.2020. Therefore, upon correct classification under CTH 73269099, the subject import also required a valid SIMS registration.

6. On the above basis, the declared transaction value and tariff self-assessment appeared incorrect and liable to re-determination/re-assessment under Section 17(4) of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The import also appeared contrary to the compulsory SIMS policy condition applicable to Chapter 73. At the effective rates applicable to CTH 73269099, namely BCD at 15%, SWS at 10% of BCD and IGST at 18%, the duty works out as follows:

TABLE-B

Assessable value	BCD @15%	SWS @10% of BCD	IGST @18%	Total duty	Duty already assessed	Differential duty
Rs. 12,20,346.00	Rs. 1,83,051.90	Rs. 18,305.19	Rs. 2,55,906.56	Rs. 4,57,264	Rs. 2,88,240	Rs. 1,69,024

7. The declaration did not correspond with the goods in the material particulars of classification and value. Adoption of the re-determined assessable value of Rs. 12,20,346/- and CTH 73269099 results in total duty of Rs. 4,57,264/- as against duty of Rs. 2,88,240/- already assessed, leaving differential duty of Rs. 1,69,024/-. Further, under Chapter 73, goods were imported without compulsory SIMS registration. The goods therefore appeared liable to confiscation under Sections 111(d) and 111(m), and the acts and omissions appeared to attract penalties under Sections 112(a)(i) and 114AA of the Customs Act, 1962.

RELEVANT LEGAL PROVISIONS

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

(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;

8.2 **Section 11A.Definitions-**

In this Act, unless the context otherwise requires,

a. "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.

8.3 **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.

8.4 **Section 46. Entry of goods on importation. –**

(1) The importer of any goods, other than goods intended for transit or transhipment, 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:

….

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

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

namely:

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

8 . 5 **Section 111. Confiscation of improperly imported goods, etc. –** The following goods brought from a place outside India shall be liable to confiscation:-

…..

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

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

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

Any person,-

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

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

shall be liable,-

i. in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty of 1 [not exceeding the value of the goods or five thousand rupees], whichever is the greater;
ii. in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher.

8.7 **Section 114AA: Penalty for use of false and incorrect material.** –

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

8.8. Note 1(c) to Section XVI excludes bobbins, spools, cops, cones, cores, reels or

similar supports, of any material, from that Section. Heading 7326 covers other articles of iron or steel and tariff item 73269099 covers other articles of iron or steel: other: other.

8.9. Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 permits rejection of the declared transaction value where the proper officer has reason to doubt its truth or accuracy and, after seeking information and considering the material available, the doubt is not dispelled. On rejection, value is required to be determined sequentially under Rules 4 to 9.

8.10. Rule 9 provides for determination by reasonable means consistent with the principles and general provisions of the Rules and Section 14 of the Customs Act, 1962, where value cannot be determined under the preceding rules.

8.11. DGFT Notification No. 33/2015-2020 dated 28.09.2020 inserted a policy condition in Chapter 73 of ITC (HS), Schedule I, providing that import under all HS codes of Chapter 73 shall require compulsory registration under the Steel Import Monitoring System (SIMS). Public Notice No. 19/2015-2020 dated 28.09.2020 made this requirement applicable to Bills of Entry filed on or after 16.10.2020. Under the SIMS framework, the importer must furnish advance online information, obtain an automatic Registration Number, and declare the Registration Number and its expiry date in the Bill of Entry for Customs clearance. DGFT Notification No. 28/2023 dated 28.08.2023 standardised the registration fee at Rs. 500/- per registration, and SIMS 2.0 became operational from 25.07.2024 under DGFT Trade Notice No. 10/2024-25.

8.12. Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992 empowers the Central Government to make provisions to restrict or otherwise regulate imports. Under Section 3(3), goods to which such an order applies are deemed to be goods whose import has been prohibited under Section 11 of the Customs Act, 1962. Consequently, non-compliance with a mandatory import-policy condition renders the goods liable to action under Section 111(d) of the Customs Act, 1962.

WAIVER OF SHOW CAUSE NOTICE AND PERSONAL HEARING

9. The importer, vide letter dated 18.08.2026, stated that it had imported bobbins and filed the Bill of Entry under HSN 84797900; that during assessment the goods were observed to be classifiable under Chapter 73; and that it accepted the proposed classification and was ready to pay applicable differential duty, fine and penalty. The importer expressly requested waiver of issuance of Show Cause Notice and Personal Hearing and requested adjudication on merits on the basis of the available record. Further, the importer has now submitted a valid SIMS registration No. MOSSIMS100926680507 dated 10.09.2026 and accepted the Chartered Engineer Certificate No. ACE/CFSTRNS/2026/5704 dated 24.08.2026.

DISCUSSION AND FINDINGS

10. I have carefully gone through the Bill of Entry, invoice particulars, examination material, Chartered Engineer Certificate and the importer's written waiver and acceptance. Since the importer has expressly waived issuance of written Show Cause Notice and Personal Hearing and has requested immediate adjudication, I find that the statutory opportunity contemplated under Sections 124 and 122A has been consciously waived. I therefore proceed to decide the matter on the basis of the available documentary record.

11. The issues for determination are: (i) the correct classification of the imported bobbins; (ii) applicability of the compulsory SIMS requirement and the consequence of its non-compliance; (iii) whether the declared transaction value is acceptable and, if not, the appropriate re-determined assessable value; (iv) consequential re-assessment and differential duty; (v) liability of the goods to confiscation under Sections 111(d) and 111(m); and (vi) liability of the importer to penalties under Sections 112(a)(i), 112(a)(ii) and 114AA.

12.1. Regarding the first issue, I find that the importer declared the goods under CTH 84797900 as Bobbin (parts of rope- or cable-making machinery). I find that the declared tariff item does not describe such parts; it covers "passenger boarding bridges: other". Even if the importer intended to claim classification as machinery parts, the specific exclusion contained in Note 1(c) to Section XVI applies to bobbins, spools, reels and similar supports of any material. Therefore, the subject bobbins cannot be classified in Chapter 84 merely because they are fitted on or used with cable-manufacturing take-up equipment.

12.2. The CE's physical description establishes that the goods are heavy-duty steel bobbins comprising reinforced circular flanges, cylindrical barrels, central mounting bores and auxiliary holes. Their function is to support wound copper/aluminium strip during winding, storage and dispatch; they do not themselves perform an independent mechanical function. The essential character and identity are therefore those of steel supports/reels, not parts of machinery of Chapter 84.

12.3. I further find that the NIDB contemporaneous import data placed on record shows comparable M.S. bobbins for drawn-wire winding and double-layer steel bobbins, including PND560, PND630 and 630 mm models, being assessed under CTH 73269099. The examination report, Chartered Engineer's technical description and contemporary import practice thus consistently support classification under CTH 73269099.

12.4. Applying GIR 1, Note 1(c) to Section XVI and the terms of heading 7326, the relevant tariff hierarchy is: Heading 7326 — Other articles of iron or steel; Sub-heading 732690 — Other; and Tariff Item 73269099 — Other. Thus, under the tariff sequence "7326 Other articles of iron or steel / 732690 - Other / --- Other / 73269099 ---- Other", I hold that the subject goods are appropriately classifiable under CTH 73269099. The importer has also expressly accepted classification under Chapter 73. Accordingly, I reject the declared classification under CTH

84797900 and order classification under CTH 73269099.

13. Regarding the second issue, I find that CTH 73269099 falls in Chapter 73 and is squarely covered by the compulsory SIMS policy condition introduced through DGFT Notification No. 33/2015-2020 read with DGFT Notification No. 28/2023 dated 28.08.2023, and SIMS 2.0 became operational from 25.07.2024 under DGFT Trade Notice No. 10/2024-25. The subject Bill of Entry was filed on 20.07.2026, long after the requirement became effective. The Bill of Entry does not contain a SIMS Registration Number or expiry date, and the importer has not produced any registration covering the consignment. The declaration under Chapter 84 effectively avoided the SIMS declaration and scrutiny applicable to Chapter 73 goods. The requirement is not a post-clearance formality: advance registration and declaration of the valid number in the Bill of Entry are conditions governing lawful import and Customs clearance. I therefore hold that the goods were imported in breach of the compulsory SIMS policy condition and are liable to confiscation under Section 111(d) of the Customs Act, 1962. However, I find that the importer has now submitted a valid SIMS registration No. MOSSIMS100926680507 dated 10.09.2026.

14.1. Regarding the third issue, I find that Section 17(4) of the Customs Act, 1962 provides that "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." In the present case, I find that the importer has failed to declare the correct classification of the goods and its value, thereby rendering the self-assessment incorrect and incomplete.

14.2. I find that the declared assessable value is Rs. 10,39,262.40 based on the supplier's CIF invoice value of USD 10,692, equivalent to USD 132 per bobbin. The goods are brand-new heavy-duty steel winding bobbins of apparent size 800 x 600 mm. On physical inspection, the Chartered Engineer considered their size, steel construction, reinforced flanges and barrel, approximate weight, visible industrial design, condition and intended use and opined that a reasonable indicative FOB value is USD 155 per bobbin. The CE value for 81 pieces therefore works out to USD 12,555, which is materially higher than even the declared CIF value.

14.3. The CE has transparently disclosed the limitations of the exercise: no engineering drawings, detailed specifications or manufacturer's price list were made available for direct comparison. At the same time, the opinion is not a bare assertion. It is based on an inspection of the entire class of goods, their apparent dimensions and condition, steel construction, reinforced industrial design, approximate weight, and the prevailing value of comparable 800 mm steel cable bobbins. The importer, despite being the buyer and having access to the supplier, has not produced any further technical or price material to explain why brand-new industrial bobbins valued by the CE at USD 155 FOB per piece were invoiced at USD 132 per piece on CIF terms. These circumstances create reasonable doubt regarding the truth and accuracy of the declared transaction value, which remains undisplaced. I accordingly reject the declared transaction value under Rule 12.

14.4. No contemporaneous transaction values of identical or similar goods with sufficient particulars and permissible adjustments have been placed on record for determination under Rules 4 or 5. The deductive and computed value methods under Rules 7 and 8 also cannot be applied for want of the necessary resale, cost and profit data. The value is therefore determined under Rule 9 by reasonable means consistent with Section 14 and the Valuation Rules, using the CE's inspection-based indicative value of USD 155 per bobbin.

14.5. I accordingly adopt the CE-indicated enhanced unit value of USD 155 for re-assessment. For 81 bobbins, the total enhanced value is USD 12,555. Applying the Bill of Entry exchange rate of Rs. 97.20 per USD, I re-determine the assessable value at Rs. 12,20,346/-.

15.1. Regarding the fourth issue, I find that the re-determined assessable value of Rs. 12,20,346/-, BCD at 15% works out to Rs. 1,83,051.90, SWS at 10% of BCD to Rs. 18,305.19 and IGST at 18% to Rs. 2,55,906.56. The total re-assessed duty is thus Rs. 4,57,264/- as against Rs. 2,88,240 already assessed. The differential duty is Rs. 1,69,024/-. I accordingly hold that the Bill of Entry is liable to re-assessment under Section 17(4) and the differential duty is payable before clearance.

15.2. Regarding the fifth issue, I find that the imported goods were entered under a tariff item that did not correspond to their actual material identity and at a value that has not withstood verification under Rule 12. Classification and value are material particulars of a Bill of Entry because they directly govern assessment. The goods therefore did not correspond with the entry in material particulars of classification and value and are liable to confiscation under Section 111(m). Independently, their import under CTH 73269099 without compulsory SIMS registration was contrary to the policy condition governing Chapter 73 imports, rendering them liable to confiscation under Section 111(d).

16.1. Regarding the sixth issue, I find that the importer was required to obtain a valid SIMS registration and declare its number and expiry date in the Bill of Entry. By filing the goods under Chapter 84 without SIMS particulars, the importer failed to comply with a mandatory policy condition and thereby rendered the goods liable to confiscation under Section 111(d). The incorrect classification and value further rendered the goods liable to confiscation under Section 111(m). Since the goods were imported contrary to a prohibition imposed under the Foreign Trade (Development and Regulation) Act, 1992 read with the applicable DGFT policy condition, the importer is liable to penalty under Section 112(a)(i). Further, by presenting and subscribing a self-assessment containing incorrect material particulars of classification and value, the importer committed acts and omissions that rendered the goods liable to confiscation under Section 111(m). The importer is consequently liable to penalty under Section 112(a)(ii).

16.2. As regards Section 114AA, the importer used a Bill of Entry declaring an unrelated machinery tariff item and a transaction value which remained materially below the CE's inspection-based estimate. The classification, value and consequent

self-assessment were material to duty. In the totality of these facts, including the importer's failure to substantiate the declared value with technical or price material and its written request for adjudication with payment of applicable duty, fine and penalty, I find that materially incorrect particulars were knowingly used for assessment, attracting Section 114AA.

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

ORDER

(i) I order to reject the declared classification of the imported item, i.e. "Bobbin (parts of rope or cable-making machine)" under CTH 84797900 in Bill of Entry No. 2631579 dated 20.07.2026 and order its re-classification under CTH 73269099;

(ii) I order to reject the declared transaction value under Rule 12 in respect of Bill of Entry No. 2631579 dated 20.07.2026 and order re-determination of the assessable value at Rs. 12,20,346/- (Rupees Twelve Lakh Twenty Thousand Three Hundred Forty-Six only) under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007;

(iii) I reject the self-assessment to the extent of value, tariff classification and duty and order re-assessment of Bill of Entry No. 2631579 dated 20.07.2026 under Section 17(4) of the Customs Act, 1962. The re-assessed duty is Rs. 4,57,264 and order the importer to pay differential duty of **Rs. 1,69,024/- (Rupees One Lakh Sixty-Nine Thousand Twenty-Four only)**;

(iv) I order confiscation of the imported goods under Bill of Entry No. 2631579 dated 20.07.2026, having re-determined assessable value of Rs. 12,20,346/-, under Sections 111(d) and 111(m) of the Customs Act, 1962 for import without compulsory SIMS registration and for incorrect material particulars of classification and value. However, I find that the importer has now submitted a valid SIMS registration No. MOSSIMS100926680507 dated 10.09.2026. In view of the above, I allow the importer an option to redeem the same for the purpose of home consumption on payment of the Redemption Fine of **Rs.1,20,000/- (Rupees One Lakh Twenty Thousand only)** under Section 125(1) of Customs Act, 1962.;

(v) I impose penalty of **Rs. 5,000/- (Rupees Five Thousand only)** on M/s DCG Cables & Wires Limited under Section 112(a)(i) of the Customs Act, 1962;

(vi) I impose penalty of **Rs.16,000/- (Rupees Sixteen Thousand only)** on M/s DCG Cables & Wires Limited under Section 112(a)(ii) of the Customs Act, 1962;

(vi) I impose penalty of **Rs. 10,000/- (Rupees Ten Thousand only)** on M/s DCG Cables & Wires Limited under Section 114AA of the Customs Act, 1962.

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

Digitally signed by
Dipakbhai Zala
Date: 14-10-2026
12:09:05

(Dipak Zala)

Additional Commissioner of Customs
Custom House, Mundra

To,

M/s DCG Cables & Wires Limited
Survey No. 741, Near Atul Green Bricks, Bhayala, Bavla,
Ahmedabad, Gujarat - 382220

Copy to:

1. The Deputy Commissioner, Review, Custom House, Mundra
2. The Deputy Commissioner, TRC, Custom House, Mundra
3. The Deputy Commissioner, EDI, Custom House, Mundra
4. The Deputy Commissioner, Docks Examination, Mundra
5. Guard File