**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: group3-mundra@gov.in**

| | | | |
|---|---|---|---|
| **A.** | File NO. | **:** | CUS/APR/4249/2026-Gr 3-O/o Pr Commr – Cus-Mundra |
| **B.** | Order-in-Original No. | **:** | MCH/ADC/ZDC/289/2026-27 |
| **C.** | Passed by | **:** | Shri Dipak Zala,<br>Additional Commissioner of Customs,<br>Customs House, AP & SEZ, Mundra |
| **D.** | Date of order and<br>Date of issue | **:** | 16.09.2026<br>16.09.2026 |
| **E.** | Bill of Entry No. | **:** | Z-Bill of Entry No. 2774983 dated 27.07.2026 |
| **F.** | SCN F. No. & Date | **:** | SCN Waived on the request of the importer |
| **G.** | Noticee(s)/Party/ Importer | **:** | M/s Anantam Tradex (OPC) Private Limited (IEC-ABECA8404E), Office No A-503, Floor 5th, P2 Orchid Business Park Premises, Marol Military Road, Marol Opp Twin Complex, J.B. Nagar, Andheri East, Mumbai Suburban, Maharashtra-400059 |

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 128A 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 A 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**

3. उक्त अपील यह आदेश भेजने की दिनांक से 3 माह के भीतर दाखिल की जानी चाहिए।
   Appeal shall be filed within three months from the date of communication of this order.
4. उक्त अपील के 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 Rs. 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 Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

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

6. 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.

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.

## 1. Brief facts of the case:

Based on intelligence developed by SIIB, CH Mundra, regarding the possible mis-declaration of the goods imported under Bill of Entry No. 2774983 dated 27.07.2026 (Container No. MWIU0410173), filed by M/s. Anantam Tradex (OPC) Pvt. Ltd. (IEC: ABECA8404E) at M/s. Shivansh Terminals LLP, APSEZ, Mundra, the said consignment is placed on hold for detailed examination. The examination is carried out on 06.08.2026 under the panchnama preceedings in the presence of the authorised representative of the importer and SEZ unit. The details of the goods as declared in the said Bill of Entry are as follows:

**Table-I**

| Sr. No. | CTH | Description | Quantity | UQC |
|---|---|---|---|---|
| 1 | 70072190 | Mobile Screen Protector (72417 DOZ) | 72417 | DOZ |
| 2 | 39269099 | Mobile Back Cover (3200 DOZ) | 3200 | DOZ |

## 2. Examination of the goods:

The officer of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no. MWIU0410173 covered under the

Z-Bill of Entry No. 2774983 dated 27.07.2026 under Panchnama dated 06.08.2026.

2.1. During the course of examination of the impugned goods, after complete de-stuffing the goods were examined by the officers. The complete details of the goods found during examination are as under:

**Table-III**

| Sr. No. | Description | No. of Cartons | Pcs per carton | Total Quantity (in Pcs) |
|---|---|---|---|---|
| 1. | Tempered Glass Screen Protectors for Mobile Phones | 871 | 1000 | 871000 |
| 2. | Mobile Back cover | 115 | 600 | 69000 |
| 3. | Mobile Plastic Protection Film for Back | 8 | 4000 | 32000 |
| Total | | 994 | | 9,72,000 |

Further, on examination of the goods, the officer prima facie noticed that the goods were mis-declared by the importer in respect of Description and Quantity and mis-declared goods also found. The importer has declared total 02 items in the BE and the goods found during the examination are in different marking, packing and quantity, the details of which are tabulated above in Table-III.

3. **Re-determined Classification and Quantity of the Goods:**

The importer has declared 02 items in the said BE. However, during the course of examination, the goods were found mis-declared in terms of quantity. 01 item i.e. **Mobile Plastic Protection Film for Back** was also found mis-declared. The re-determined Description, Quantity and CTH of the goods is as below:

**Table-IV**

| Sr. No. | Goods found during examination | Re-determined CTH | Re-determined Quantity |
|---|---|---|---|
| 1. | Tempered Glass Screen Protectors for Mobile Phones | 70071900 | 871000 |
| 2. | Mobile Back cover | 39269099 | 69000 |
| 3. | Mobile Plastic Protection Film for Back | 39269099 | 32000 |

4. **Valuation of the Goods**:

Further, as goods found during examination in the subject Bill of Entry were mis-declared in terms of Description and Quantity. Therefore, the value of the goods needs to be determined.

4.1. **Rejection of declared value & Redetermination of Assessable Value:**

The 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, it appears that, transaction value in terms of Rule 3 of the CVR, 2007, is to be accepted only where there are direct evidences with regard to the price actually paid or payable in respect of the imported goods by the importer. Whereas, it further appears that, there is a reasonable doubt regarding the truth and accuracy of the value declared by the importer, and hence it appears liable to be rejected in terms of Rule 12 of the CVR, 2007.

4.2. Whereas, it appears 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.

4.3. Whereas, it appears that, the value of the impugned goods could not be determined under Rule 4 and 5 ibid since the goods have been misdeclared/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.

4.4. Whereas, it appears 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:"*

4.5. 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 Valuation report vide Reference No. **AYK:VAL:03024:2026 dated 21.08.2026** wherein, he has reported the value of the cargo as tabulated below:

**Table-V**

| Sr. No. | Item | Quantity (Pcs) | Per Unit Suggestive Average C.I.F. Value in USD (Approx.) | Total Suggestive CIF value in USD (Approx.) | Suggestive Present CIF value in INR (1 USD= 97.2 INR) |
|---|---|---|---|---|---|
| 1 | Tempered Glass Screen Protectors for Mobile Phones | 871000 | 0.083 | 72293 | 7026880 |
| 2 | Mobile Back cover | 69000 | 0.054 | 3726 | 362167 |
| 3 | Mobile Plastic Protection Film for Back | 32000 | 0.045 | 1440 | 139968 |
| Total | | | | 77459 | 75,29,015/- |

4.6. Whereas, it appears that, the assessable value of Rs. 14,78,951/- declared by the importer at the time of filling of the Z-Bill of Entry No. 2774983 dated 27.07.2026 is liable to be rejected in terms of Rule 12 of the CVR, 2007. Whereas, further it appears that, the assessable value of the cargo covered under said Bill of Entry is required to be taken as Rs. 75,29,015/- 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.

5. **Importability and Policy Compliance:**

All the goods found during the examination is freely importable after paying of applicable Customs Duty.

6. **Re-determination of Applicable Duty:**

On the basis of re-determined value of the goods in above Table-V, duty leviable on goods imported vide B/E No. 2774983 dated 27.07.2026 is being re-calculated. The re-calculated leviable duty is as under: -

**Table-VI**

| Sr. No. | Item Description | Total Qty found during examination in PCS | Suggestive Present CIF value (as per CE) in Rs. | BCD in Rs. | SWS in Rs. | IGST in Rs. | Total applicable Duty in Rs. |
|---|---|---|---|---|---|---|---|
| 1 | Tempered Glass Screen Protectors for Mobile Phones | 871000 | 7026880 | 702688 | 70269 | 1403971 | 2176927 |
| 2 | Mobile Back cover | 69000 | 362167 | 54325.08 | 5433 | 75946 | 135704 |
| 3 | Mobile Plastic Protection Film for Back | 32000 | 139968 | 20995.2 | 2100 | 29351 | 52446 |
| Total | | | 7529015 | 778008 | 77801 | 1509268 | 23,65,077/- |

The total re-determined value of the goods releasable comes to Rs. 75,29,015/- and the total re-determined Duty for the said releasable goods comes to Rs. 23,65,077/- instead of the declared duty for the same i.e. Rs. 5,54,163/-. The differential duty of said releasable goods comes to Rs. **18,10,914/-** (Rs. 23,65,077/- minus Rs. 5,54,163/-).

7. **Outcome of the Investigation:**

The investigation conducted by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, based on the special intelligence, revealed significant irregularities in the import consignment of M/s. Anantam Tradex (OPC) Private Limited, Office No A-503 Floor 5th P2 Orchid Business Park Premises, Marol Military Road Marol Opp Twin Complex, J.B. Nagar Andheri East, Mumbai, Mumbai Suburban, Maharashtra-400059 (IEC: ABECA8404E), under Z-Bill of Entry No. 2774983 dated 27.07.2026, covering container MWIU0410173. The examination conducted on 06.08.2026, which uncovered deliberate mis-declaration, undervaluation indicating an intent to evade Customs duties. The outcomes of the investigation are as follows:

7.1. **Examination of the Goods:**

The officer of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no. MWIU0410173 covered under the Z-Bill of Entry No. 2774983 dated 27.07.2026 under Panchnama dated 06.08.2026. During the course of examination, it was noticed that the goods were mis-declared by the importer in respect of quantity and mis-declared goods were also found.

7.2**. Re-determined Classification and Quantity of the Goods:**

The importer has declared 02 items in the said BE. However, during the course of examination, the goods were found mis-declared in terms of quantity. 01 item i.e. Mobile Plastic Protection Film for Back was also found mis-declared. The re-determined Description, Quantity and CTH of the goods is as below:

| Sr. No. | Goods found during examination | Re-determined CTH | Re-determined Quantity |
|---|---|---|---|
| 1. | Tempered Glass Screen Protectors for Mobile Phones | 70071900 | 871000 |
| 2. | Mobile Back cover | 39269099 | 69000 |
| 3. | Mobile Plastic Protection Film for Back | 39269099 | 32000 |

7.3**. Valuation of the Goods:**

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 Valuation report vide reference No. **AYK:VAL:03024:2026 dated 21.08.2026**. It appears that, the assessable value of Rs. 14,78,951/- declared by the importer in the Z-Bill of Entry No. 2774983 dated 27.07.2026 is liable to be rejected in terms of Rule 12 of the

CVR, 2007. Whereas, further it appears that, the assessable value of the cargo covered under said Bill of Entry is required to be taken as Rs. 75,29,015/- 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.

7.4**. Importability and Policy Compliance:**

All the goods found during the examination are freely importable after paying of applicable Customs Duty.

7.5. **Re-determination of Duty:**

The total re-determined value of the goods comes to Rs. 75,29,015/- and the total duty for the said goods comes to Rs. 23,65,077/- instead of the declared duty for the same i.e. Rs. 5,54,163/-. The differential duty of said releasable goods comes to Rs. 18,10,914/- (Rs. 23,65,077/- minus Rs. 5,54,163/-).

7.6. **Re-determination of COO:**

The importer has declared the COO of the goods as UAE in the said BE. However, as per the marking of the goods it appears that the goods are manufactured in China. Further, the importer vide his letter submitted that the goods were transited to UAE from China and then from UAE to Mundra. The COO of the goods is China. At the time of filling of the said BE they have wrongly mentioned the COO as UAE. The importer has also requested for amendment of COO in the said BE.

7.7. **Confiscation of Goods and Penal Action:**

In view of the above, it is evident that the importer, M/s. Anantam Tradex (OPC) Private Limited, has imported the goods covered under Bill of Entry No. 2774983 dated 27.07.2026 by way of mis-declaration in description, quantity and classification. Therefore, the goods imported vide said Bill of Entry are liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962. The importer's actions indicate an intent to evade customs duty, violating Section 46(4) of the Customs Act, 1962 (false declaration in Bill of Entry). Consequently, the importer is liable for penalties under Sections 112(a)(ii) and 114AA of the Customs Act, 1962, for knowingly submitting false documents and attempting to evade duties.

**8. RELEVANT LEGAL PROVISIONS:**

**(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:**

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

……..

(o) "**import"** means—

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

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

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

1. *The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*

2. *The Central Government may, by general or special order, authorise any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.*

3. *Every officer or agency authorised under sub-section (2) shall have all the corresponding powers of investigation, inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.*

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

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

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

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

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

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

*carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned. Under Section 21(1) of the SEZ Act, 2005, the Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*

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

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

**(B) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:**

**Section 2(22)***: "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*
**Section 2(23):** *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*
**Section 2(25):** *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*
**Section 2(26):** *"importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;*
**Section 11A:** *"illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

***Section 17. Assessment of duty.*** *–*
*(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.*
*..*

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

**Section 46.** Entry of goods on importation:
***(4)*** *The importer while presenting a Bill of Entry shall make and subscribe to a declaration as to the truth of the contents of such Bill of Entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.*

***(4A)*** *the importer who presents a Bill of Entry shall ensure the following, namely:*
*(a) The accuracy and completeness of the information given therein;*
*(b) The authenticity and validity of any document supporting it; and*
*(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

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

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

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

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

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

*b. who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or*

*purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*
shall be liable,-

i. *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [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:*

***114AA. Penalty for use of false and incorrect material—***
*If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

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

***"Rule 4. Transaction value of identical goods. -*** *(1) (a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;*
*……..*
*(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.*

***"Rule 5. Transaction value of similar goods . -*** *(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*
*Provided that ……..*
*(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.*

***Rule 7. Deductive value.-***
*(1) Subject to the provisions of rule 3, if the goods being valued or*

*identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -*

*(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;*

*(ii) the usual costs of transport and insurance and associated costs incurred within India;*

*(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.*

*(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.*

*(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.*

*(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).*

***Rule 8. Computed value.-***

*Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-*

*(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;*

*(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;*

*(c) the cost or value of all other expenses under sub-rule (2) of rule 10.*

***Rule 9. Residual method:-***

*(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the*

*principles and general provisions of these rules and on the basis of data available in India;*
*Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.*
*(2) No value shall be determined under the provisions of" this rule on the basis of –*
*(i) the selling price in India of the goods produced in India;*
*(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*
*(iii) the price of the goods on the domestic market of the country of exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;*
*(v) the price of the goods for the export to a country other than India;*
*(vi) minimum customs values; or*
*(vii) arbitrary or fictitious values.*

***Rule 12. Rejection of declared value** . - (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.*

**9.** In view of the above, an **Investigation Report dated 27.08.2026** bearing F.NO. CUS/SIIB/INT/680/2026-SIIB-O/o Pr Commr-Cus-Mundra has been issued by the Jt. Commissioner (In-situ), SIIB, Customs House, Mundra proposing adjudication of the following matter:

(i) The declared Quantity, No. of items, Country of Origin and Classification of the goods imported vide Z-Bill of Entry No. 2774983 dated 27.07.2026, filed by the Importer M/s. Anantam Tradex (OPC) Private Limited, are liable to be rejected and the same needs to be re-determined as per table-IV.

(ii) The total declared assessable value of Rs. 14,78,951/- for the goods under Z-Bill of Entry No. 2774983 dated 27.07.2026 is liable to be rejected and re-determined as Rs. 75,29,015/- under Rule 9 of the Customs Valuation

(Determination of Value of Imported Goods) Rules, 2007, read with Section 14 of the Customs Act, 1962.

(iii) The Bill of Entry no. 2774983 dated 27.07.2026 needs to be re-assessed under Section 17(4) of The Customs Act, 1962 with re-determined duty, classification, no. of items, and quantity.

(iv) The goods imported vide Bill of Entry no. 2774983 dated 27.07.2026 having re-determined value of Rs. 75,29,015/- are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

(v) The importer, M/s. Anantam Tradex (OPC) Private Limited (IEC: ABECA8404E), is liable for penalties under Sections 112(a)(ii), and 114AA of the Customs Act, 1962.

## 10. WAIVER OF NOTICE AND PERSONAL HEARING:

The importer M/s. Anantam Tradex (OPC) Private Limited vide their letter dated 02.09.2026 & 11.09.2026 submitted the following:

> *During the course of Customs examination, certain differences were observed in respect of the declared details of the subject consignment. We respectfully submit that the said differences were purely inadvertent and arose due to an unintentional packing/stuffing error at the overseas supplier's end, whereby certain excess packages were inadvertently stuffed along with the subject shipment.*
>
> *We further submit that the goods covered under the subject consignment are of Chinese origin. The goods were originally moved from China to UAE on a transit basis and thereafter exported from UAE to India. At the time of filing the Bill of Entry, the Country of Origin was inadvertently declared as UAE instead of China. The same was purely an inadvertent clerical/declaration error and was not with any intention to derive any undue benefit or to cause any loss of revenue.*
>
> *We respectfully submit that there was no deliberate or wilful act on the part of the importer in relation to the above discrepancies. The importer has always maintained transparency and has extended full cooperation to the Customs authorities during the examination and verification process.*

*We have also taken note of the examination findings and have communicated with the overseas supplier regarding the packing/stuffing discrepancy. The supplier has confirmed that the excess packages were inadvertently stuffed during the packing/loading process.*

*We humbly submit that this is the first instance faced by the importer in relation to such an examination/verification matter, and the importer has no intention whatsoever to violate or circumvent the applicable Customs procedures. The importer has always endeavoured to comply with all applicable Customs laws, rules and regulations.*

*In view of the above facts and circumstances, we respectfully request your good office to kindly take a sympathetic, considerate and lenient view of the matter, considering the inadvertent nature of the discrepancies, the genuine circumstances involved, the cooperation extended during examination and the absence of any deliberate intent. We further undertake to comply with any lawful requirement and to discharge such duty, fine, penalty or other statutory liability, if any, as may be determined by the competent authority in accordance with law.*

***REQUEST FOR WAIVER OF SHOW CAUSE NOTICE AND PERSONAL HEARING***

*For the purpose of expeditious disposal of the matter, we hereby voluntarily submit that, to the extent permissible under the applicable provisions of law, we do not desire issuance of a separate Show Cause Notice (SCN) or grant of a Personal Hearing (PH).*

*We therefore request your good office to kindly treat this representation, along with the examination findings and documents submitted, as our written submission and voluntary request for waiver of SCN and Personal Hearing, to the extent legally permissible, and kindly proceed with adjudication of the matter without further delay.*

*We sincerely request your good office to kindly consider the above facts and circumstances and pass an appropriate and considerate order enabling the importer to complete the*

*necessary Customs formalities and obtain clearance of the subject consignment at the earliest.*

*We assure your good office of our continued cooperation and strict compliance with all Customs procedures and applicable statutory requirements in all future transactions.*

*We shall remain grateful for your kind consideration and favourable action*

**11. DISCUSSIONS AND FINDINGS:**

I have carefully gone through the facts of the case, impugned investigation report and submissions of the importer. I observe that upon examination by the officers of SIIB, Customs House, Mundra, the goods imported under impugned Z-Bill of Entry were found to be mis-declared in terms of description, quantity and classification. I observe that the value of the goods was subsequently re-determined based on the opinion of a government approved valuer. I observe that the importer in their letter dated acknowledged the mis-declaration and accepted the revised value. Additionally, I observe that the importer vide their email dated 02.09.2026 & 11.09.2026 have waived their right to a show cause notice and personal hearings. 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. With this understanding, I find that following matters are to be decided at the stage of adjudication:

(i) Whether the declared description, quantity and classification declared by the importer under impugned Z-Bill of Entry are liable to be rejected and re-determined or otherwise.

(ii) Whether the assessable value of the goods declared by the importer under impugned bill of entry is liable to be rejected and re-determined at Rs. 75,29,015/- or otherwise.

(iii) Whether the Customs duty declared under impugned Bills of Entry is liable to be rejected and re-determined as Rs. 23,65,077/- 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 goods have been imported by way of mis-declaration in contravention of Sec 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (i), (l) and 111(m) of the Customs Act, 1962 or otherwise.

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

**11.1** I have carefully examined the relevant legal provisions, facts and circumstances of the case. I now proceed to adjudicate above framed issues.

## 12. REJECTION OF DECLARED DESCRIPTION, QUANTITY AND CLASSIFICATION OF THE GOODS:

I find that the importer M/s. Anantam Tradex (OPC) Private Limited (IEC: ABECA8404E) have imported goods under container no. MWIU0410173 at Fast Track SEZ Unit, Mundra, vide Bill of Entry (Z-Type) 2774983 dated 27.07.2026, and they have declared the said goods in the Bill of Entry as follows:

| Sr. No. | CTH | Description | Quantity | UQC |
|---|---|---|---|---|
| 1 | 70072190 | Mobile Screen Protector (72417 DOZ) | 72417 | DOZ |
| 2 | 39269099 | Mobile Back Cover (3200 DOZ) | 3200 | DOZ |

**12.1** I Observed that examination of the impugned goods was conducted on dated 06.08.2026. During the course of examination, the details of the goods were found as under:

| Sr. No. | Description | No. of Cartons | Pcs per carton | Total Quantity (in Pcs) |
|---|---|---|---|---|
| 1. | Tempered Glass Screen Protectors for Mobile Phones | 871 | 1000 | 871000 |
| 2. | Mobile Back cover | 115 | 600 | 69000 |
| 3. | Mobile Plastic Protection Film for Back | 8 | 4000 | 32000 |
| Total | | 994 | | 9,72,000 |

**12.2** From the examination of the goods carried, I find that the importer has declared total 02 items in the Bill of Entry, as mentioned in above **TABLE I**. However, I find that the goods found during the examination as mentioned in above **TABLE-III,** which differ in quantity and packing. I further find that the importer has not contested the examination and investigation findings. Accordingly, I hold that the declared description and quantity of the goods are liable to be rejected and the goods are to be considered as per Table-III above.

**12.3** I observed that, during the course of examination, a total of 994 cartons were found. On verification of the contents, the goods declared were mentioned at sr. no. 1 & 2 are found in excess quantity, whereas the goods mentioned at Sr. No. 3 were found concealed inside the container and had not been declared in the import documents.

**12.4** I also observed that the importer has mis-declared the classification of the impugned goods, namely "Mobile Screen Protector ". The importer has classified the said goods under Customs Tariff Heading (CTH) 70072190. However, upon physical examination of the goods and with reference to the Harmonized System of Nomenclature (HSN) Explanatory Notes, it is observed that the impugned goods are made of specially processed glass intended to protect the display screen of mobile phones and other electronic. Accordingly, by application of the General Rules for the Interpretation of the Import Tariff, particularly Rule 1, I hold that the impugned goods are correctly classifiable under CTH 70071900 “Tempered Glass Screen Protectors”.

**12.5** In view of the above findings, I hold that the importer has mis-declared the goods in terms of description, classification and quantity. Thereby rendering the goods liable to action under the relevant provisions of the Customs Act, 1962, including recovery of the differential duty and confiscation, wherever applicable.

## 13. REJECTION OF THE DECLARED ASSESSABLE VALUE OF THE GOODS AND RE-DETERMINATION OF FAIR ASSESSABLE VALUE:

From the above, it is evident that the importer had mis-declared the goods in the subject Bill of Entry in terms of description, classification, and valuation. The importer, during the course of investigation, has not disputed the findings of the investigation and, in principle, agreed with the outcome by requesting waiver of Show Cause Notice vide email dated 02.09.2026. Moreover, the importer has also explicitly agreed to the valuation suggested by the empanelled Chartered Engineer. Hence, the value declared in the Bill of Entry cannot be considered as true assessable value when the nature of goods declared in the Bills of Entry are itself wrong. Hence the declared value of the both the consignments are liable to be rejected as per Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 for reasons for mis-declaration of goods in parameters such as description and classification, non-declaration of goods by the importer at the time of filing Bill of Entry. Therefore, the declared transaction value of **Rs. 14,78,951/-** in cannot be considered as true transaction value.

**13.1** The authorized representative of importer, during statement dated 03.07.2026, accepted the examinations findings. Thus, the declared value is not acceptable as the true transaction value and merits rejection in terms of Section 14 of the Customs Act, 1962 read with Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The value is required to be re-determined by sequentially applying Rules 4 to 9 of the Customs Valuation Rules, 2007.

***3. Determination of the method of valuation-***

*(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;*

*(2) Value of imported goods under sub-rule (1) shall be accepted:*

*Provided that -*

*(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -*

*(i) are imposed or required by law or by the public authorities in India; or*

*(ii) limit the geographical area in which the goods may be resold; or*

i. *do not substantially affect the value of the goods;*

*(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;*

*(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and*

*(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.*

*(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.*

*(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.*

*(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;*

*(ii) the deductive value for identical goods or similar goods;*

*(iii) the computed value for identical goods or similar goods:*

*Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;*

*(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.*

*(4) 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.*

***4. Transaction value of identical goods. -***

*(1)(a)Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;*

*Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.*

*(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.*

*(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.*

*(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.*

*(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.*

***Rule 5 (Transaction value of similar goods).-***

*(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*

*Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.*

*(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.*

*Further, as per Rule 6 of the CVR, 2007, if the value cannot be determined under Rule 3, 4 & 5, then the value shall be determined under Rule7 of CVR, 2007.*

***Rule 7 of the CVR, 2007, stipulates that:-***

*(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -*

*(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;*

*(ii) the usual costs of transport and insurance and associated costs incurred within India;*

*(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.*

*(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.*

*(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.*

*(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).*

***Rule 8 of the CVR, 2007, stipulates that:-***

*Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-*

*(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;*

*(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;*

*(c) the cost or value of all other expenses under sub-rule (2) of rule 10.*

***Rule 9 of the CVR, 2007, stipulates that:-***

*(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;*

*Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.*

*(2) No value shall be determined under the provisions of" this rule on the basis of –*

*(i) the selling price in India of the goods produced in India;*

*(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*

*(iii) the price of the goods on the domestic market of the country of exportation;*

*(iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;*

*(v) the price of the goods for the export to a country other than India;*

*(vi) minimum customs values; or*

*(vii) arbitrary or fictitious values.*

**13.2** I state that "Value" has been defined under Section 2(41) of the Customs Act, 1962 as "Value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub-section (1) or sub-section (2) of section 14".

**13.3** The Section 14 ibid provides, inter alia, that the value of the imported goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such their conditions as may be specified in the rules made in this behalf. Further, its proviso provides that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and license fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf. I find that as per the above provision value of any imported goods is the price actually paid or payable for the goods plus the components of other incidental charges to the extent mentioned in proviso to Section 14 ibid and in the manner specified in the Rules made under Section 14 ibid.

**13.4** I find that Rule *4* (1) (a) of Rules 2007 stipulates determination of value of goods on the basis of value of identical goods. Rule 5, providing for

transaction value of similar goods. I observed that the imported goods were found of different 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 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 cannot be determined under Rules 4 and 5 of CVR, 2007. 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. I also noticed that no exact sales values and data required for quantification of the deductions was available, hence, rule 7 cannot be invoked. Further, computed value, as provided under Rule 8, cannot be calculated in the absence of quantifiable data relating to cost of production, manufacture or processing of import goods. In such scenario, I find it appropriate to invoke the provisions of Rule 9 i.e. residual method for determining the value of the impugned import goods. Rule 9 provides for determination of value using reasonable means consistent with the principles and general provisions of these rules.

**13.5** I find that in the absence of credible contemporaneous import data for identical or similar goods (due to the unbranded nature, varying specifications, and lack of detailed matches in NIDB/DGOV databases during the relevant period), the value of these goods cannot be determined in terms of Rules 4, 5, 6, 7, or 8 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Hence, the value is to be determined in terms of Rule 9 of the said Rules.

**13.6.** For the purpose of valuation, the empanelled Chartered Engineer, vide his report ref no. AYK:VAL:03024:2026 dated 21.08.2026 has suggested the value of the goods as **77459.00 USD (CIF Value)** as mentioned at **Table-V** above. The contents of the tables are summarised as below also:-

| Sr. No. | Item | Quantity (Pcs) | Per Unit Suggestive Average C.I.F. Value in | Total Suggestive CIF value in USD | Suggestive Present CIF value in INR (1 USD= 97.2 INR) |
|---|---|---|---|---|---|

| | | | **USD (Approx.)** | **(Approx.)** | |
|---|---|---|---|---|---|
| 1 | Tempered Glass Screen Protectors for Mobile Phones | 871000 | 0.083 | 72293 | 7026880 |
| 2 | Mobile Back cover | 69000 | 0.054 | 3726 | 362167 |
| 3 | Mobile Plastic Protection Film for Back | 32000 | 0.045 | 1440 | 139968 |
| Total | | | | 77459 | 75,29,015/- |

**13.7** I observed that the CIF Value of the impugned goods, as estimated by the chartered engineer, indicates that the goods have been grossly undervalued.

**13.8** In view of the above, I conclude that the assessable value of Rs.14,78,951/- declared by the importer in the impugned bill of entry is liable to be rejected in terms of Rule 12 of the CVR, 2007, and the value of the goods is re-determined at Rs. **75,29,015**/- (CIF).

## 14. RE-ASSESSMENT OF THE BILL OF ENTRY:

I observed that, in the impugned bill of entry, the importer has self-assessed duty on the goods at Rs. 5,54,163/- under Section 17(1) of the Customs Act, 1962. I observe that Section 17(1) of the Act, ibid, mandates self-assessment and places a statutory obligation on the importer to correctly declare description, classification, quantity, value etc. of the imported goods to correctly levy and discharge the duty. However, in the present case, the goods have been grossly mis-declared in terms of description, classification, quantity and value. Therefore, I find that the duty on the impugned goods is required to re-determined as per value provided by the Chartered Engineer as Rs. **75,29,015**/- (CIF) as determined in para supra. Accordingly, On the basis of the re-determined assessable value, the differential duty short-levied due to undervaluation and mis-classification is calculated as follows:

| Sr. No. | Item Description | Total Qty found during examination in PCS | Suggestive Present CIF value (as per CE) in Rs. | BCD in Rs. | SWS in Rs. | IGST in Rs. | Total applicable Duty in Rs. |
|---|---|---|---|---|---|---|---|
| 1 | Tempered Glass Screen Protectors for Mobile Phones | 871000 | 7026880 | 702688 | 70269 | 1403971 | 2176927 |
| 2 | Mobile Back cover | 69000 | 362167 | 54325.08 | 5433 | 75946 | 135704 |
| 3 | Mobile Plastic Protection Film for Back | 32000 | 139968 | 20995.2 | 2100 | 29351 | 52446 |
| Total | | | 7529015 | 778008 | 77801 | 1509268 | 23,65,077/- |

In view of above, the total duty liability of the importer comes as Rs. 23,65,077/-, however the importer had declared the total duty in the subject Bill of Entry as Rs. 5,54,163/-. Thus, I find that the importer has incorrectly self-assessed the duty in the Bill of Entry and results in differential duty amounting to **Rs. 18,10,914/-** (Rs. 23,65,077/- minus Rs. 5,54,163/-).

In view of above, I find that the importer have incorrectly self-assessed the bill of entry and have failed to fulfil the obligation under Section 17(1) of the Customs Act, 1962. Accordingly, I hold that the bill of entry is required to be re-assessed under Section 17(4) of the Act.

## 15. CONFISCATION OF THE GOODS AND PENAL ACTIONS:

It is proposed in the Investigation Report that the goods are liable for confiscation under 111(l) and 111(m) of the Customs Act, 1962. In this regard, I find that Section 111 of the Customs Act, 1962 prescribes the confiscation of improperly imported goods. The relevant clauses of Section 111 are reproduced below:

**15.1** In this regard, I refer to the relevant clause of Section 111, Section 112 along with Section 114AA of the Act ibid, which are reproduced below:

> ***Section 111. Confiscation of improperly imported goods, etc.*** *– The following goods brought from a place outside India shall be liable to 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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;*

**15.2** In view of the facts and material evidence on record, it is clearly established that the goods imported in the present shipment have been found mis-declared in respect of description, classification, valuation and other material particulars. The imported goods were subject to the provisions of the Customs Act, 1962, including confiscation provisions for mis-declaration.

**15.3** I find that the goods imported by M/s. Anantam Tradex (OPC) Private Limited were not correctly declared in respect of their description, classification, and value. The importer had not declared all the goods in the subject Bill of Entry and concealed to evade the applicable custom duty. Further, the declared value did not correspond to the actual transaction value, as established by the rejection under Rule 12 of the CVR, 2007 and re-determination under Rule 9 at a higher value based on the Chartered Engineer's report.

**15.4** I find that the mis-declaration of description, classification, and quantity in the Bill of Entry brings the goods within the ambit of Section 111(m) of the Customs Act, 1962, as the goods do not correspond in respect of description, classification, quantity and other material particulars with the entry made under the Customs Act, 1962. Additionally, the undervaluation renders the goods not correctly included in respect of quantity and value in the entry, attracting

Section 111(l) read with Section 111(m). The goods are dutiable and not prohibited; however, the mis-declaration in quantity, value, description and classification, makes them liable to confiscation. Accordingly, I find that the imported goods, having re-determined assessable value of Rs. 1,17,07,585/-, are liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962.

**15.5** From the above, it is evident that the importer has mis-declared the goods in respect of description, classification, valuation, and other particulars. Thus, by these acts of omission and commission, the importer has rendered the subject goods liable for confiscation and also rendered themselves liable for penal action under the provisions of Section 112(a) of the Customs Act, 1962. I find that the importer is liable for penalty under Section 112(a)(ii) of the Customs Act, 1962, as the goods are dutiable (and not prohibited) and the mis-declaration has resulted in short-levy of duty sought to be evaded.

**15.6** As regards the penalty on the importer under Section 114AA of the Customs Act, 1962 is concerned, Section 114AA provides for penal action against any person who 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 business for the purposes of the Act. From the investigation and material on record, it is observed that the importer has filed the Bill of Entry (for SEZ Import Z Type) No. 2774983 dated 27.07.2026 with incorrect declaration in material particulars such as description, classification, and value (undervalued at Rs. 14,78,951/- against re-determined Rs. 75,29,015/-). The importer had knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and related declarations which were false or incorrect in these material particulars. Therefore, the importer is liable to penalty under Section 114AA of the Customs Act, 1962.

## 16 OPTION TO PAY REDEMPTION FINE IN LIEU OF CONFISCATION:

As the impugned goods have been found liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962, it becomes necessary to

examine whether redemption fine under Section 125 of the said Act is imposable in lieu of confiscation. The statutory provision reads as under:

> *"Section 125. Option to pay fine in lieu of confiscation.—(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... [provisos omitted for brevity]"*

**16.1** A plain reading of the above provision reveals that the imposition of redemption fine serves as an alternative to confiscation, providing the owner of the goods an opportunity to redeem them on payment of a fine, wherever their clearance is not restricted under any policy or statutory provision.

**16.2** In the instant case, the goods are dutiable but not restricted under the Customs Tariff Act, 1975 or the Foreign Trade (Development & Regulation) Act, 1992. There exists no restriction or prohibition under any policy framework which would prevent their clearance. Since the goods are non-prohibited, the mandatory provision under Section 125(1) comes into operation. Accordingly, the importer is entitled to the option of redemption of the confiscated goods on payment of an appropriate fine in lieu of confiscation.

In view of the foregoing, I find and hold that under Section 125(1) of the Customs Act, 1962, all goods (total value Rs. 75,29,015/-) are eligible for redemption upon payment of a Redemption Fine.

**16.3** I further find that the importer has submitted that this is the first occasion on which any such discrepancy has come to notice in respect of their imports, and that no prior instance of similar mis-declaration or proceedings under the Customs Act, 1962 exists against them. I find it appropriate to take this submission into consideration, along with the cooperation extended by the importer during the course of investigation, while determining the quantum of

penalty imposable under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

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

**ORDER**

a. I reject the self-assessment made by the importer in Bill of Entry (for SEZ import Z type) No. 2774983 dated 27.07.2026 under Section 17(1) of the Customs Act, 1962. Further, I order for re-assessment of the said Bill of Entry under the provisions of Section 17(4) of the Customs Act, 1962 with the re-determined description, quantity, COO and classification, as discussed in para 12 above.

b. I reject the declared assessable value of **Rs. 14,78,951/-** under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and order to re-determine the same at **Rs. 75,29,015/- (Rupees Seventy Five Lakhs Twenty Nine Thousand and Fifteen only)** under Rule 9 ibid, read with Section 14 of the Customs Act, 1962, as discussed in para 13 above.

c. I order to re-assess the SEZ (Z-Type) Bill of Entry No. 2774983 dated 27.07.2026 under Section 17(4) of the Customs Act, 1962 as per Para (a) and (b) above, and discussions and findings from para 14 above.

d. I order to confiscate the goods imported vide Bill of Entry (for SEZ import Z type) No. 2774983 dated 27.07.2026, having re-determined assessable value of **Rs. 75,29,015/- (Rupees Seventy Five Lakhs Twenty Nine Thousand and Fifteen only),** under Sections 111(l) and 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem the same on payment of redemption fine of **Rs. 4,00,000/- (Rupees Four Lakh Only)** under Section 125(1) of the Customs Act, 1962. However, if the importer fails to pay the imposed fine within a period of 120 days from the date of communication of this order, this option shall become void as per Section 125(3) of the Customs Act, 1962, unless an appeal against this orders pending.

e. I impose a penalty of **Rs.1,80,000/- (Rupees One Lakh Eighty Thousand only)** upon the importer, M/s. Anantam Tradex (OPC) Private Limited (IEC- ABECA8404E), under Section 112 a(ii) of the Customs Act, 1962 for differential duty amounting to **Rs.18,10,914/-** under SEZ (Z-Type) Bill of Entry No. 2774983 dated 27.07.2026 by way of mis-declaration and undervaluation.

f. I impose a penalty of **Rs. 50,000/- (Rupees Fifty Thousand only)** upon the importer, M/s. Anantam Tradex (OPC) Private Limited (IEC-ABECA8404E), under Section 114AA of the Customs Act, 1962 for use of false and incorrect material in relation to the import of the goods.

**18.** This Order is issued without prejudice to any other action that may be taken against the claimant under the provisions of the Customs Act, 1962 or rules made thereunder or under any other law for the time being in force.

Digitally signed by Dipakbhai Zala
Date: 16-09-2026 18:03:34

(Dipak Zala)
Additional Commissioner of Customs,
Customs House, Mundra

To,
M/s. Anantam Tradex (OPC) Pvt. Ltd. (IEC-ABECA8404E),
Office No A-503, Floor 5th, P2 Orchid Business Park Premises,
Marol Military Road, Marol Opp Twin Complex,
J.B. Nagar, Andheri East, Mumbai, Maharashtra-400059.

Copy to:

i. The Deputy Commissioner (SIIB), Customs, CH, Mundra.
ii. The Dy./Asstt. Commissioner (EDI), CH, Mundra.
iii. The Dy./Asstt. Commissioner (RRA/TRC), CH, Mundra.