



प्रधान आयुक्त का कार्यालय, सीमा शुल्क ,अहमदाबाद

“सीमाशुल्क भवन ,”पहली मंजिल ,पुराने हाईकोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद – 380 009.

दूरभाष :(079) 2754 4630 **E-mail:** cus-ahmd-adj@gov.in फैक्स :(079) 2754 2343

DIN: 20260371MN0000333B2E

PREAMBLE

A	फ़ाइल संख्या/ File No.	:	F.No. GEN/ADJ/ADC/402/2026-ICD-AHMD-CUS-COMMRTE-AHMEDABAD
B	कारण बताओ नोटिस संख्या-तारीख / Show Cause Notice No. and Date	:	The importer has requested for waiver of SCN & PH
C	मूल आदेश संख्या/ Order-In-Original No.	:	OIO No. 229/ADC/SR/O&A/2025-26
D	आदेश तिथि/ Date of Order-In-Original	:	25.03.2026
E	जारी करनेकी तारीख/ Date of Issue	:	25.03.2026
F	द्वारापारित/ Passed By	:	Shravan Ram, Additional Commissioner, Customs Ahmedabad.
G	आयातक का नाम औरपता / Name and Address of Importer / Passenger	:	M/s. Hina Trading Co., Shop No.1, Shreeji Arcade Complex, Nr. Jalaram Temple, Deesa, Banaskantha, Gujarat-385 535 (IEC ATWPN0199A)
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हे यह जारी की गयी है।		
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क(अपील), चौथी मंजिल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।		
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:		
(i)	अपील की एक प्रति और;		
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।		
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या झूठी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।		

BRIEF FACTS OF THE CASE:-

M/s. Hina Trading Co., Shop No.1, Shreeji Arcade Complex, Nr. Jalaram Temple, Deesa, Banaskantha, Gujarat-385 535 (herein after referred to as “the importer” for the sake of brevity) having Import Export Code ATWPN0199A have filed Bill of Entry No. 6566850 dated 27.12.2025 for Home Consumption at ICD – Khodiyar for import of goods declared as (1) Mobile Back Cover (Unbranded) made in China and (2) Plastic Screen Guard (Unbranded) made in China. Both these items were declared under CTH 39269099 with full rate of Customs Duty i.e. BCD -15%, SWS-10%, IGST- 18%, under Sr.No. 127 of Schedule II to IGST Notification No. 009/2025. The said Bill of Entry has been filed through their CHA M/s. CRM Logistics Pvt.Ltd.

2. Based on the specific intelligence, officers of DRI vide letter dated 29.12.2025, directed to put on hold the subject import consignment at ICD Sabarmati for detailed examination. Thereafter, the goods imported vide the container bearing No. OOCU9800833 pertaining to Bill of Entry No. 6566850 dated 27.12.2025, was subjected to 100 % Examination under Panchnama Proceedings on 31.12.2025 and 01.01.2026.

3. The detailed examination, established misdeclaration with respect to both description and quantity of the imported goods, in contravention of the provisions of Section 46 of the Customs Act, 1962. As per the declaration made by the importer in the Bill of Entry, the consignment comprised the following goods :

Sr.No.	Description	Quantity Declared (Dozens)	Total Quantity (Pieces)
1	Mobile Back Cover	15000	180000
2	Plastic Screen Guard	25000	300000

4. However, upon 100% examination of the said consignment, it was found that the container contained only **"Screen Guards/Mobile Tempered Glass" totaling 12,00,000 (Twelve Lakh) pieces. No goods corresponding to the declared description of "Mobile Back Cover" were recovered from the container.**

5. Further, with a view to ascertain the value of the recovered goods i.e. Screen Guards/ Mobile tempered Glass, the consignment was examined and

inspected by the Govt. Approved Valuer, under Panchnama dated 16.1.2026. The Govt. Approved Valuer, vide his certificate No. Ref.No- PNU/SLI/25-26/224 Dated-01.02.2026 , submitted Valuation of the imported goods as under :

Description of goods	Qty (In Doz)	UnitPrice (in USD)	Market Value (IN USD)	Assessed Value (In USD)
PLASTIC SCREEN GUARD (UNBRANDED) (MADE IN CHINA)	100000	0.495	49500	49500
TOTAL			49500	49500

6. As per the Bill of Entry presented before Customs, total **Assessable value is Rs.16,81,281.25** with **total duty of Rs.6,29,976** (BCD 15%+SWS 10%+IGST 18% = 37.470 %). Now, as per the revised Assessable value, submitted by the Govt. Approved Valuer, the revised Assessable Value and Customs Duty for CTH - 39269099 has been calculated as under :

ITEM : PLASTIC SCREEN GUARD (UNBRANDED) : CTH 39269099

ASSESSABLE VALUE (49500 USD X 91.25 EXCHANGE RATE) : **RS.45,16,875/-**

CUSTOMS DUTY (BCD 15%+SWS 10%+IGST 18% = 37.470 %) : **RS. 16,92,473/-** Plus OTHER DUTIES (as applicable) . Thus, against the Assessable value of Rs.1681281.25 with Customs Duty of Rs.629976.00 declared by the importer, the BE is to be assessed with **Assessable Value of Rs.45,16,875/- with Customs Duty of Rs.16,92,473/-** Plus OTHER DUTIES (as applicable).

7. Violations of the provisions of the Customs Act, 1962:-

In terms of Section 46 of the Customs Act, 1962, while presenting the Bills of Entry before the Customs authority for clearance of the imported goods, it was duty of the importer to declare true facts. As the importer has been working under the regime of self-assessment, where they have been given liberty to determine every aspect of an imported consignment from classification to declaration of value of the goods, it was sole responsibility of the importer to place correct facts and figures before the assessing authority. In the material case, the importer has failed to declare the correct item description and value of the goods imported. This has therefore, resulted in violation of Section 46 of the Customs Act, 1962.

Further, as per Section 111 (m) of the Customs Act, 1962, any goods which do not correspond in respect of value or in any other particular are liable to

confiscation and therefore in addition to duty recoverable from them they are also liable for penalty under Section 112(a) of the Customs Act, 1962.

With the introduction of self-assessment under the Customs Act, 1962, more faith is bestowed on the importer, as the practice of routine assessment, concurrent audit and examination has been dispensed with and the importers have been assigned with the responsibility of assessing their own goods under Section 17 of the Customs Act, 1962. As a part of self-assessment by the importer, it was duty of the importer to present correct facts and declare to the Customs authority. However, contrary to this, they mis-declared the description and also quantity, to avoid payment of appropriate Customs duty.

Further, as per Section 17(5) of the Customs Act, 1962, 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.

In view of the above provisions, the Subject Bill of Entry No. Bill of Entry No. 6566850 dated 27.12.2025 is liable for Re-assessment as per Section 17(5) of the Customs, Act, 1962. The goods imported vide subject Bill of Entry, being mis declared goods by way of quantity and value are liable to confiscation under Section 111(m) of the Customs Act, 1962. For such improper importation of goods, which rendered the goods liable for confiscation under Section 111, by way of mis-declaration, penalty under Section 112(a) of the Customs Act, 1962 is being proposed.

8. In view of the above, it appeared that the importer has mis-declared the goods, so as to evade payment of Customs Duty. The Importer, M/s Hina Trading Co., **vide letter dtd NIL requested to release the said goods on payment of Customs duty on the value ascertained by the empaneled valuer and also to pay any other applicable charges and penalty. They have also waived the issuance of Show cause notice and the personal hearing and requested to adjudicate the matter on the basis of facts available on record.**

9. RECORD OF PERSONAL HEARING AND SUBMISSION OF IMPORTER

However, following the principles of natural justice personal hearing was granted to the importer and the same was held on 10.3.2026 at 11:30 am. Shri

Mahesh H.Nathani, Proprietor of M/s. Hina Trading Co., Deesa, appeared for personal hearing on the scheduled date and time. He submitted written submission dated 10.3.2026 and reiterated the contents of this submission during the personal hearing. In his submission dated 10.3.2026, the importer submitted that the discrepancy occurred due to miscommunication with their overseas supplier. The same was not intentional and there was no malafide intention on their part; that, this is for the first time such an issue has occurred and they have always endeavored to comply with all Customs rules and regulations in true spirit. The importer further requested to take lenient view and assured that such an instance will not be repeated in future. Lastly he requested to clear the consignment at the earliest.

10. DISCUSSION AND FINDINGS

I have carefully gone through the facts of the case and have studied all the case records including the submissions made by the Importer vide letter 10.03.2026 and submission made during Personal hearing.

10.1 I find that the importer M/s. Hina Trading Co., Shop No.1, Shreeji Arcade Complex, Nr. Jalaram Temple, Deesa, Banaskantha, Gujarat-385 535, through their Custom broker M/s. CRM Logistics Pvt. Ltd have filed Bill of Entry No. 6566850 dated 27.12.2025 for Home Consumption at ICD – Khodiyar for import of goods declared as (1) Mobile Back Cover (Unbranded) made in China and (2) Plastic Screen Guard (Unbranded) made in China. Both these items were declared under CTH 39269099 with applicable rate of Customs Duty i.e. BCD - 15%, SWS-10%, IGST- 18%, under Sr.No. 127 of Schedule II to IGST Notification No. 009/2025. I find that Based on the specific intelligence of DRI had directed to put on hold this import consignment at ICD Sabarmati for detailed examination. I find that thereafter, the impugned goods imported in the container bearing No. OOCU9800833 pertaining to Bill of Entry No. 6566850 dated 27.12.2025, was subjected to 100 % Examination under Panchnama Proceedings on 31.12.2025 and 01.01.2026.

10.2 I find that as per the declaration made by the importer in the Bill of Entry, the consignment comprised the following declared goods:

Sr.No.	Description	Quantity Declared (Dozens)	Total Quantity (Pieces)
1	Mobile Back Cover	15000	180000
2	Plastic Screen Guard	25000	300000

10.3 I also find that, upon 100% examination of the said consignment, it was found that the consignment contained only "**Screen Guards/Mobile Tempered Glass**" totaling **12,00,000 (Twelve Lakh) pieces. No goods corresponding to the declared description of "Mobile Back Cover" were recovered from the container.**

10.4 From the records I find that the unit price for the goods mentioned as 0.39 USD per DOZ and accordingly the Assessable value as per Bill of entry filed is 0.425 USD per Doz. Since the goods were found to be misdeclared both in qty and value and In view Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 Rule 12 , I reject the declared value of the goods . I find the same is required to be re determined by following CVR Rules 4 to 9 sequentially. In view of peculiar facts and circumstances of this case I find the same was required to be ascertained as per Rule-9-Residual method of CVR Rules 2007. Accordingly I find that , with a view to ascertain the value of the recovered goods i.e. Screen Guards/ Mobile tempered Glass, the impugned consignment was examined and inspected by the Govt. Approved Valuer, under Panchnama dated 16.1.2026. The Govt. Approved Valuer, vide his certificate No. Ref.No-PNU/SLI/25-26/224 Dated-01.02.2026, submitted Valuation of the imported impugned goods as under: (Sample Image of Valuer Report is as under)

PANKAJ N.UDANI (SKIL LINK INDIA)
 B.E.(Mech),F.I.E.,F.I.V.,J.F.L.W.A.,F.I.C.A

Govt. Approved Valuer, Chartered Engineer, Consultant & Arbitrator
 405/B, Mangal Murti Complex, Opp. City Gold Cinema, Ashram Road, Ahmedabad -380009.
 Phone : 079-26448431, Mobile : 9426010923, 9974740302
 Registration No : CAT-VII/119/ABD/CC-III/2007-2008. Email Id: anudani@yahoo.com

However 25000 plastic screen guard are received and instead of 15000 mobile back cover, 75000 plastic screen guard are received, hence total 100000 doz of plastic screen guard unbranded are received in the consignment.

Hence the valuation of the consignment goods is as below :

S.N	Description of goods	Qty (in Doz)	Unit Price (in USD)	Market Value (IN USD)	Assessed Value (IN USD)
1.	PLASTIC SCREEN GUARD (UNBRANDED) (MADE IN CHINA)	100000	0.495	49500.00	49500.00
	TOTAL			49500.00	49500.00

I Hereby declare that the particulars and statements made in this CE Certification report are true and correct.

- This CE report has been issued for Custom purpose only without prejudice,
- Our responsibility is limited to the exercise of reasonable care,
- Shall this CE Certification report be accepted/rejected by whomsoever it may be concerned with the understanding that the Valuer/Firm jointly or severally are not responsible for any Claims/Damages.
- The information furnished above is true & correct to the best of my knowledge,
- I have no direct or indirect interest in the items inspection for CE Certification,
- I have personally inspected the goods on 31.12.2025 and 16.01.2026.

DATE : 01.02.2026. Signature :

PANKAJ N. UDANI
 B.E (Mech)FIE, FIV, FICA
 (Proprietor)
 Chartered Engineer,
 Govt. Registered Valuer and Arbitrator

Name of the Inspecting Person : Pankaj N. Udani
 Designation : Approved Valuer & Chartered Engineer
 Address : Pankaj N. Udani, SKIL LINK INDIA,
 405 B, Mangal Murti Complex, Opp. City Gold Cinema, Ashram
 Road, Ahmedabad - 380009.



Description of goods	Qty (In Doz)	UnitPrice (in USD)	Market Value (IN USD)	Assessed Value (In USD)
PLASTIC SCREEN GUARD (UNBRANDED) (MADE IN CHINA)	100000	0.495	49500	49500
TOTAL			49500	49500

I find that As per the Bill of Entry presented before Customs, total **Assessable value was Rs.16,81,281.25** with **total duty of Rs.6,29,976** (BCD 15%+SWS 10%+IGST 18% = 37.470 %). Now, on the basis of Govt. Approved Valuer's Certificate No. Ref.No- PNU/SLI/25-26/224 Dated-01.02.2026 I find the revised Assessable Value and Customs Duty for CTH - 39269099 has been calculated as under:

ITEM: PLASTIC SCREEN GUARD (UNBRANDED): CTH 39269099

ASSESSABLE VALUE (49500 USD X 91.25 EXCHANGE RATE): **RS.45,16,875/-**

CUSTOMS DUTY (BCD 15%+SWS 10%+IGST 18% = 37.470 %): **RS. 16,92,473/-**

Plus others duty if any (as applicable) .

Thus, against the Assessable value of Rs.1681281.25 with Customs Duty of Rs.629976.00 declared by the importer, I find and hold the BE to be assessed with **Assessable Value of Rs.45,16,875/- with Customs Duty of Rs.16,92,473** Plus others duty if any (as applicable).

10.5 In view of the above discussion, I find the impugned Bill of Entry No. 6566850 dated 27.12.2025 is liable for Re-assessment as per Section 17(5) of the Customs, Act, 1962. I find and hold the goods imported vide impugned Bill of Entry, being mis declared goods by way of quantity and value and are liable to confiscation under Section 111(m) of the Customs Act, 1962.

10.6 I find that with the introduction of self-assessment under the Customs Act, 1962, more faith is bestowed on the importer, as the practice of routine assessment, concurrent audit and examination has been dispensed with and the importers have been assigned with the responsibility of assessing their own goods under Section 17 of the Customs Act, 1962. As a part of self-assessment by the importer, it was duty of the importer to present correct facts and declare to the Customs authority. However, contrary to this, they mis-declared the description and also quantity, to avoid payment of appropriate Customs duty.

I find that the importer working under the regime of self-assessment, where they have been given liberty to determine every aspect of an imported consignment from classification to declaration of value of the goods, it was sole responsibility of the importer to place correct facts and figures before the assessing authority. In the material case, the importer has failed to declare the correct item description and value of the goods imported. This has therefore, resulted in violation of Section 46 of the Customs Act, 1962. In view of above discussion I find that for such improper importation of goods, which rendered the goods liable for confiscation under Section 111(m), by way of misdeclaration, the importer M/s. Hina Trading Co., Shop No.1, Shreeji Arcade Complex, Nr. Jalaram Temple, Deesa, Banaskantha, Gujarat-385 535 is liable for penalty under Section 112(a) of the Customs Act, 1962.

11. In view of all the aforementioned discussion and findings, I pass the order as under:

ORDER

- i. I reject the declared value of Bill of Entry No. 6566850 dated 27.12.2025 and order to re-assess the same at Assessable Value of Rs.45,16,875/ as determined by Govt. Approved Valuer as per Rule 9 of Customs Valuation (Determination of Value of Imported Goods) Rules , 2007 (CVR rules 2007)**
- ii. I order for confiscation of the impugned goods i.e. 12 lakh pieces of PLASTIC SCREEN GUARD (UNBRANDED) (MADE IN CHINA) valued at Rs. 45,16,875/- sought clearance under Bill of Entry No. 6566850 dated 27.12.2025 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.5,00,000/- (Rupees Five Lakhs only).**
- iii. I order to impose a penalty of Rs.3,00,000/-(Rupees Three Lakhs only) on Importer M/s. Hina Trading Co., Shop No.1, Shreeji Arcade Complex, Nr. Jalaram Temple, Deesa, Banaskantha, Gujarat-385 535 ,under Section 112(a)(i) of the Customs Act, 1962.**

12. This Order is issued without prejudice to any other action that may be taken against the Importer or others in respect of the imported goods under the provisions of the Customs Act, 1962 or any other law for the time being in force in India.

(Shravan Ram)

Additional Commissioner

F.No. GEN/ADJ/ADC/402/2026-ICD-AHMD-CUS-COMMRTE-AHMEDABAD

DIN: **20260371MN0000333B2E**

Date:25.03.2026

To,

**M/s. Hina Trading Co.,
Shop No.1, Shreeji Arcade Complex,
Nr. Jalaram Temple, Deesa,
Banaskantha, Gujarat-385 535
(IEC ATWPN0199A)**

Copy to:

1. The Asst./Dy. Commissioner of Customs (Review Cell), Customs, HQ, Ahmedabad.
2. The Asst./Dy. Commissioner of Customs (EDI/Systems), Customs, HQ, Ahmedabad.
3. The Asst./Dy. Commissioner of Customs, ICD Khodiyar, Ahmedabad.
4. Office Copy.
5. Guard File