	कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात-370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421 Email ID: group4-mundra@gov.in		
A.	File NO.	**:**	**CUS/APR/INV/595/2026-Gr 4-O/o Pr Commr-Cus-Mundra**
B.	Order-in-Original No.	**:**	**MCH/ADC/ZDC/312/2026-27**
C.	Passed by	**:**	**Shri Dipak Zala, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra**
D.	Date of order and Date of issue	**:**	**17.09.2026 17.09.2026**
E.	Bill of Entry No.	**:**	**Z-Bill of Entry No. 2765358 dated 27.07.2026**
F.	SCN F. No. & Date	**:**	**SCN Waived on the request of the importer vide letter dated 27.08.2026**
G.	Noticee(s)/Party/ Importer	**:**	**M/s. Dhanlaxmi Logistics, holding IEC No. CKNPR1755E and located at 109, Sadguru Empire, Opp Bharat Petroleum, Mundra-370421**

1. यह अपील आदेश संबन्धित को नि:शुल्कप्रदान 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 सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 18A के अंतर्गत प्रपत्रसीए- 1-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(1) of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

**सीमाशुल्क आयुक्त (अपील),
चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड,
नवरंगपुरा, अहमदाबाद-380 009
THE COMMISSIONER OF CUSTOMS (APPEALS), Ahmedabad
4th Floor, HUDCO Building, Ishwar Bhuvan Road,
Navrangpura, Ahmedabad-380 009**

उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर, "पर्याप्त कारण होने पर अतिरिक्त 30 दिनों के लिए बढ़ाया जा सकता है" दाखिल की जानी चाहिए।

Appeal shall be filed within 60 Days from the date of communication of this order extendable by a further 30 days for sufficient cause.

3. उक्त अपील के उपर 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 ₹ 5/- under Court Fee Act it must accompanied by –

(i) उक्त अपील की एक प्रति और
A copy of the appeal, and

(ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम - 1870 केमदसं॰ -6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।
This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of ₹ 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

4. अपीलज्ञापनकेसाथड्यूटि/ ब्याज/ दण्ड/ जुर्मानाआदिकेभुगतानकाप्रमाणसंलग्नकियाजानाचाहिये।
Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

5. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम,1982 और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

6. 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 (A) 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.

ISSUE IN BRIEF:

M/s. Dhanlaxmi Logistics (IEC- CKNPR1755E), at 109, Sadguru Empire, Opp Bharat Petroleum, Mundra-370421 (hereinafter referred to as *'Importer'* for the sake of brevity) have filed Bill of Entry No. 2765358 dated 27.07.2026 for import of Hardware Fittings (CTH 83024200); Spare Parts for fan (84149090); Car Accessories (87089900) etc. The table below summarises the particular in respect of **BE No.** 2765358 **(Z-Type) dated 27.07.2026**:

Sr. No.	Containers No	Gross Weight declared in BE/BL (in Kgs)	BL No. and Date	Value declared in Rs.
1	TIIU7335401	24020	EMIVCHNSCN056990	11,48,506

			& 06.07.2026	

2. The officers of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no. TIIU7335401 covered under the Z type Bill of Entry No. 2765358 dated 27.07.2026 under the panchnama dated 04.08.2026 in presence of Sh. Mohammad Tariq Siddiqui, Manager Operation, M/s. OWS Warehouse Services LLP, APSEZ warehousing unit, Mundra and Sh. Gadhvi Maheshkumar Bharmal, Authorized representative of the importer M/s. Dhanlaxmi Logistics Limited. Detail of the goods are in below table.

TABLE-A

S No	Declared CTH	Declared description	Qty	UQC	Declared Assessable Value	Declared Duty
1	83089099	Hook	135	KGS	11,153.7	3,455.4
2	39269099	Plastic Artificial Flower	1990	KGS	87,042.6	32,614.8
3	87149990	Parts and Accessories of Automobile	1420	KGS	20,295.36	7,604.6
4	84149090	Spare Parts for Fan	1420	KGS	1,13,122.8	36,366.9
5	48201090	Note Book (PIMS Original-DPIIT-PPR-2026-533979	1360	KGS	1,29,548.16	14,250.3
6	39269099	Spare parts for mobile repairing	81	PCS	2,047.03	767.1
7	83024200	Hardware Fitting	11250	KGS	5,46,750	2,04,867.2
8	64069090	Footwear Accessories	1050	KGS	35,721	15,702.9
9	87089900	Car Accessories	3300	KGS	1,28,304	48,075.6
10	95066290	Inflatable swimming pool	41	PCS	3,188.16	1,401.5
11	42022290	Bags	270	PCS	11,809.8	4,425.1
12	84219990	Household Item Air filter Parts	14	PCS	2,041.2	566.1
13	39269099	Packing Material	560	KGS	28,304.64	10,605.8
14	61062010	Girls Synthetic Knitted Top	500	PCS	11,178	14,996.4
Total					11,48,506	3,95,699

3. **STATUS OF INVESTIGATION AND ALLEGATIONS:**

During the examination it was found that the container was stuffed with cartons packed in pp bags and further, the goods of container were 100% destuffed in the warehouse and segregated item-wise for further examination. It was found that certain goods were mis-declared, and the

importer had also mis-classified some of the goods. The correct description of the goods found during examination is mentioned in the table below.

TABLE-B

Goods found during examination-Dhanlaxmi Logistics BE No. 2765358 dated 27.07.2026				
S. No	**Declared Description**	**Declared HSN**	**Items found on examination**	**Weight (in Kg)**
1	Hook	83089099	Fishing Hooks	135
2	Plastic Artificial Flower	39269099	Plastic Artificial Flowers	1,990
3	Parts and Accessories of Automobile	87149990	Piston	3,300
4	Spare Parts for Fan	84149090	Spare parts of fans	1,420
5	Note Book (PIMS Original-DPIIT-PPR-2026-533979	48201090	Printed Books (PIMS: Original-DPIIT-PPR-2026-533979	1,360
6	Spare parts for mobile repairing	39269099	Transformers	81 pieces
7	Hardware Fitting	83024200	Nails	11,250
8	Footwear Accessories	64069090	Socks	1,050
9	Car Accessories	87089900	Desh Cam	261 pieces
10	Inflatable swimming pool	95066290	Inflatable Swimming Pool	41 Boxes
11	Bags	42022290	Bags	270 Pieces
12	Household Item Air filter Parts	84219990	Red LED Therapy lights were found	4 Boxes
13	Packing Material	39269099	Packing Material	560
14	Girls Synthetic Knitted Top	61062010	Girls Synthetic Knitted Top	1 Box 500 Pieces

Item wise classification of the imported goods is discussed below:

i. <u>Classification of Fishing Hooks:</u>

The importer has declared hooks and has classified them under HSN 83089099. The description of Chapter head 8308 as per Customs Tariff Act, 1975 is as below:

> ***8308 Clasps, Frames with Clasps, Buckles, Buckle- Clasps, Hooks, Eyes, Eyelets and the like, of Base Metal, of a kind used for clothing or Clothing Accessories, Footwear, Jewellery, Wrist Watches, Books, Awnings, Leather Goods, Travel Goods or Saddlery or for other Made up Articles; Tubular or Bifurcated Rivets, of Base Metal; Beads and Spangles, of Base Metals***
>
> *8308 10 - Hooks, eyes and eyelets:*

8308 10 10 - Hooks and eyes

--- Eyelets:

8308 10 21 -- For footwear

8308 90 99 ---- Other

HSN 83089099 pertains to eyelets for goods other than footwears. However, on examination of the goods, it was found that the goods actually imported by the importer are fishing hooks. Picture of the imported goods is as below:

Fishing hooks find specific mention under chapter head 9507. The relevant description of HSN 9507 is as below:

9507 Fishing Rods, Fish-Hooks and other Line fishing tackle; Fish landing Nets, Butterfly Nets and similar Nets; Decoy —Birds (other than those of heading 9208 or 9705) and similar hunting or shooting requisites

9507 10 00 - Fishing rods

9507 20 00 - Fish-hooks, whether or not snelled.

On going through the description provided under chapter head 9507, I find that fishing hooks should correctly be classified under HSN 95072000 and the applicable duty on fishing hooks is BCD @ 20%, IGST @ 5%, SWS @ 10% of BCD (Total duty being 28.1%).

ii. <u>Classification of Plastic Artificial Flowers:</u>

The importer has declared Plastic Artificial flowers and classified them under HSN 39269099. The description of Chapter head 3926 as per Customs Tariff Act, 1975 is as below:

3926 - ***Other Articles of Plastics and Articles of other Materials of Headings 3901 To 3914***

3926 10 - Office or school supplies:

--- Office supplies of a kind classified as stationery other than pins, clips, and writing instruments

3926 90 99 ---- Other

HSN 39269099 pertains to office or school supplies. However, on examination of the goods, it was found that although the goods actually

imported by the importer were found to be Plastic Artificial Flowers but the CTH classification done by the importer was wrong. Picture of the imported goods is as below:

Plastic Flowers find specific mention under chapter head 6702. The relevant description of chapter head 6702 is as below:

6702 Artificial Flowers, Foliage and Fruit and Parts thereof; Articles Made of Artificial Flowers, Foliage or Fruit

6702 10 - Of plastics:

6702 10 10 --- Decorative plants

6702 90 90 --- Other

On going through the description provided under chapter head 6702, I find that plastic artificial flowers should correctly be classified under HSN 67021010 and the applicable duty on plastic artificial flowers is BCD @ 20%, IGST @ 18%, SWS @ 10% of BCD (Total duty being 43.96%).

iii. <u>Classification of Parts and Accessories of Automobile:</u>

The importer has imported Parts and Accessories of Automobile and has classified them under HSN 87149990. The description of Chapter head 8714 as per Customs Tariff Act, 1975 is as below:

8714 Parts and Accessories of Vehicles of Headings 8711 to 8713

8714 10 - Of motorcycles (including mopeds):

8714 99 90 --- Other

HSN 87149990 pertains to parts and accessories of vehicles of heading 8711 to 8713. However, on examination of the goods, it was found that the goods actually imported by the importer were pistons of engines used in automobiles. Picture of the imported goods is as below:

Pistons of engines used in automobiles find specific mention under chapter head 8409. The relevant description of chapter head 8409 is as below:

8409 Parts suitable for use solely or Principally with the Engines of Heading 8407 or 8408

8409 10 00 - For aircraft engines

-- Other:

8409 91 -Suitable for use solely or principally with spark- ignition internal combustion piston engines:

8409 91 12 ---- Pistons

On going through the description provided under chapter head 8409, I find that Pistons of engines used in automobiles should correctly be classified under HSN 84099112 and the applicable duty on Pistons of engines used in automobiles is BCD @ 15%, IGST @ 18%, SWS @ 10% of BCD (Total duty being 37.47%).

iv. <u>Classification of spare parts of fans:</u>

The importer has imported spare parts of fans and has classified them under HSN 84149090. The description of Chapter head 8414 as per Customs Tariff Act, 1975 is as below:

8414 Air or Vacuum Pumps, Air or Other Gas Compressors and Fans; Ventilating or Recycling Hoods Incorporating a Fan, Whether or not Fitted with Filters; Gas-Tight Biological Safety Cabinets, whether or not Fitted with Filters

8414 90 90 --- Other

8414 90 30 --- Of electric fans

HSN 84149090 pertains to Air or Vacuum Pumps, Air or Other Gas Compressors and Fans; Ventilating or Recycling Hoods Incorporating a Fan, Whether or not Fitted with Filters; Gas-Tight Biological Safety Cabinets, whether or not Fitted with Filters. However, on examination of the goods, it was found that the goods actually imported by the importer were spare parts of fans and not of air of vacuum pumps. Picture of the imported goods is as below:

Spare parts of fans find specific mention under HSN 84149030. The relevant description of chapter head 8414 is as below:

8414 Air or Vacuum Pumps, Air or Other Gas Compressors and Fans; Ventilating or Recycling Hoods Incorporating a Fan, Whether or not Fitted with Filters; Gas-Tight Biological Safety Cabinets, whether or not Fitted with Filters

8414 90 90 --- Other

8414 90 30 --- Of electric fans

On going through the description provided under HSN 84149030, I find that Spare parts of fans should correctly be classified under HSN 84149030 and the applicable duty on Spare parts of fans is BCD @ 7.5%, IGST @ 18%, SWS @ 10% of BCD (Total duty being 27.735%).

v. <u>Classification of Note Book (PIMS Original-DPIIT-PPR-2026-533979:</u>

The importer declared the goods as 'Note Book (PIMS Original-DPIIT-PPR-2026-533979) and has classified them under HSN 48201090. The description of Chapter head 4820 as per Customs Tariff Act, 1975 is as below:

> **4820 Registers, Account Books, Note Books, Order Books, Receipt Books, Letter Pads, Memorandum Pads, Diaries and similar Articles, Exercise Books, Blotting-Pads, Binders (Loose-Leaf or Other), Folders, File Covers, Manifold Business Forms, Interleaved Carbon Sets and Other Articles of Stationery, of Paper or Paperboard; Albums for Samples or for Collections and Book Covers, of Paper or Paperboard**
>
> *4820 10 Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:*
>
> *4820 10 10 - --- Registers, account books*
>
> *4820 10 90 --- Other*

HSN 48201090 pertains to registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles. However, on examination of the goods, it was found that the goods actually imported by the importer were printed books and not registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles. Picture of the imported goods is as below:

Printed books find specific mention under chapter head 4901. The relevant description of chapter head 4901 is as below:

> **4901 Printed Books, Brochures, Leaflets and similar Printed Matter, Whether or Not in Single Sheets**
>
> 4901 10 - In single sheets, whether or not folded:
>
> 4901 10 10 --- Printed books
>
> 4901 99 00 -- Other

On going through the description provided under chapter head 4901, I find that printed books imported by the importer should correctly be classified

under HSN 49019900 and the applicable duty on Printed books is BCD @ 15%, IGST @ 18%, SWS @ 10% of BCD (Total duty being 37.47%).

vi. <u>Classification of Transformers:</u>

The importer has declared to have imported Spare parts for mobile repairing and classified them under HSN 39269099. The description of Chapter head 3926 as per Customs Tariff Act, 1975 is as below:

> **3926** - ***Other Articles of Plastics and Articles of other Materials of Headings 3901 To 3914***
>
> *3926 10 - Office or school supplies:*
>
> *--- Office supplies of a kind classified as stationery other than pins, clips, and writing instruments*
>
> *3926 90 99 ---- Other*

HSN 39269099 pertains to office and school supplies. However, on examination of the goods, it was found that the goods actually imported by the transformers to be used as spare parts and not office and school supplies. Picture of the imported goods is as below:

Transformers to be used as spare parts need to be correctly classifiable under CTH 8504. The relevant description of chapter head 8504 is as below:

> ***8504 Electrical Transformers, Static Convertors (for example rectifiers), and inductors***
>
> *850410- Ballasts for discharge lamps or tubes*
>
> *- Liquid dielectric transformers:*
>
> *85042100- Having a power handling capacity not exceeding 650 kVA*
>
> *85042200- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA*
>
> *850423- Having a power handling capacity exceeding 10,000 kVA.*
>
> *- Other transformers*
>
> *85043100- Having a power handling capacity not exceeding 1 kVA*

85043200- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA

85043300- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA

85043400- Having a power handling capacity exceeding 500 kVA

On going through the description provided under chapter head 8504, I find that transformers imported by the importer should correctly be classified under HSN 85043100 and the applicable duty on transformers is BCD @ 10%, IGST @ 18%, SWS @ 10% of BCD (Total duty being 30.98%).

vii. <u>Classification of Hardware Fittings:</u>

The importer has declared to have hardware fittings and classified them under HSN 83024200. The description of Chapter head 8302 as per Customs Tariff Act, 1975 is as below:

8302 – ***Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, casekets or the like; Base metal hat-racks, hat-pegs, brackets and similar fixtures; Castors with mountings of base metal; Automatic door closers of base metal***

830210- Hinges

83022000- Castors

830230- Other mountings, fittings and similar articles suitable for motor vehicles

- *Other mountings, fittings and similar articles*

830241- suitable for buildings

83024200- others, suitable for furniture

83025000- Hat-racks, hat-pegs, brackets and similar fixtures

83026000- others

HSN 83024200 pertains to Other mountings, fittings and similar articles suitable for furniture. However, on examination of the goods, it was found that the goods actually imported by the importer were wire nails. Picture of the imported goods is as below:

Wire Nails find specific mention under chapter head 7317. The relevant description of chapter head 7317 is as below:

> ***7317 Nails, tacks, drawings pins, corrugated nails, staples (other than of heading 8305), and similar articles, of iron or steel, whether with or not with heads of other materials, but excluding such articles with head of copper***
>
> *731700- Nails, tacks, drawings pins, corrugated nails, staples (other than of heading 8305), and similar articles, of iron or steel, whether with or not with heads of other materials, but excluding such articles with head of copper*
>
> *73170011- for animal shoes*
>
> *73170012- for fixing heel strips and fixing toe plates*
>
> *73170013- wire nails*

On going through the description provided under chapter head 7317, I find that wire nails imported by the importer should correctly be classified under HSN 73170013 and the applicable duty on wire nails is BCD @ 10%, IGST @ 18%, SWS @ 10% of BCD (Total duty being 30.98%).

viii. <u>Classification of Socks:</u>

The importer has declared to have imported footwear accessories and classified them under HSN 64069090. The description of Chapter head 6406 as per Customs Tariff Act, 1975 is as below:

> ***6406 – Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaitors, leggings and similar articles, and parts thereof***
>
> *640610- uppers and parts thereof, other than stiffners*
>
> *64062000- outer soles and heels, of rubber or plastics*
>
> *640690- others*
>
> *64069090- others*

HSN 64069090 parts of footwear. However, on examination of the goods, it was found that the goods actually imported by the importer were socks. Picture of the imported goods is as below:

socks find specific mention under chapter head 6115. The relevant description of chapter head 6115 is as below:

> ***6115 Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted***
>
> *61151000- Graduated compression hosiery for example, (stockings for varicose veins)*
>
> *- Other panty hose and tights:*
>
> *61152100-- of synthetic fibres, measuring per single yarn less than 67 decitex*
>
> *61152200-- of synthetic fibres, measuring per single yarn more than 67 decitex*
>
> *611529-- of other textile material*
>
> *61153000- other wimoen's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex*
>
> *-others:*
>
> *61159400-- of wool or fine animal hair*
>
> *61159500-- of cotton*
>
> *61159600-- of synthetic fibres*
>
> *611599-- of other textile materials*

On going through the description provided under chapter head 6115, I find that socks imported by the importer should correctly be classified under HSN 61159400 and the applicable duty on socks is BCD @ 20%, IGST @ 18%, SWS @ 10% of BCD (Total duty being 43.96%).

ix. <u>Classification of Dashcam:</u>

The importer has declared to have Car Accessories and classified them under HSN 87089900. The description of Chapter head 8708 as per Customs Tariff Act, 1975 is as below:

> ***8708 – Parts and accessories of the motor vehicles of heading No. 87.01 to 87.05***
>
> *870810- Bumpers and parts thereof*
>
> *87082100--Safety seat belts*

87089900--Rear tractor rim wheel rim, tractor centre housing, tractor housing transmission, tractor support front axle

87089900--other

HSN 87089900 pertains to parts of tractors. However, on examination of the goods, it was found that the goods actually imported by the importer were dashcams. Picture of the imported goods is as below:

Dashcams are correctly classifiable under chapter head 8525. The relevant description of chapter head 8525 is as below:

8525 Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders

852550- transmission apparatus:

85256000- transmission apparatus incorporating reception apparatus

85258100--High speed goods as specified in sub -heading Note 1 to this chapter

85258200--other, radiation-hardened or radiation-tolerant goods as specified in sub-heading Note 2 to this chapter

85258300--Other, night vision goods as specified in sub-heading Note 3 to this chapter

85258900-- others

On going through the description provided under chapter head 8525, I find that dashcams imported by the importer should correctly be classified under HSN 85258900 and the applicable duty on dashcams is BCD @ 10%, IGST @ 18%, SWS @ 10% of BCD (Total duty being 30.98%).

x. <u>Classification of Inflatable swimming pools:</u>

The importer has declared to have imported Inflatable swimming pool and classified them under HSN 95066290. The description of Chapter head 9506 as per Customs Tariff Act, 1975 is as below:

9506 – Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; Swimming pools and paddling pools

-snow-skis and other snow-ski equipments

95061100- 870810- Bumpers and parts thereof

95062100--sailboats

950662--Inflatable

95066210--- football

95066220--- volleyball

95066230--- basketball

95066290--- others

HSN 95066290 pertains to inflatable swimming pools. The importer has correctly classified the imported inflatable swimming pools under HSN-95066290.

xi. <u>Classification of Bags:</u>

The importer has declared to have imported bags and classified them under HSN 42022290. The description of Chapter head 4202 as per Customs Tariff Act, 1975 is as below:

4202 – Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such material or with paper

- *Trunks, suit-cases, vanity-cases executive cases, brief cases, school satchels and similar containers:*

420211-- with outer surface of leather or of composition leather

420212-- with outer surface of plastics or of textile material

420219—others

-hand bags, whether or not with shoulder strap, including those without handle

420221-- with outer surface of leather or of composition leather

420222-- with outer surface of plastics or of textile material

420229—others:

HSN 42022290 pertains to handbags of textile material. The importer has correctly classified the imported bags under HSN-42022290.

xii. <u>Classification of Red LED Light:</u>

The importer has declared to have imported Household Air Filter Parts and classified them under HSN 84219990. The description of Chapter head 8708 as per Customs Tariff Act, 1975 is as below:

8421 – Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquid or gases

-certrifuges, including centrifugal dryers

84211100-- Cream Separators

84211200-- Clothes dryers

84211-- others

842121-- for filtering or purifying water

842139--others

84213910--- Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers

84213920--- Air purifiers or cleaners

84213930--- others

-parts:

84219100-- of centriguges, including centrifugal dryers

84219900- others

HSN 84219990 pertains to parts of Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquid or gases. However, on examination of the goods, it was found that the goods actually imported by the importer were Red LED Therapy Lights. Picture of the imported goods is as below:

LED Lights are correctly classifiable under chapter head 9019. The relevant description of chapter head 9019 is as below:

9019 Mechano-Therapy appliances; Massage Apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy. Aerosol therapy, artificial respiration or other therapeutic respiration apparatus

901910- Mechano-Therapy appliances; Massage Apparatus; psychological aptitude-testing apparatus:

90191010--- Mechano-Therapy appliances

90191020--- Massage Apparatus

90191090--- others

901020- ozone therapy, oxygen therapy. Aerosol therapy, artificial respiration or other therapeutic respiration apparatus

On going through the description provided under chapter head 9019, I find that Red LED Therapy Lights imported by the importer should correctly be classified under HSN 90191090 and the applicable duty on Red LED Therapy Lights is BCD @ 12.5%, IGST @ 5%, SWS @ 10% of BCD (Total duty being 19.438%).

xiii. <u>Classification of Packing Material:</u>

The importer has declared to have imported packing material and classified them under HSN 39269099. The description of Chapter head 3926 as per Customs Tariff Act, 1975 is as below:

3926** - **Other Articles of Plastics and Articles of other Materials of Headings 3901 To 3914

3926 10 - Office or school supplies:

--- Office supplies of a kind classified as stationery other than pins, clips, and writing instruments

3926 20- Articles of apparels and clothing accessories (including gloves, mittens and mitts)

392630- Fittings for furnitures, coachwork or the like

392640- statuettes and other ornamental articles

392690- others

39269010--- PVC Belt conveyor

--- Couplers, packing rings, O Rings and the likes

--- Lasts, with or without steel hinges; EVA and grape sheets for soles and heels; welts;

--- Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods;

--- Retro reflective sheetings of other than of heading 3920

--- Plastic or nylon tipped hammers; insulating linear of nylon, HDPE;

--- others

39269091---- of polyurethane foam

39269099---- feeding bottles

39269099---- Plastic tarpaulin

39269099---- other

HSN 39262099 pertains to feeding bottles, plastic tarpaulin and other items. However, on examination of the goods, it was found that the goods actually imported by the importer were corrugated boxes to be used as packing material. Picture of the imported goods is as below:

Corrugated boxes are correctly classifiable under HSN 48191010. The description of Chapter head 4819 as per Customs Tariff Act, 1975 is as below:

4819 Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like

481910- Cartons, boxes, cases, bags and other packing containers, of paper, paperboard

48191010--- Boxes

48191090--- other

On going through the description provided under chapter head 4819, I find that Packing material imported by the importer should correctly be classified under HSN 48191010 and the applicable duty on packing material is BCD @ 10%, IGST @ 5%, SWS @ 10% of BCD (Total duty being 16.55%).

xiv. Classification of Girls Synthetic Knitted Top:

The importer has declared to have imported Girls synthetic knitted top and classified them under HSN 61062010. The description of Chapter head 6106 as per Customs Tariff Act, 1975 is as below:

6106 – Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted

61061000- of Cotton

610620- of manmade fibres:

61062010--- of synthetic fibres

61062020--- of artificial fibres

610690- of other textile material

61069010--- of silk

61069020--- of wool or fine animal hair

61069090--- other

HSN 61062010 pertains to Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted of artificial fibres. The importer has correctly classified the imported girls synthetic knitted tops under HSN-61062010.

4. Findings of Investigation:

The findings of the investigation are summarized as below:

i. During the examination several goods have been found to be mis-declared or/and wrongly classified. The correct description of the goods found on examination and their correct classification is tabulated as under:

TABLE-C

S. No	Items found on examination	HSN Classification	UQC	Weight/ Numbers
1	Fishing Hooks	95072000	KGS	135
2	Plastic Artificial Flowers	67021010	KGS	1,990
3	Piston	84099112	KGS	3,300
4	Spare parts of fans	84149030	KGS	1,420
5	Notebook (Assorted Designs P PIMS: Original-DPIIT-PPR-2026-533979	49019900	UNIT	906

6	Transformers	85043100	PCS	81
7	Hardware (Wire Nails)	73170013	KGS	11,250
8	Socks	61159400	Pairs	15,120
9	Dashcam	85258900	PCS	261
10	Inflatable Swimming Pool	95069990	NOS	41
11	Bags	42022290	PCS	270
12	Red LED Therapy lights	90191090	NOS	4
13	Packing Material	48191010	KGS	560
14	Girls Synthetic Knitted Top	61062010	PCS	500

ii. It is found that fishing hooks were classified by the importer under HSN 83089099 but should correctly be classified under HSN 95072000.

iii. It is found that Plastic Artificial Flowers were classified by the importer under HSN 39269099 but should correctly be classified under HSN 67021010.

iv. It is found that Pistons were described as Parts and Accessories of Automobiles and were classified by the importer under HSN 87149990 but should correctly be classified under HSN 84099112.

v. It is found that Spare Parts of Fans were classified by the importer under HSN 84149090 but should correctly be classified under HSN 84149030.

vi. It is found that Printed books were described as Notebooks and were classified by the importer under HSN 48201090 but should correctly be classified under HSN 49019900.

vii. It is found that transformers were described as Spare Parts for mobile repairing and were classified by the importer under HSN 39262099 but should correctly be classified under HSN 85043100.

viii. It is found that Hardware Fittings were classified by the importer under HSN 83024200 but should correctly be classified under HSN 73170013.

ix. It is found that socks were described as footwear accessories and were classified by the importer under HSN 64069090 but should correctly be classified under HSN 61159400.

x. It is found that dashcams were described as Car Accessories and were classified by the importer under HSN 87089900 but should correctly be classified under HSN 85258900.

xi. HSN 95066290 pertains to inflatable swimming pools. The importer has correctly classified the imported inflatable swimming pools under HSN-95066290.

xii. It is found that bags were correctly classified by the importer under HSN 42022290.

xiii. It is found that Red LED Therapy Lights were described as Household items for air filter and were classified by the importer under HSN 84213990 but should correctly be classified under HSN 90191090. Further LED Lights should confirm to IS 16102 for LED lamps or IS 10322 for luminaires but the importer did not submit BIS certification for the imported Red LED Therapy Lights. Further, Red LED Therapy lights devices must be registered with the CDSCO portal and the importer needs an MD-15 Import License to legally bring medical-grade phototherapy devices into India which are not available with the importer.

xiv. It is found that Packing Material was classified by the importer under HSN 39269099 but should correctly be classified under HSN 48191010.

xv. It is found that Girls synthetic knitted top were correctly classified by the importer under HSN 61062010.

xvi. Since the goods were mis-declared and mis-classified the goods were also undervalued.

5. Valuation of the goods:

5.1 The imported goods were mis-declared and mis-classified by the importer and the goods were also undervalued.

5.2 Rejection of declared value & Redetermination of Assessable Value:

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. The Rule 3(1) of the CVR, 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. The 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, I find 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, the goods have been found to be mis-declared and mis-classified, I find that, there is a reasonable doubt regarding the truth and accuracy of the declared value, and hence it is rejected in terms of Rule 12 of the CVR, 2007.

5.3 Whereas, I find that, if actual transaction value which means price paid or payable cannot be ascertained on the basis of Rule 3 of the CVR, 2007, the value shall be decided proceeding to subsequent rules. Thus, recourse is to be taken to the Rule 9 of the CVR, 2007 which provides for determination of value where the value of the imported goods cannot be determined under the provisions of the 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.

5.4 Whereas, I find that, the value of the impugned goods could not be determined under Rule 4 and 5 ibid since the goods have been un-declared/mis-declared by means of description, the value of contemporaneous imports of identical and similar goods of same quality and composition was not found. Proceeding sequentially, it is stipulated under Rule 6 ibid that where the value is not determinable under Rule 3, 4 and 5, the value is to be determined under Rule 7 or when the value cannot be determined under that Rule, under Rule 8. Whereas, Rule 7 provides for 'Deductive Value' i.e. the value is to be determined on the basis of valuation of identical goods or similar imported goods sold in India, in the condition as

imported at or about the time at which the declaration for determination of value is presented, subject to deductions stipulated under the rule. Whereas, for the reasons detailed above, the values also cannot be determined as per the said Rule 7 ibid. Likewise, for application of Rule 8 of the CVR, 2007, the cost of production or processing involved in the imported goods are not available. In the absence of requisite data, the value cannot be determined by taking recourse to these rules either.

5.5 Whereas, I find that, the provisions of Rule 4 to 8 ibid, are not applicable in the instant case, the value of the impugned goods is required to be determined under the provisions of Rule 9 of the CVR 2007, which reads as under: -

> *"Rule 9: Residual method – (1) Subject to the provisions of Rule 3, where the value of the 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:"*

5.6 Whereas, as per the provisions of Rule 9 ibid, the assessable value of the goods actually found during examination are required to be re-determined under Rule 9 ibid, i.e. as per the residual method. Whereas, the impugned goods were inspected by Shri Anwar Y. Kukad, Chartered Engineer & Government approved valuer, who submitted his report vide reference No. AYK:VAL:03003:2026 dated 17.08.2026. Wherein, he has reported the value of the cargo as tabulated below:

TABLE-D

SR. NO.	DESCRIPTION OF GOODS	UNIT	Quantity	Per Unit CIF Value – in INR (Approx.)	Per Unit Average CIF Value in $ (Approx.)	Total Average CIF Value in $ (Approx.)	Total CIF Value in INR (Approx.)
1	Fishing Hooks	KGS	135	126.36	1.30	175.50	17,058.60
2	Plastic Artificial Flowers	KGS	1990	97.20	1.00	1990.00	1,93,428.00

3	Piston	KGS	3300	194.40	2.00	6600.00	6,41,520.00
4	Spare Parts for Fan	KGS	1420	170.10	1.75	2485.00	2,41,542.00
5	Notebook (PIMS: Original-DPIIT-PPR-2026-533979	NOS	906	9.72	0.10	90.60	8,806.32
6	Transformers	PCS	81	116.64	1.20	97.20	9,447.84
7	Nails	KGS	11250	52.49	0.54	6075.00	5,90,490.00
8	Socks	PRS	15120	5.83	0.06	907.20	88,179.84
9	Desh Cam	PCS	261	777.60	8.00	2088.00	2,02,953.60
10	Inflatable swimming pool	NOS	41	243.00	2.50	102.50	9,963.00
11	Bags	PCS	270	243.00	2.50	675.00	65,610.00
12	Red LED Therapy lights	NOS	4	972.00	10.00	40.00	3,888.00
13	Packing Material	KGS	560	97.20	1.00	560.00	54,432.00
14	Girls Synthetic Knitted Top	PCS	500	145.80	1.50	750.00	72,900.00
TOTAL			**35,838.00**			**22,636.00**	**22,00,219.20**

5.7 Whereas, I find that, the assessable value of ₹ 11,48,506/- declared by the importer in the Z-Bill of Entry No. 2765358 dated 27.07.2026 is liable to be rejected in terms of Rule 12 of the CVR, 2007. Whereas, I further find that, the assessable value of the cargo covered under said Bill of Entry are required to be determined as ₹ **22,00,219/**- on the basis of valuation report submitted by the CE for the purpose of valuation under provisions of Rule 9 of the CVR, 2007 read with note 2 of the interpretative notes for Rule 9 of the CVR, 2007.

6. Non-Compliance with BIS

The mis-declared Red LED Therapy Lights (4Pcs.) are subject to mandatory BIS certification. Under the Compulsory Registration Scheme (CRS) of the Bureau of Indian Standards, LED products must comply with specific Indian Standards (such as IS 16102 for LED lamps and IS 10322 for luminaires) to ensure electrical safety and energy performance.

7. 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.

Rule 47(5) Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorise operations under Special Economic Zones Rule, 2006, 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.

8. Relevant provisions of the Customs Act, 1962 related to filling Bill of Entry and confiscation and seizure of the imported goods are reproduced herein under:

Customs Act, 1962, as amended:

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

8.2 As per 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;*

8.3 As per 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*

8.4 Section 17 provides the provisions of the Assessment of duty as under:

Assessment of duty-

(**1) **An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall,

save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

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

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

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

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

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

8.5 Further, procedure of Entry of goods on importation are governed by the **Section 46** of the Act, *ibid* as under

(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:

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

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

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

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

Provided further that] a bill of entry may be presented 9[at any time not exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided also that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was

no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.

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

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

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

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

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

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

8.6 **Section 111** of the Act, prescribes the Confiscation of improperly imported goods, etc. as under

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

(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.

8.7 **Section 112** of the Act provides the penal provisions for improper importation of goods, etc. which read as under**:**

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 section111,

shall be liable, -

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

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

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

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as

the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;

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

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

8.8 SECTION 124 prescribes the mandatory issuance of show cause notice before confiscation of goods, which read as under**:**

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person –

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

***Provided** that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.*

***Provided** further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.*

8.9 SECTION 125 provides the Option to pay fine in lieu of confiscation as under:

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

***Provided** that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, 3 [no such fine shall be imposed]:*

***Provided** further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.*

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

9. SUMMARY OF INVESTIGATIONS CONDUCTED:

9.1 Based on intelligence developed by the Special Intelligence and Investigation Branch (SIIB), Custom House, Mundra, regarding the systemic mis-declaration, mis-classification, and undervaluation of cargo imported under Z-Type Bill of Entry No. 2765358 dated 27.07.2026, the consignment stuffed in Container No. TIIU7335401 was placed on hold. The shipment was imported by M/s. Dhanlaxmi Logistics, having IEC No. CKNPR1755E, and was stored at the SEZ Unit of M/s. OWS Warehouse Services LLP, APSEZ, Mundra.

9.2 In order to ascertain the true nature, description, quantity, and value of the imported goods, the officers of the SIIB section, Custom House, Mundra, conducted a detailed physical examination of the impugned goods on 04.08.2026. The examination proceedings were executed under a formal Panchnama dated 04.08.2026 drawn in the concurrent presence of Shri Gadhvi Maheshkumar Bharmal, the authorised representative of the importer M/s. Dhanlaxmi Logistics, and Shri Mohammad Tariq Siddiqui, Manager Operations of the custodian SEZ unit M/s. OWS Warehouse Services LLP.

9.3 During the course of the investigation and physical examination, the entire container was 100% de-stuffed and segregated item-wise inside the warehouse. The physical verification revealed that the importer had extensively mis-declared the descriptions and mis-classified the Customs Tariff Headings (CTH) of the goods to evade applicable duties and regulatory compliance. The critical investigative findings regarding the mis-declarations are summarized as follows:

- The item declared as "Hook" under CTH 83089099 was found to be Fishing Hooks, which find a specific mention under CTH 95072000.
- The cargo declared as "Plastic Artificial Flower" under CTH 39269099 was found to be Plastic Artificial Flowers correctly classifiable under CTH 67021010.
- Goods declared as "Parts and Accessories of Automobile" under CTH 87149990 were found to be engine Pistons classifiable under Chapter 84.

- The item declared as "Hardware Fitting" under CTH 83024200 was found to be Nails.
- Goods declared as "Footwear Accessories" under CTH 64069090 were found to be Socks.
- Cargo declared as "Car Accessories" under CTH 87089900 was found to be Dash Cams.
- The item declared as "Household Item Air filter Parts" under CTH 84219990 was found to consist of Red LED Therapy lights.

9.4 The investigation further revealed that the transaction value declared by the importer in the Bill of Entry was suppressed and did not represent the actual value of contemporaneous imports of identical or similar goods. Consequently, the declared transaction value was rejected under Rule 12 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007. To establish an objective valuation, reference was made to market data and a Chartered Engineer's appraisal report. Sequential application of Rules 4 to 8 of the Customs Valuation Rules was ruled out due to the absence of identical or similar contemporaneous imports, and the value was re-determined under the residual method via Rule 9. The total assessable value of the shipment was re-determined at ₹22,00,219/- against the original total declared value, resulting in a re-determined total duty liability of ₹7,60,908/- and a short-levied/evaded duty amount of ₹3,65,209/-.

9.5 Consequent to the investigative findings and the quantification of the duty differential by the SIIB, the importer M/s. Dhanlaxmi Logistics submitted a formal written representation and undertaking dated 18.08.2026. In the said communication, the importer’s authorised representative unconditionally accepted the physical examination findings recorded in the Panchnama dated 04.08.2026, the re-classification of the commodities under their appropriate Customs Tariff Headings, and the enhanced assessable value re-determined by the department.

9.6 To avoid prolonged litigation and expedite the adjudication process, the importer explicitly and voluntarily waived the requirement for the issuance of a formal Show Cause Notice (SCN) and the opportunity of a Personal Hearing under the provisions of Section 124 of the Customs Act, 1962. They requested the proper officer to adjudicate the case directly based on the available investigative evidence on record and submitted an undertaking to pay the differential duty, applicable interest, and any fine or penalty determined during adjudication, while additionally requesting permission to re-export any restricted or prohibited items discovered during the proceedings.

10. IN VIEW OF THE ABOVE FACTS AND DISCUSSION, IT APPEARS THAT:

10.1 The imported consignment covered under Z-Type **Bill of Entry No. 2765358 dated 27.07.2026**, filed by the importer **M/s. Dhanlaxmi Logistics**, was heavily mis-declared, mis-classified, and undervalued across multiple items. The actual cargo recovered during the 100% physical examination completely failed to match the descriptions and Customs Tariff Headings (CTH) self-assessed by the importer in their electronic documentation.

10.2 The importer has contravened the provisions of **Section 17 and Section 46** of the Customs Act, 1962, by making false declarations and failing to ensure the factual accuracy, completeness, and validity of the information submitted under the automated customs system. Further, 4 Nos. of Red LED Therapy Lights, which were not declared in the subject Bill of entry, for being prohibited in absence of requisite BIS registration certificate, are liable for confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962, as discussed in foregoing paras. Therefore, the importer has rendered themselves liable for penal action under **Section 112(a)(i)** of the Customs Act, 1962

10.3 The actual transaction values declared in the invoice stand rejected under Rule 12 of the Customs Valuation Rules, 2007, due to justifiable

doubt over their accuracy. Consequently, the total **Assessable Value** of the imported goods is re-determined under Rule 9 (Residual Method) at **₹22,00,219/-** based on objective data and the independent Chartered Engineer's appraisal report.

10.4 By reason of these deliberate acts of omission and commission, the entire consignment valued at **₹22,00,219/-** appears liable for penal action under **Section 111(m)** of the Customs Act, 1962, for failing to correspond in value, material description, and tariff classification with the entry documents. Accordingly, the importer has rendered themselves liable for penal action under **Section 112(a)(ii)** of the Customs Act, 1962, for intentional duty evasion and presenting fraudulent declarations.

10.5 The total applicable Customs duty liability is formally re-determined at **₹7,60,908/-** instead of the self-assessed amount of ₹3,95,699/-. Therefore, the differential short-levied/evaded customs duty component amounting to **₹3,65,209/-** is required to be recovered from the importer.

Waiver of Notice and Personal Hearing:

11. The importer, vide letter dated 18.08.2026, has accepted the value of the goods as re-determined by the Chartered Engineer and has requested waiver of the Show Cause Notice (SCN) and Personal Hearing (PH) in the matter.

11.1 Further, the importer has furnished an undertaking that, in respect of any goods found to be restricted or prohibited under the provisions of the Customs Act, 1962, the same may be permitted to be re-exported in accordance with the applicable provisions of law.

DISCUSSION AND FINDINGS

12. I have carefully gone through the facts of the case, the impugned Investigation Report, the documents available on record and the submissions/undertaking furnished by the importer. I observe that, upon physical examination by the officers of SIIB, Customs House, Mundra, the

goods imported under Z-Bill of Entry No. 2765358 dated 27.07.2026 were found to be mis-declared in terms of description, quantity and classification. I further observe that the value of the goods was subsequently re-determined on the basis of the report of the Government approved Chartered Engineer/valuer. I also take note of the fact that the importer, vide its written representation and undertaking dated 18.08.2026, accepted the physical examination findings, the re-classification of the commodities under their appropriate Customs Tariff Headings and the enhanced assessable value re-determined by the Department and undertook to pay the differential duty, applicable interest and any fine or penalty determined during adjudication, besides requesting permission to re-export any restricted or prohibited goods. I observe that the importer vide their letter dated 27.08.2026 requested for waiver of show cause notice and personal hearings. In view of the above, I find that the adjudication can be proceeded with on the basis of the documentary evidence available on record and the findings of investigation. The following issues arise for determination in the present adjudication:

i. Whether the declared description, quantity and classification of the goods declared by the importer under Z-Bill of Entry No. 2765358 dated 27.07.2026 are liable to be rejected and re-determined or otherwise.

ii. Whether the assessable value of the goods declared by the importer under the impugned Bill of Entry is liable to be rejected and required to be re-determined at ₹22,00,219/- or otherwise.

iii. Whether the Customs duty declared under the impugned Bill of Entry is liable to be rejected and re-determined as ₹7,60,908/- or otherwise.

iv. Whether the impugned Bill of Entry requires re-assessment under Section 17(4) of the Customs Act, 1962 or otherwise.

v. Whether the goods 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 Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962 or otherwise.

vi. Whether the importer is liable to penalty under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962.

13. After having identified and framed the main issues to be decided, I now proceed to deal with each of the issues individually for analysis in the light of the facts, submissions, circumstances of the case, provisions of the Customs Act, 1962 and the findings contained in the Investigation Report.

14. Regarding the first issue of the case, I find that M/s. Dhanlaxmi Logistics, (CKNPR1755E) filed Z-Bill of Entry No. 2765358 dated 27.07.2026 for import of the goods mentioned in Table-A above, covered by the said Bill of Entry. The consignment was stuffed in Container No. TIIU7335401 and was stored at the SEZ Unit of M/s. OWS Warehouse Services LLP, APSEZ, Mundra. Based on intelligence developed by SIIB, Customs House, Mundra, regarding systemic mis-declaration, mis-classification and undervaluation of cargo imported under the said Z-Type Bill of Entry, the consignment was placed on hold. The officers of SIIB conducted detailed physical examination of the impugned goods on 04.08.2026 under Panchnama dated 04.08.2026 in the presence of Shri Gadhvi Maheshkumar Bharmal, authorised representative of the importer, and Shri Mohammad Tariq Siddiqui, Manager Operations of the custodian SEZ unit.

14.1 I notice that during examination the entire container was 100% de-stuffed and the goods were segregated item-wise inside the warehouse. The examination revealed that several goods did not correspond with the description and classification declared in the Bill of Entry. The goods declared as 'Hook' were found to be Fishing Hooks; the goods declared as 'Plastic Artificial Flower' were found to be Plastic Artificial Flowers; the goods declared as 'Parts and Accessories of Automobile' were found to be Pistons; the goods declared as 'Spare Parts for Fan' were found to be spare parts of

fans; the goods declared as 'Note Book' were found to be Printed Books; the goods declared as 'Spare parts for mobile repairing' were found to be Transformers; the goods declared as 'Hardware Fitting' were found to be Nails; the goods declared as 'Footwear Accessories' were found to be Socks; the goods declared as 'Car Accessories' were found to be Dash Cams; the goods declared as 'Household Item Air filter Parts' were found to include Red LED Therapy Lights; and the goods declared as 'Packing Material' were found to be Packing Material/corrugated boxes. The Investigation Report also records that Inflatable Swimming Pools, Bags and Girls Synthetic Knitted Tops were correctly classified under the declared tariff headings. In view of the above, I find that the goods actually found during examination did not correspond with the declaration made by the importer in respect of their description, quantity and certain goods were also found to be undeclared in the Bill of Entry. Consequently, the declared classification and quantity of the goods is not found to be appropriate in respect of such goods. Accordingly, the CTH and quantity of the impugned goods is liable to be re-determined on the basis of their actual description, quantity and nature as found during examination. Re-determined quantity and CTH is as per below table: -

S. No	**Items found on examination**	**HSN Classification**	**UQC**	**Weight/ Numbers**
1	Fishing Hooks	95072000	KGS	135
2	Plastic Artificial Flowers	67029090	KGS	1,990
3	Piston	84099112	KGS	3,300
4	Spare parts of fans	84149030	KGS	1,420
5	Notebook (Assorted Designs P PIMS: Original-DPIIT-PPR-2026-533979	49019900	UNIT	906
6	Transformers	85043100	PCS	81
7	Hardware (Wire Nails)	73170013	KGS	11,250
8	Socks	61159400	Pairs	15,120
9	Dashcam	85258900	PCS	261

10	Inflatable Swimming Pool	95066290	NOS	41
11	Bags	42022290	PCS	270
12	Red LED Therapy lights	90191090	NOS	4
13	Packing Material	48191010	KGS	560
14	Girls Synthetic Knitted Top	61062010	PCS	500

14.2 In view of the above, I find that the goods imported under the subject Bill of Entry did not correspond with the declaration made by the importer in respect of description and classification and, in respect of the goods found on examination, the quantity/number of units also required re-determination. Accordingly, the declared description, quantity and classification are liable to be rejected and re-determined on the basis of the actual goods found during examination, as detailed in the above table.

15. Regarding the second issue of the case, I find that the physical examination of the import consignment showed substantial discrepancies between the goods declared in the Bill of Entry and the goods actually found during examination. As a result, the declared assessable value of the goods cannot be considered as correctly representing the goods actually imported. In these circumstances, there is reasonable doubt regarding the truth and accuracy of the declared transaction value. Therefore, I find sufficient reasons to reject the declared assessable value ₹11,48,506/- declared by the importer in Z-Bill of Entry No. 2765358 dated 27.07.2026 is liable to be rejected under Rule 12 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007.

15.1 I find that, in view of the mis-declaration of description, quantity and classification of the goods, the transaction value of the impugned goods cannot be accepted as declared under Rule 3 of the CVR, 2007. The 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".

15.2 I find that the value of the impugned goods could not be determined under Rule 4 and 5 ibid since the goods have been un declared/mis-declared by means of description, the value of contemporaneous imports of identical and similar goods of same quality and composition was not found. Proceeding sequentially, it is stipulated under Rule 6 ibid that where the value is not determinable under Rule 3, 4 and 5, the value is to be determined under Rule 7 or when the value cannot be determined under that Rule, under Rule 8. Whereas, Rule 7 provides for 'Deductive Value' i.e. the value is to be determined on the basis of valuation of identical goods or similar imported goods sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, subject to deductions stipulated under the rule. Whereas, for the reasons detailed above, the values also cannot be determined as per the said Rule 7 ibid. Likewise, for application of Rule 8 of the CVR, 2007, the cost of production or processing involved in the imported goods are not available. In the absence of requisite data, the value cannot be determined by taking recourse to these rules either.

15.3 I find that the provisions of Rule 4 to 8 ibid, are not applicable in the instant case, the value of the impugned goods is required to be determined under the provisions of Rule 9 of the CVR 2007, which reads as under:

"Rule 9: Residual method – (1) Subject to the provisions of Rule 3, where the value of the 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:"

Hence, in the instant case, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the Customs Valuation Rules ibid.

15.4 I noticed that Shri Anwar Y. Kukad, Chartered Engineer and Government approved valuer, inspected the impugned goods and submitted his valuation report vide reference No. AYK:VAL:03003:2026 dated

17.08.2026. The report determined/suggested the values of the individual goods as recorded in the Investigation Report, resulting in the following valuation:

Sr. No.	Description of Goods	Unit	Quantity	Per Unit Average CIF Value in $ (Approx.)	Total CIF Value in INR (Approx.)
1	Fishing Hooks	KGS	135	1.30	17,058.60
2	Plastic Artificial Flowers	KGS	1,990	1.00	1,93,428.00
3	Piston	KGS	3,300	2.00	6,41,520.00
4	Spare Parts for Fan	KGS	1,420	1.75	2,41,542.00
5	Notebook (PIMS: Original-DPIIT-PPR-2026-533979)	NOS	906	0.10	8,806.32
6	Transformers	PCS	81	1.20	9,447.84
7	Nails	KGS	11,250	0.54	5,90,490.00
8	Socks	PRS	15,120	0.06	88,179.84
9	Desh Cam	PCS	261	8.00	2,02,953.60
10	Inflatable swimming pool	NOS	41	2.50	9,963.00
11	Bags	PCS	270	2.50	65,610.00
12	Red LED Therapy lights	NOS	4	10.00	3,888.00
13	Packing Material	KGS	560	1.00	54,432.00
14	Girls Synthetic Knitted Top	PCS	500	1.50	72,900.00
TOTAL					**22,00,219.20**

15.5 I, therefore, conclude that the Investigation report has rightly proposed rejection of the declared assessable value and re-determination thereof as **₹22,00,219/-** under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

16. Regarding the third issue relating to re-determination of Customs duty and re-assessment, I find that, consequent upon the re-determination of description, classification and assessable value, the duty liability also requires re-determination. The Investigation Report records that the total applicable Customs duty liability is ₹7,60,908/- as against the self-assessed duty of ₹3,95,699/-. Thus, the differential duty amounts to ₹3,65,209/-. Accordingly, I find that the differential duty of ₹3,65,209/- is liable to be recovered from the importer along with applicable interest in accordance with law.

16.1 I further find that Section 17 of the Customs Act, 1962 provides for self-assessment by the importer and empowers the proper officer to re-assess the duty where it is found on verification, examination or testing that the self-assessment has not been done correctly. In the present case, the physical examination revealed material discrepancies in description and classification and the declared value was rejected and re-determined. Therefore, the self-assessment made in the subject Bill of Entry cannot be accepted as correct and the Bill of Entry is required to be re-assessed under Section 17(4) of the Customs Act, 1962 on the basis of the re-determined particulars and valuation, I hold so.

17. Regarding the fourth issue relating to confiscation, I find that the imported goods, namely "Red LED Therapy Lights" (04 pieces), are subject to the requirements of IS 16102 applicable to LED lamps and IS 10322 applicable to luminaires. However, the importer has failed to produce the requisite BIS certification/registration in respect of the subject goods. Further, the said Red LED Therapy Light devices are required to be registered on the CDSCO portal, and an MD-15 Import Licence is required for the lawful import of medical-grade phototherapy devices into India. The importer has also failed to produce the requisite CDSCO registration and MD-15 Import Licence. Accordingly, in the absence of the mandatory statutory certifications, registration and import licence, the subject goods are not legally importable and are therefore liable to confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962.

17.1 I further find that the entire consignment was found, on physical examination, to contain goods which did not correspond with the descriptions and classifications declared in the Bill of Entry. The Investigation Report specifically records that, by reason of the acts of omission and commission, the entire consignment valued at ₹22,00,219/- liable for penal action under Section 111(l) and 111(m) of the Customs Act, 1962 for failure to correspond in value, material description and tariff classification with the entry documents and for the reasons recorded above.

18. Regarding the fifth issue relating to imposition of penalty, I find that the evidence on record establishes that the importer furnished declarations in the Bill of Entry which were found, during physical examination, to be incorrect in respect of description and classification and, as recorded in the Investigation Report, the goods were also undervalued. The importer thereby failed to ensure the factual accuracy, completeness and validity of the information submitted under the automated Customs system, as required under Section 46 of the Customs Act, 1962.

18.1 I find that, in respect of the 4 Red LED Therapy Lights, the Investigation Report records non-compliance with the applicable BIS requirement and absence of the requisite registration/licence, rendering the said goods liable to confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962. Accordingly, the importer has rendered liable to penalty under Section 112(a)(i) of the Customs Act, 1962 in respect of the prohibited goods.

18.2 Further, in respect of the remaining goods, I find that penalty under Section 112(a)(ii) of the Customs Act, 1962 is attracted where the acts or omissions of the importer have rendered dutiable goods liable to confiscation under Section 111 of the Act. In the present case, the discrepancies in quantity, CTH and valuation were detected during examination and were not correctly declared by the importer at the time of filing the Bill of Entry. Accordingly, I hold that the importer is liable to penalty under Section 112(a)(ii) of the Customs Act, 1962, and the imposition of such penalty is justified and sustainable in law.

18.3 I further find that the importer furnished declarations in the Bill of Entry which were found to be incorrect in material particulars during the course of investigation. The importer mis-declared the description, quantity, classification and value of the goods and attempted to clear goods which were not in conformity with the declaration and, in respect of "Red LED Therapy Lights", were not compliant with applicable BIS/MD Licence requirements. These acts of omission and commission on the part of the importer made the provisions of Section 114AA invokable. Therefore, I agree with the proposal of imposition of penalty on the importer u/s. 114AA *ibid*.

19. In view of the above facts of the case and findings on record, I pass the following order: -

ORDER

i. I order to reject the declared description, quantity and classification of the goods imported under Z-Bill of Entry No. 2765358 dated 27.07.2026, to the extent found incorrect during examination, and order to re-determine the description, classification and quantity of the goods as recorded in the item-wise table above;

ii. I reject the declared assessable value of the goods covered under Z-Bill of Entry No. 2765358 dated 27.07.2026, i.e. ₹11,48,506/- (Rupees Eleven Lakh Forty-Eight Thousand Five Hundred and Six only), under Rule 12 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 and order to re-determine the same as ₹22,00,219/- (Rupees Twenty-Two Lakh Two Hundred and Nineteen only) under Rule 9 of the said Rules;

iii. I order to re-assess Z-Bill of Entry No. 2765358 dated 27.07.2026 on the basis of the re-determined description, classification, quantity and assessable value as discussed above. I order to recover the re-determined duty arrived on re-assessment of bill of entry along with applicable interest;

iv. I order to confiscate the 4 Nos. of Red LED Therapy Lights, having a value of **₹3,888/-** as recorded in the Chartered Engineer's valuation table, under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962 for the reasons discussed above. I give an option to the importer to redeem the said goods for re-export only on payment of Redemption Fine of **₹ 3,000/- (Rupees Three Thousand only)** under Section 125 of the Customs Act, 1962, subject to compliance with all other applicable provisions;

v. I order to confiscate the remaining goods, having re-determined value of **Rs. 21,96,331/-** covered under the subject Bill of Entry under Section 111(l) and 111(m) of the Customs Act, 1962 for the reasons discussed above. I give an option to the importer to redeem the confiscated goods for home consumption, on payment of Redemption Fine of **₹ 2,20,000/- (Rupees Two Lakh Twenty Thousand only)** under Section 125 of the Customs Act, 1962, subject to payment of applicable duty and compliance with all other applicable requirements;

vi. I impose a penalty of **₹ 5,000/- (Rupees Five Thousand only)** on M/s. Dhanlaxmi Logistics under Section 112(a)(i) of the Customs Act, 1962 in respect of the prohibited goods, for the reasons discussed above;

vii. I impose a penalty of **₹ 30,000/- (Rupees Thirty Thousand only)** on M/s. Dhanlaxmi Logistics under Section 112(a)(ii) of the Customs Act, 1962;

viii. I impose a penalty of **₹ 25,000/- (Rupees Twenty-Five Thousand only)** on M/s. Dhanlaxmi Logistics under Section 114AA of the Customs Act, 1962.

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

of the Customs Act, 1962 and the rules/regulations framed thereunder or under any other law for the time being in force in the Republic of India.

Digitally signed by Dipakbhai Zala
Date: 17-09-2026 18:30:39

Dipak Zala,
Additional Commissioner,
Custom House, Mundra.

By Speed Post/Regd. Post/E-mail/Hand Delivery

F.No. CUS/APR/INV/595/2026-Gr 4

To,

M/s. Dhanlaxmi Logistics, IEC No. CKNPR1755E
109, Sadguru Empire, Opp Bharat Petroleum,
Mundra-370421

Copy to:

1. The DC/AC, RRA/SIIB/TRC/EDI, Mundra Customs.
2. Notice Board/Guard File.