

		कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE COMMISSIONER OF          CUSTOMS, CUSTOM HOUSE, MUNDRA PORT,          KUTCH, GUJARAT- 370421.</b>
<b>A</b>	<b>FILE NO.</b> फाइल संख्या	CUS/APR/ASS/451/2026-Gr 4-O/o Pr Commr-Cus-Mundra
<b>B</b>	<b>OIO NO.</b> आदेश संख्या	MCH/ADC/ZDC/676/2025-26
<b>C</b>	<b>PASSED BY</b> जारीकर्ता	Dipak Zala Additional Commissioner of Customs Custom House, Mundra
<b>D</b>	<b>DATE OF ORDER</b> आदेश की तारीख	25-02-2026
<b>E</b>	<b>DATE OF ISSUE</b> जारी करने की तिथि	25-02-2026
<b>F</b>	<b>SCN No. &amp; Date</b> कारण बताओ नोटिस क्रमांक	Waived as per request letter of Imparter dated 24.02.2026.
<b>G</b>	<b>NOTICEE/ PARTY/ IMPORTER</b> नोटिसकर्ता/पार्टी/आयातक	M/s. Rohit Trading & Company (IEC: CRMPR7847B), F/F Pvt N. 4, 3281, Gali Raja Wali Pipal Mahadev, Delhi-110006
<b>H</b>	<b>DIN/दस्तावेज़ संख्या</b> पहचान	20260271MO000000150E

1. यह आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

**This Order - in - Original is granted to the concerned free of charge.**

1. यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 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 128A 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, ईश्वरभुवन रोड,  
 नवरंगपुरा, अहमदाबाद 380 009”

**“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
HAVING HIS OFFICE AT 4<sup>TH</sup> FLOOR, HUDCO BUILDING, ISHWAR  
BHUVAN ROAD,  
NAVRANGPURA, AHMEDABAD-380 009.”**

2. उक्तअपील यहआदेश भेजने की दिनांक से 60दिन के भीतर दाखिल की जानी चाहिए।

**Appeal shall be filed within sixty days from the date of communication of this order.**

3. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

**Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must be 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-के मद सं. 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 Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.**

5. अपील ज्ञापन के साथ ड्यूटी /ब्याज /दण्ड /जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

**Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.**

6. अपील प्रस्तुत करते समय, सीमाशुल्क) अपील (नियम, 1982और सीमाशुल्क अधिनियम, 1962के 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.**

7. 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.**

**BRIEF FACTS OF THE CASE:**

As per Investigation Report No. 274/2025-26 dated 23.02.2026 issued by SIIB Section, Customs House, Mundra, on the basis of intelligence developed, it was found, that the consignment of goods imported by the importer M/s. Rohit Trading & Company (IEC: CRMPR7847B), F/F Pvt N. 4, 3281, Gali Raja Wali Pipal Mahadev, Delhi-110006 (hereinafter referred as 'Importer' for sake of brevity) and covered under SEZ (Z type) Bill of Entry No. 7233203 dated 31.01.2026 which is declared to contain 39229000: PVC Tape, 39229000: PVC Foam flow Set, 39229000: PVC Hook, 39229000: PVC Pipe, 39229000: PVC Water Tap, 73249000: SS Shower 4, 73249000: SS Shower 6, 73249000: SS Shower 8, 84819090: Nut and El key, 84819090: Faucet Nut, 84819090: Mixer legs, 84819090: Sanitary Fittings for Taps, appear to be risky for mis-declaration/concealment of goods. Accordingly, the said consignment was put on hold for 100% examination by SIIB, Custom House, Mundra.

**EXAMINATION AND INVESTIGATION:**

2.1 The relevant details as mentioned in the SEZ (Z type) Bill of Entry No. 7233203 dated 31.01.2026 are as follows:

- Name & Address of the Importer: M/s Rohit Trading & Company (IEC: CRMPR7847B), F/F Pvt N. 4, 3281, Gali Raja Wali Pipal Mahadev, Delhi-110006,
- Name & Address of the Supplier: M/s Taizhou Keco Import and Export Co.Ltd, Pengjie, Luqiao District Taizhou City, Zhejiang China.
- No of Packages declared: 1397 Pkgs.

2.2. Further, summary of the goods/items have been declared by the importer in the Bill of Entry are as under:

**Table-1**

Item No.	CTH	Description of Item	Unit Price (in USD)	Quantity	UQC	Amount (in USD)
1	39229000	PVC Tape	0.05	1771	GRS	88.55
	39229000	PVC Foam flow	0.025	2083	GRS	52.08

2		Set				
3	39229000	PVC Hook	0.05	208	GRS	10.40
4	39229000	PVC Pipe	0.08	7500	PCS	600.00
5	39229000	PVC Water Tap	0.03	1500	PCS	45.00
6	73249000	SS Shower 4	0.12	5000	PCS	600.00
7	73249000	SS Shower 6	0.18	6000	PCS	1080.00
8	73249000	SS Shower 8	0.24	1600	PCS	384.00
9	84819090	Nut and El key	0.8	3500	KGS	2800.00
10	84819090	Faucet Nut	0.4	696	GRS	278.40
11	84819090	Mixer legs	0.09	50000	PCS	4500.00
12	84819090	Sanitary Fittings for Taps	0.045	92750	PRS	4173.75

2.3. The officers of the SIIB Section, Customs House, Mundra conducted examination of the said consignment imported vide SEZ (Z type) Bill of Entry No. 7233203 dated 31.01.2026, stuffed in Container No. SNBU8506015/40'on 06.02.2026 in presence of authorized representative of the importer.

2.4 During examination of the goods imported, the total number of Package/bundles has been found as 1397 Packages. Further, the details of the Goods found during examination are as mentioned as below:

**Table-2**

Sr. No.	SEZ (Z Type) Bill of Entry No & Date	Description of Item	No. of packages/CTN found on examination	No. of pieces/unit found on examination	Unit	Weight of cargo as per CFS weightment slip (in kgs)
1	7233203	PVC Tape	255	1771	Grs	
2		PVC Foam flow Set	60	2083	Grs	
3		PVC Hook	30	208	Grs	
4		PVC Pipe	30	7500	Pcs	
5		PVC Water Tap	5	1500	Pcs	
6		SS Shower 4	50	5000	Pcs	

7	dated 31.01.2026	SS Shower 6	100	6000	Pcs	27440
8		SS Shower 8	40	1600	Pcs	
9		Nut and El key	110	3500	Kgs	
10		Faucet Nut	179	696	Grs	
11		Mixer legs	167	50000	Pcs	
12		Sanitary Fittings for Taps	371	92750	Prs	
		TOTAL	1397			

The goods were found to be as declared in terms of quantity and description.

**2.5** In the present matter, DTA Bill of Entry has not been filed till date. Here, it is pertinent to mention that as per Rules 48 of SEZ rules, 2006, some of the provisions of Customs Act, 1962 come in picture only after filling of DTA bill of Entry.

***The Rule 47 (4) of the SEZ Rules, 2006 read as under:***

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

***The Rule 48(2) of the SEZ rules is reproduced below:***

***“(2) Valuation of the goods and/or services cleared into Domestic Tariff Area shall be determined in accordance with provisions of Customs Act and rules made thereunder as applicable to goods when imported into India”***

**2.6** Here, it is pertinent to mention that the importer has filed a SEZ WH/Z Type Bill of Entry for Home consumption without any mention of re-export, and during self-assessment, they have levied the applicable BCD instead of recognizing the non-applicability of BCD in the case of re-export. Additionally, it should be noted that when goods are imported for re-export purposes, this must be declared in the import Bill of Entry (BOE). Upon examining the submitted documents, it is clear that the invoice and

packing list were issued to the buyer/consignee declared as the importer in the Bill of Entry and the Bill of Lading listed the importer as the consignee.

**2.7** Furthermore, a warehouse/Z Type BOE is typically filed when goods are imported and stored in a bonded warehouse without immediate payment of customs duties. The duties are deferred until the goods are either cleared for domestic consumption or re-exported. During the self-assessment process, the importer levied the applicable BCD, which further supports the interpretation that the goods were not intended for re-export. In the case of goods meant for re-export, the BCD would be zero, and this should be explicitly stated. The self-assessment process allows importers to declare the classification and applicable duties on imported goods. By levying the BCD, the importer effectively confirmed that the goods were meant for domestic clearance (DTA) and not for re-export. Therefore, based on these facts, it is evident that the, though the SEZ Unit/Importer did not file a DTA BE, but the available information supports the conclusion that the goods were intended for DTA clearance only.

**2.8** Further, the assessable value of the imported items declared by the importer under Rule 3 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 ('CV Rules' for sake of brevity) in the SEZ- Z Type B.E as Rs. 13,32,630/- appears appropriate to be rejected in terms of Rule 12 of the Rules, *ibid*. To ascertain the value of cargo, attempts have been made to get the details from the previous bills of entry filed by the importer and as well as NIDB data for similar and identical during the relevant period was done. However, due to various items without specification and detail, valuation of identical or similar items cannot be ascertained. Thus, valuation of the item under import could not be determined in terms of Rule 4 to 8 of the CV Rules, *ibid*. Therefore, valuation of the goods was found appropriate to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid* and hence, opinion of the empanelled Chartered Engineer was sought for determination of the value of the goods under import. The empanelled Chartered Engineer Shri Ajay Jhala has submitted his observations vide report ABJ:INSP:CE:MUN:SIIB:NS:RTC:25-26:02 dated 16.02.2026. The Empanelled CE has ascertained the CIF value of the imported consignment 16,66,892/- (18277.33/- USD) as item-wise details mentioned here under:

**TABLE-3**

Sr. No.	Description	No. of pieces/unit found on examination	Unit	Per unit avg suggestive CIF value of goods in bulk quantity in USD	Total Average suggestive CIF value of goods in bulk quantity in USD	Assessable Value (in INR) as per CE valuation	Differential Duty payable by the Importer			
							B C D	S W S	I G T	T O T A L
1	PVC Tape	1771	Grs	0.15	265.65	24227	2423	24	3387	6052
2	PVC Foam floor Set	2083	Grs	0.06	124.98	11398	997	100	1394	2491
3	PVC Hook	208	Grs	0.15	31.2	2845	285	28	398	711
4	PVC Pipe	7500	Pcs	0.2	1500	136800	1232	12	1722	3075
5	PVC Water Tap	1500	Pcs	0.04	60	5472	205	20	287	513
6	SS Shower 4	5000	Pcs	0.2	1000	91200	8208	82	8192	1720
7	SS Shower 6	6000	Pcs	0.25	1500	136800	10670	106	9007	2075
8	SS Shower 8	1600	Pcs	0.35	560	51072	4159	41	3713	8287
9	Nut and El key	3500	Kgs	1	3500	319200	4788	47	12439	17706
10	Faucet Nut	696	Grs	0.5	348	31738	476	47	1237	1760
11	Mixer legs	50000	Pcs	0.095	4750	433200	1710	17	4443	6324
12	Sanitary Fittings for Taps	92750	Prs	0.05	4637.5	422940	3172	31	8241	11730
					18277.33		49	49	69	1111

<b>TOTAL</b>					1666892	40	4	94	48
						5	1	9	84

**2.9** The importer has declared the total assessable value of the consignment as Rs. 13,32,630/- in the SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026. However, as per the report submitted by the Chartered Engineer the suggestive value of the consignment is Rs. 16,66,892/-. Thus, it appears that the subjected consignment has been undervalued to the extent of Rs. 3,34,262/- on account of mis-declaration of the imported goods by the said importer.

**2.10** Thus, by way of mis-declaration of the items in terms of description, as discussed above, short levy of the Customs duty to the tune of Rs. 1,14,884/- (BCD- 49,405/-+ SWS-4,941/-+IGST- 69,949/- as per Annexure A enclosed)) has been observed in the present matter.

**2.11** The said importer vide their letter dated 17.02.2026 also submitted that they are agreed with the value ascertained for each of the products as per CE report The importer has also submitted that they do not want any show cause notice or personal hearing in this matter and they are ready to pay whatever duty, penalty, redemption fine or other charges as imposed by the Competent Authority under the provisions of Customs Law.

### **LEGAL PROVISIONS:**

3.1 As per Section 2 (39), '**smuggling**', in relation to any goods, means *any act or omission which will render such goods liable to confiscation under section 111 or section 113;*

3 . 2 **SECTION 46** of the Act, prescribes that the importer while presenting a bill of entry stall 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.

3.3. Further, **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:

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

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

**3.4 Further, 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, harboring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*

*shall be liable, -*

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

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

**Provided** that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty

*days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]*

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

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

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

**3.5 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.

**3.6 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.*

#### **4. OUTCOME OF THE INVESTIGATION:**

**4.1** From the above discussion, it appears that the importer has filed SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 for import of contain 39229000: PVC Tape, 39229000: PVC Foam flow Set, 39229000: PVC Hook, 39229000: PVC Pipe, 39229000: PVC Water Tap, 73249000: SS Shower 4, 73249000: SS Shower 6, 73249000: SS Shower 8, 84819090: Nut and El key, 84819090: Faucet Nut, 84819090: Mixer legs, 84819090: Sanitary Fittings for Taps. Upon investigation, it was noticed that the items under import were mis-declared in term of valuation as mentioned at Table 03 above. Therefore, value of the consignments declared by the importer under Rule 3 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 ('CV Rules' for sake of brevity) appears liable to be rejected in terms of Rule 12 of the Rules, *ibid*. Since, the items found during the examination are of unbranded with no specification, the valuation of the same could not be determined in terms of Rule 4 to 8 of the CV Rules, *ibid*. Therefore, valuation of the goods was found to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid* and hence, opinion of the empanelled Chartered Engineer was sought for determination of the value of the goods under import.

**4.2** Further, as per the empanelled Chartered Engineer report, the value of the consignment under import is ascertained to Rs. 16,66,892/- against declared value of Rs. 13,32,630/-. Thus, it appears that the subjected consignment was undervalued to the tune of Rs. 3,34,262/- on account of mis-declaration of the imported goods in terms of valuation. Thus, by way of mis-declaration of the items under import, in terms of valuation, as worked out at Para-2.10 short levy of the Customs duty to the tune of **Rs. 1,14,884/-** (BCD- 49,405/-+ SWS-4,941/-+IGST- 69,949/- as per Annexure A enclosed)) has been detected in the present case & the same is recoverable from the importer.

**4.3** Accordingly, it is found that the goods imported by the said importer (as mentioned in above paras) having assessable value ascertained to Rs. 16,66,892/- do not correspond in respect of value and particulars thereof in the SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 filed by the said importer. Hence, the said goods (as mentioned in above paras) having assessable value ascertained to Rs. 16,66,892/- are found liable for confiscation under Section 111 (m) of the Customs Act, 1962.

**4.4** In view of the above, it is found that the importer has mis declared the items under import vide SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 in terms of value thereof. Therefore, it appears that the importer has contravened Section 14 and Section 46 of the Customs Act, 1962 read with Rule 11 of the CVR, 2007 in as much as the failed to declare correct value of the goods in the Customs document filed by them. These acts of omission and commission on the part of importer have made the imported goods [as mentioned in above paras] having re-determined value of Rs 16,66,892/- covered under SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 are liable for confiscation under Section 111 (m) of the Act, *ibid* and has thus rendered themselves liable for penal action under Section 112 (a)(ii) of the Customs Act, 1962.

**4.5** In the instant case, as mentioned in above paras, the value of goods imported have been found mis-declared by the said importer in the said Bill of Entry. Further, Section 114AA of the Customs Act, 1962, prescribed that "*If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods*". Accordingly, in the instant case, it also appears that the importer made themselves liable to the penalty leviable under said Section 114AA of the said Act.

**4.6** Furthermore, it appears that by mis-declaring the value of the goods under import, the importer has also short levied the duty amounting to Rs. 1,14,884/- (BCD- 49,405/-+ SWS-4,941/-+IGST- 69,949/- as per Annexure A enclosed)) which is required to be added into the respective DTA Bill of Entry, likely to be filed by the importer.

**5. WAIVER OF NOTICE AND PERSONAL HEARING: -**

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he said importer vide their letter dated 24.02.2026 also submitted that they do not want any show cause notice or personal hearing in this matter and they are ready to pay whatever duty, penalty, redemption fine or other charges as imposed by the Competent Authority under the provisions of Customs Law.

## 6. Discussion and Findings: -

I have carefully gone through the records of the case, investigation report dated 23.02.2026, Valuation report by empanelled Chartered Engineer and the applicable provisions of law. The importer, M/s. Rohit Trading & Company, vide letter dated 24.02.2026 has requested for waiver of Show Cause Notice and Personal hearing. Thus, the principles of Natural justice as provided in Section 122a of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on records. The issues to be decided by me are:

- i. Whether the declared value, i.e. Rs. 13,32,630/- of the consignment covered under Z Type SEZ Bill of Entry No 7233203 dated 31.01.2026 is liable to be rejected at the time of filing DTA B.E, under Rule 12 of the CVR, 2007 and required to be re-determined at Rs 16,66,892/- as opined by the CE report at the time of filling of DTA Bill of Entry in terms of Rule 9 of the Rules, *ibid*, read with Rule 47 (4) of the SEZ Rules, 2006 as discussed in Para 4.3 & 4.1 above;
- ii. Whether the imported goods having re-determined value of Rs 16,66,892/- are liable for confiscation under Section 111 (m) of the Act, *ibid*;
- iii. Whether the differential duty amounting Rs. 1,14,884/- (BCD-49,405/-+ SWS-4,941/-+IGST- 69,949/- as per Annexure A enclosed) short levied on the imported items by the importer is required to be added (in addition to the total amount of Rs 3,82,781/- declared as duty) in the Z Type SEZ Bill of Entry No. 7233203 dated 31.01.2026 into the DTA Bill of Entry, likely to be filed by the importer and to be recovered accordingly.
- iv. Whether penalty under Section 112 (a)(ii) of the Customs Act, 1962 is imposable upon the importer, as discussed in Para 4.3 & 4.4 above.
- v. Whether penalty under Section 114AA of the Customs Act, 1962 is imposable upon the importer as discussed in Para-4.5 above.

**7 .** Regarding the first issue, I find that the importer has filed SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 for import of contain 39229000: PVC Tape, 39229000: PVC Foam flow Set, 39229000: PVC Hook, 39229000: PVC Pipe, 39229000: PVC Water Tap, 73249000: SS Shower 4, 73249000: SS Shower 6, 73249000: SS Shower 8, 84819090: Nut and El key, 84819090: Faucet Nut, 84819090: Mixer legs, 84819090: Sanitary Fittings for Taps. Upon investigation, it was noticed that the

items under import were mis-declared in term of valuation as mentioned at Table 03 above. Further, I find that inconsistency observed in filing of the Bill of Entry suggests deliberate Undervaluation of the goods. Thus the declared value of the goods is liable to be determined in terms of Rule 12. As the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007.

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

9. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid*. Accordingly, the Chartered Engineer was appointed for valuation of the goods. The Chartered Engineer vide his report ref no. ABJ:INSP:CE:MUN:SIIB:NS:RTC:25-26:02 dated 16.02.2026 has suggested the valuation of the imported goods. The chartered engineer, empanelled by the government, determined the fair value of the goods to be Rs. 16,66,892/- (Rs. Sixteen Lakh Sixty Six Thousand Eight Hundred Ninety Two only) in contrast to the declared assessable value as Rs. 13,32,630/-. In view of above, the declared value of the goods, i.e. Rs. 13,32,630/-, is liable to be rejected and the same needs to be re-determined as Rs. 16,66,892/- as mentioned above in Table-3.

10. Regarding the second issue, I find that the importer has mis declared the items under import vide SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 in terms of value thereof. Therefore, it appears that the importer has contravened Section 14 and Section 46 of the Customs Act, 1962 read with Rule 11 of the CVR, 2007 in as much as the failed to declare correct value of the goods in the Customs document filed by them. These acts of omission and commission on the part of importer have made the imported goods having re determined value of Rs 16,66,892/- covered under SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 are liable for confiscation under Section 111 (m) of the Customs Act, 1962.

11. Regarding the third issue, I find that the self-assessment done by the importer is liable to be rejected and the BE needs to be re-assessed with differential duty of Rs. 1,14,884/- under Section 17(4) of the Customs Act, 1962. I find that from the above discussion, it is evident that the importer has undervalued/mis-declared the imported goods to evade payment of duties and taxes by. As per valuation done by the Chartered Engineer, empanelled by the Government, the fair value of the goods amounts to be Rs. 16,66,892/- in contrast to the declared assessable value as Rs. 13,32,630/-, resulting in the duty difference of Rs. 1,14,884/-. The duty liability for the imported goods as per re-determined value is ascertained. Therefore, I find that the self assessment done by importer is liable for rejection and re-assessment of the Bill of Entry should be done under Section 17(4) of the Customs Act, 1962.

12. Regarding the fourth issue, it is found that the importer has mis declared the items under import vide SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 in terms of value thereof. Therefore, it appears that the importer has contravened Section 14 and Section 46 of the Customs Act, 1962 read with Rule 11 of the CVR, 2007 in as much as the failed to declare correct value of the goods in the Customs document filed by them. These acts of omission and commission on the part of importer have made the imported goods [as mentioned in above paras] having re determined value of Rs 16,66,892/- covered under SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 are liable for confiscation under Section 111 (m) of the Act, *ibid* and has thus rendered themselves liable for penal action under Section 112 (a)(ii) of the Customs Act, 1962.

13. Regarding the fifth issue of penalty on importer under Section 114AA of the Customs Act 1962, I find that as mentioned in above paras, the value of goods imported have been found mis-declared by the said importer in the said Bill of Entry. Further, Section 114AA of the Customs Act, 1962, prescribed that *“If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods”*. Accordingly, in the instant case, the importer made themselves liable to the penalty leviable under said Section 114AA of the said Act.

14. In view of the facts above, I pass the following order.

#### **ORDER**

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(i) I order to reject the declared total assessable value of goods as Rs. 13,32,630/-, of the SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 and order to re-determine the value of the goods as Rs. 16,66,892/-.

(ii) I Order to re-assess the SEZ Z Type Bill of Entry No. 7233203 dated 31.01.2026 with differential duty of Rs. 1,14,884/- under section 17(4) of the customs Act, 1962.

(iii) I order to confiscate the imported goods of re-determined assessable value 16,66,892/- under Section 111(m) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of **Rs. 1,66,000/- (Rupees One Lakh Sixty Six Thousand only)**.

(iv) I impose a penalty of **Rs. 11,000/- (Rupees Eleven Thousand only)** on M/s. Rohit Trading & Company u/s. 112 (a)(ii) of the Customs Act, 1962.

(v) I impose a penalty of **Rs.25,000/- (Rupees Twenty Five Thousand only)** on M/s. Rohit Trading & Company u/s. 114AA of the Customs Act,

1962.

1 8 . This Order-in-Original is issued without prejudice to any other action that may be taken against the importer under the Customs Act, 1962 or any other law for the time being in force.

**Additional Commissioner of Customs  
Import Assessment  
Custom House, Mundra**

**To,**

**M/s. Rohit Trading & Company (IEC: CRMPR7847B),  
F/F Pvt N. 4, 3281, Gali Raja Wali Pipal Mahadev, Delhi-110006**

Copy to:-

1. The Addl. Commissioner (PCA), Custom House, Mundra.
2. The Assistant Commissioner (RRA/TRC/EDI), Custom House, Mundra.
3. Guard File