कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
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A.	**File No.**	:	**GEN/ADJ/ADC/1155/2026-Adjn-O/o Pr. Commr-Cus-Mundra**
B.	**SCN No.**	:	**116/2026-27/ADC/AKM/MCH**
C.	**Date of Issue**		**03.08.2026**
D.	**Passed by**	:	**Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.**
E.	**Noticess(s)/Importer**	:	**M/s Myra Overseas (IEC: 0507074122)**
F.	**DIN**	:	**20260871MO0000C11E6A**

(Show Cause Notice under Section 124 of the Customs Act, 1962)

1. Intelligence in Brief:

An intelligence was gathered by the officers of the Directorate of Revenue Intelligence, Noida Regional Unit (hereinafter referred to as "DRI") that importer namely M/s Myra Overseas (IEC: 0507074122), having its declared business address at 343-B, New Lajpat Rai Market, Delhi–110006 (hereinafter referred to as "the importer"), was indulging in import of restricted wireless communication devices namely Walkie-Talkies which appeared to be operating on frequencies falling outside the licence-exempt frequency range prescribed under Gazette Notification G.S.R. 1047(E) dated 18.10.2018 issued by the Wireless Planning & Coordination Wing (WPC Wing), Department of Telecommunications, Ministry of Communications, Government of India. Intelligence further indicated that the said devices may require specific licensing from the WPC Wing for their import into India and that certain models of the imported walkie-talkies were not being correctly declared before Customs Authorities. Accordingly, an investigation was initiated to verify the technical specifications, operating frequency range and licensing requirements applicable to the imported goods, to ascertain the correctness of the declaration made before Customs Authorities, and to determine whether the goods had been imported in compliance with the applicable provisions governing the import of wireless communication equipment in India.

2. Action Taken on Intelligence:

2.1. Acting upon the said intelligence, **Container No. BEAU4866789** covered under **Bill of Entry No. 7240778 dated 31.01.2026** filed by **M/s Myra Overseas** was put on hold by way of sending an e-mail dated **04.02.2026 (RUD-1)** to SIIB, Mundra Customs by DRI for detailed examination and investigation.

2.2. Pursuant to the said intelligence, search proceedings were conducted at the business premises of M/s Myra Overseas, situated at 343-A, New Lajpat Rai Market, Delhi, and at the residential premises of Shri Jatin Grover, Proprietor of M/s Myra Overseas under Panchnamas both dated 06.02.2026 (RUD-2 & RUD-3). During the search of the residential premises, no incriminating goods, documents or records relevant to the investigation were found. However, during the search of the business premises, 148 pieces of Baofeng Walkie-Talkie bearing Model No. UV-5RM were recovered. Representative samples were drawn in triplicate, and the remaining goods were detained and handed them over to the importer for safe custody under the Panchnama for the purpose of further investigation.

Examination

2.3 Thereafter, the container covered under Bill of Entry No. 7240778 dated 31.01.2026 was examined by the officers of DRI, Noida Regional Unit under Panchnama dated 13.02.2026 (RUD-4) at DTLS–Shoolin Trade Link LLP, SEZ Unit, Mundra Port.

Bill of Entry No./Date	Importer	Item Description	Assessable Value
7240778 dated 31.01.2026	M/s Myra Overseas	Various trading goods including Walkie-Talkie	₹13,90,624/-

2.3.1 During the examination, no discrepancy with regard to the quantity or weight of the imported goods was noticed. However, on detailed examination of the goods declared as "Walkie-Talkie", it was observed that the imported consignment comprised 4100 pieces of Baofeng BF-888S and 300 pieces of Baofeng UV-5R, aggregating to 4400 pieces (2200 pairs). It was further noticed that the importer had declared the goods only as "Walkie-Talkie" in the Bill of Entry without declaring the brand or model number, whereas scrutiny of the documents uploaded with the Bill of Entry revealed ETA documentation only in respect of Model Baofeng BF-888S. No ETA or other authorization relating to Model Baofeng UV-5R was found to have been produced.

2.3.2 Representative samples of Baofeng BF-888S and Baofeng UV-5R were drawn in triplicate under the Panchnama dated 13.02.2026 (**RUD-5**) for technical examination and verification. Samples of the recovered Baofeng UV-5RM had already been drawn during the search proceedings conducted on 06.02.2026.

2.3.3 As per Gazette Notification G.S.R. 1047(E) dated 18.10.2018 (**RUD-6**) issued by the Ministry of Communications, licence exemption is available only in respect of specified low-power wireless devices operating within the Personal Mobile Radio (PMR) frequency band of 446.0 MHz to 446.2 MHz and conforming to the prescribed technical parameters, including the specified transmission power limits. Devices operating outside the prescribed frequency band or exceeding the prescribed technical parameters do not qualify for licence exemption and require the requisite authorization/licence from the Wireless Planning & Coordination Wing (WPC Wing), Department of Telecommunications and compliance with applicable regulatory requirements prior to Import and use in India.

2.3.4 During examination of the imported Walkie-Talkies of make and models Baofeng BF-888S and Baofeng UV-5R, it was observed from the devices, accompanying packaging, user manuals, and technical literature that the said goods possessed programmable communication capability and were capable of operating over multiple frequency bands outside the exempted frequency range of 446.0–446.2 MHz. Further, the Walkie-Talkies bearing Model No. UV-5RM recovered during the search proceedings were also found to be capable of operating over multiple frequency bands outside the exempted frequency range of 446.0–446.2 MHz. Accordingly, technical verification was required to ascertain compliance of the said goods with the parameters prescribed under Gazette Notification G.S.R. 1047(E) dated 18.10.2018.

2.3.5 Accordingly, representative samples of Baofeng BF-888S, Baofeng UV-5R and the recovered Baofeng UV-5RM were sent to the International Monitoring Station (IMS), Department of Telecommunications, Ministry of Communications, for technical examination to determine their operating characteristics, validity of ETA, operating frequencies, RF transmitter power and applicability of the licensing requirements administered by the Wireless Planning & Coordination Wing (WPC Wing).

2.3.6 The International Monitoring Station (IMS), Department of Telecommunications, carried out technical examination and spectrum monitoring of the representative samples using a FieldFox Keysight Spectrum Analyzer. The examination included verification of the validity of Equipment Type Approval (ETA), operating frequencies and RF transmitter power of the sampled devices.

2.3.7 Vide letter No. M-14046/17/2026-MDL/DRI dated 14.07.2026, the International Monitoring Station, Department of Telecommunications, forwarded its technical examination report along with the monitoring report (**RUD-7**). The findings of the said report are reproduced below.

Results and Findings:

- The model Baofeng BF-888S has valid ETAs as on date with ETA no. ETA-SD-20251210372, ETA-SD-20260100411, ETA-SD-20260100211
- The model Baofeng UV-5R and UV-5RM have no valid ETA as on date. Hence, require separate permission either of Import/DPL/WOL/M&T authorizations issued by WPC Wing, DoT.
- All valid ETAs are issued based on WPC Wing GSR 1047(E) dtd 18.10.2018, which allows exemption for licensing requirements, if complying with the prescribed technical specifications and design in the category of Personal Mobile Radio (PMR).
- Based on the annexed Monitoring Report, the following findings emerge:

Make/Model	**Validity of Document**	**Parameters not in Conformity with ETA /GSR 1047(E)**
Baofeng 5RM (Sample code ME01)	No valid ETA	-
Baofeng UV-5R (Sample code MMS01)	No valid ETA	-
Baofeng BF 888S (Sample code GK-37)	ETA-SD-20251210372 ETA-SD-20260100411 ETA-SD-20260100211	• Operating Frequencies from Ch-1-16 do not lie in the permissible limit • Tx Power in all channels is more than permitted (0.5 W)
Baofeng BF 888S (Sample code MMS07)	ETA-SD-20251210372 ETA-SD-20260100411 ETA-SD-20260100211	• Operating Frequencies from Ch-1-16 do not lie in the permissible limit • Tx Power in all channels is more than permitted (0.5 W)

Conclusion:	• The models Baofeng UV-5R and UV-5RM have no valid ETA and operate in the licensed frequency bands. Hence, these require valid permission such as Import/DPL/WOL/M&T authorizations issued by WPC Wing, DoT to import in India. **Without valid permission, the equipment(radio) shall be treated as unauthorized, and further must not be allowed to import.** • The samples of model Baofeng 888s have valid ETA. However, not complying with the technical parameters of the **ETA/ GSR 1047(E). Since this is a case of violation/misuse of ETA, hence import should not be permitted.**

3. As per the report furnished by the International Monitoring Station (IMS),

Models Baofeng UV-5R and Baofeng UV-5RM did not possess any valid Equipment Type Approval (ETA) and operated in licensed frequency bands, therefore required separate authorization such as Import/DPLA/VOL/M&T authorization from the Wireless Planning & Coordination Wing (WPC Wing), Department of Telecommunications, for their import into India. IMS further reported that in the absence of valid authorization, these should not be permitted to be imported. In respect of Model Baofeng BF-888S, IMS reported that although valid ETA certificates existed for the model, the tested samples did not conform to the technical parameters prescribed under the applicable ETA and Gazette Notification G.S.R. 1047(E) dated 18.10.2018, as the operating frequencies of Channels 1 to 16 were found to be outside the permissible limits and the measured RF transmitter power of approximately 1.49 W exceeded the maximum permissible limit of 0.5 W prescribed for licence-exempt operation. IMS accordingly concluded that the case represented a violation/misuse of ETA and that the import of the said equipment should not be permitted.

Recording of statements:-

4. In compliance with Summons dated 20.04.2026 (**RUD-8**) issued under the Customs Act, 1962, Shri Jatin Grover, Proprietor of M/s Myra Overseas, appeared in the office of the Directorate of Revenue Intelligence, Noida Regional Unit, and his voluntary statement was recorded under Section 108 of the Customs Act, 1962 on 06.05.2026 (**RUD-9**), which is reproduced below:

- ***Question 1. Please state your full name, role and responsibilities in M/s Myra Overseas.***

  Answer: *My name is Jatin Grover. I am the proprietor of the firm M/s Myra Overseas (IEC: 0507074122). I am responsible for the overall functioning of the firm, including procurement of goods from foreign suppliers, import documentation, compliance with applicable laws, and sale of goods in the domestic market. The firm is engaged in trading of imported goods, primarily sourced from China. The registered business address of the firm is 343-B, New Lajpat Rai Market, Esplanade Road, Delhi–110006. My residential address is L-10, Rajouri Garden, New Delhi–110027.*

- ***Question 2: Please state since how long you have been engaged in import activities. Also state who is responsible for handling import-related work?***

  Ans: *I have been engaged in import of goods from China for more than 10 years. I am solely responsible for handling all import-related activities of my firm, including selection of goods, finalization of orders, coordination* *with overseas suppliers, and compliance with import procedures. I personally visit China two to three times a year for business purposes. During my visits, I procure goods mainly from the Yiwu market, where I finalize orders in advance. My overseas supplier is M/s Yishun Import & Export Co. Limited. The supplier provides a representative/agent to coordinate with me, including for translation purposes. After I select and purchase goods, the same are stored in the supplier's warehouse. Once the goods are ready for shipment, the supplier arranges for consolidation, handling of export customs formalities in China, and dispatch of the goods to India.*

- ***Question 3: Please peruse Bill of Entry No. 7240778 dated 31.01.2026 and confirm whether the goods declared therein belong to you.***

  Ans: *I have perused Bill of Entry No. 7240778 dated 31.01.2026 and confirm that the goods declared therein have been imported by me and belong to my firm, M/s Myra Overseas. The said goods were imported for the purpose of trading in the domestic market, primarily in Lajpat Rai Market, Delhi.*

- ***Question 4: Please state whether the goods declared as "Walkie-Talkie" in the Bill of Entry have been imported by you.***

  Ans: *Yes, I confirm that the goods declared as "Walkie-Talkie" in the said Bill of Entry have been imported by me for my firm, M/s Myra Overseas. I had placed the order for these goods in December 2025 through telephonic communication with my overseas supplier.*

- ***Question 5: Please peruse the panchnama dated 06.02.2026 drawn at M/s Myra Overseas, 343-A, New Lajpat Rai Market, Delhi.***

  Ans: *I have perused the panchnama and put my signature as a token of having seen it.*

- ***Question 6: As per the panchnama dated 06.02.2026, 148 pcs of Walkie talkie bearing model No. UV-5RM were available at your premises. Please comment from where you have procured it.***

  Ans: *I had imported Walkie-Talkie B888S only from China. Supplier had sent these goods instead of walkie talkie model No. B888S. Since there was no demand of the said product in retail sale, it was kept at the shop which were found during the search.*

- ***Question 7: As referred in your answer to question 06 regarding walkie-talkie model No. UV-5RM, please state the operating frequency of these devices.***

  Ans: After the investigation initiated by DRI, I enquired about the product and came to know that the frequency of the said goods is outside the range of 446-446.2 MHz.

- ***Question 8: As stated in your answer to Question No. 7 that the walkie-talkies found during search at your shop are operating outside the frequency range of 446–446.2 MHz, for which import authorization from the WPC Wing as per G.S.R. 1047(E) vide notification dated 18.10.2018 issued by the WPC Wing is required, please produce the said import license.***

  ***Ans**: I state that I am not in possession of any import license issued by the Wireless Planning & Coordination Wing for the import of the said goods.*

- ***Question 9: Please see the panchnama dated 13.02.2026 drawn at M/s Shoolin Trade Link, SEZ Unit, Mundra in respect of BE No. 7240778 dated 31.01.2026 filed by M/s Myra Overseas (IEC: 0507074122).***

  ***Ans**: I have seen the above-mentioned panchnama and put my signature as a token of having seen it.*

- ***Question 10: As per panchnama dated 13.02.2026, two types of walkie-talkies bearing model Nos. UV-5RM and B888S were found to have been imported by you. Please state the operating frequency of the said goods.***

  ***Ans**: I stated above, during the import I was aware that the frequency of the same is within 446-446.2 MHz as I declared in the BE. After investigation initiated by DRI, I came to know that the frequency of the same is outside the range of 446-446.2 MHz.*

- ***Question 11: Please state why only one type of walkie-talkie was declared in the Bill of Entry.***

  Ans.: I state that I had placed an order only for walkie-talkies of model No. BF-888S. Accordingly, the Bill of Entry was filed for the said model. However, during receipt and examination of the consignment after import, I *noticed that along with the ordered model, certain quantities of another model (UV-5RM) were also received. On inquiry with my overseas supplier, I was informed that due to an oversight at the time of loading/packing, approximately 05 cartons of model UV-5RM were supplied instead of the ordered model BF-888S. I did not intentionally declare only one model, and the declaration was made based on the order placed by me.*

- ***Question 12: As stated in your answers to Question Nos. 6 and 11 that walkie-talkies model No. UV-5RM were sent by the supplier due to oversight, please provide any communications between you and the supplier regarding the same.***

  Ans.: Generally we speak over phone. Hence I don't have any communication happened between supplier and me. The clarification regarding oversight in supply was also conveyed to me verbally by the supplier over phone.

- ***Question 13: What was the intended use/end-use of the imported walkie-talkies?***

  Ans.: *The imported walkie-talkies were meant for sale in the domestic retail market. My firm, M/s Myra Overseas, is engaged in trading of imported goods, and these goods were imported for onward sale to customers in the local market, including Lajpat Rai Market, Delhi. There was no specific pre-identified buyer, and the goods were intended to be sold as per normal market demand.*

- ***Question 14. Are you aware that import of walkie-talkies requires prior authorization from the WPC wing?***

  Ans.: At the time of import, I knew that ETA from WPC is required for the import of the said goods. After investigation initiated by DRI, I came to know that import license from the WPC Wing is required to import any Walkie-Talkie having frequency outside the range of 446-446.2 MHz. Had I been aware of the requirement of specific import authorization/license, I would have ensured compliance before importing the said goods.

- ***Question 15. Did you obtain any import license from WPC before import? If yes, provide details? If not, please explain reasons for importing without such authorization.***

  Ans.: I state that I had not obtained any import license Equipment Type Approval (ETA) from the WPC Wing before import for the said goods.

However, I was not aware that a separate import licence/authorization is also required for import of the said goods. Accordingly, I proceeded with the import under the belief that ETA was sufficient compliance requirement.

- ***Question 16: Do you accept that the import was made without mandatory WPC authorization?***

  Ans.: Yes, I accept that the import of the said goods was made without obtaining the required import license from the WPC wing.

- ***Question 17: Are you aware that import of walkie-talkies having frequency outside 446–446.2 MHz without obtaining the required import license from the Wireless Planning & Coordination Wing is restricted?***

  Ans.: Yes, I am aware that import of walkie-talkies operating outside the frequency range of 446–446.2 MHz requires prior import authorization/license from the WPC Wing, and that such imports without the required authorization are restricted.

- ***Question 18: Please tell me how many imports you have done in past for walkie talkie. Please state.***

  Ans.: I have imported Walkie-Talkie in past in 02-03 consignments. However, I will provide exact numbers of consignments by 08.05.2026.

- ***Question 19: As stated above in answer to question 18 that you have imported 02-03 consignments for Walkie-Talkie in past. Please state model number and range of frequency of the walkie-talkie imported in the past consignments.***

  Ans.: As far as I remember I have imported Walkie-talkie with model No. B888S in past. With regards to the frequency, I have no idea as Baofeng seller in Yiwu Market, China had informed me that the frequency range of the said goods was within 446-446.2 MHz.

- ***Question 20: As stated above in answer to question 10 that frequency range of the Walkie-Talkie having model No. B888S is outside the range of 446.446.2 MHz for which import is restricted without obtaining import license issued from the WPC Wing. Please provide import license issued by the WPC Wing for the import of Walkie-Talkie having model No. B888S in past consignments.***

  Ans.: At the time of clearance, I only submitted ETA declaration for *clearance of the said goods. I was not having any import license.*

- ***Question 21. Do you have anything else to add to this statement?***
  Answer: *Yes, I state that I have imported the above-mentioned walkie-talkie without obtaining required import license from the WPC Wing due to lack of awareness. I further state that I am a bona fide importer and have made all the correct declaration in the bill of entry. Had I been aware of the requirement of specific import authorization/license, I would have ensured compliance before importing the said goods. I request your office to take a lenient view in light of the above facts and circumstances.*

5. **Past import consignments of the importer:-**

5.1. During investigation, the past import consignments of M/s Myra Overseas were also examined. Scrutiny revealed that, on several previous occasions, the importer had imported goods declared as "Walkie Talkie" under CTH 85256000. The details of the past import consignments are as follows:

Port of Import	BE No.	BE date	BE Type	Importer	Supplier	Description of the goods	CTI	Quantity in pairs	Total Quantity in pcs	Assesable Value in Rs.
INCJJ6	8539038	24-02-25	T	MYRA OVERSEAS	YIHANG IMPORT &EXPORT CO.,LIMITED	WALKIE TALKIE (LESS THAN 500 MTR)	85256000	1500	3000	199659
INAJM6	2084196	16-05-25	T	MYRA OVERSEAS	YIHANG IMPORT &EXPORT CO., LIMITED	WALKIE TALKIE	85256000	3450	6900	391863
INAJM6	4896458	04-10-25	T	MYRA OVERSEAS	YISHUN IMPORT &EXPORT CO.,LIMITED	WALKIE TALKIE	85256000	2300	4600	229494
INAJM6	6394350	19-12-25	T	MYRA OVERSEAS	YISHUN IMPORT &EXPORT CO.,LIMITED	WALKIE TALKIE	85256000	2200	4400	223309
									18900	**1044325**

5.2. Upon further scrutiny of the import documents relating to the aforementioned consignments, it was observed that the importer had uploaded ETA declarations in respect of Model No. BF-888S. Further, in his voluntary statement dated 06.05.2026, Shri Jatin Grover, Proprietor of M/s Myra Overseas, admitted that he had previously imported Walkie-Talkies bearing Model No. BF-888S; that he had submitted ETA declarations for the clearance of the said goods; and that he was not in possession of any import licence issued by the WPC Wing.

5.3. During the search conducted at the business premises of the importer, 148 pieces of Baofeng Walkie-Talkies bearing Model No. UV-5RM were recovered. Each unit was accompanied by its technical data sheet. Examination of the data sheets revealed that the operating frequency of the said goods fell outside the exempted frequency range of 446.0–446.2 MHz.

5.4. Further, in his voluntary statement dated 06.05.2026, Shri Jatin Grover admitted that he had previously imported Walkie-Talkies bearing Model No. BF-888S, for which ETA declarations had been submitted. With regard to the Walkie-Talkies bearing Model No. UV-5RM, he stated that the supplier had inadvertently dispatched Walkie-Talkies bearing Model No. UV-5RM instead of Model No. BF-888S. He further admitted that he was not in possession of any import licence issued by the WPC Wing. He also stated that he was aware that the import of Walkie-Talkies operating outside the exempted frequency range of 446.0–446.2 MHz requires prior import authorization/licence from the WPC Wing and that such imports without the requisite authorization are restricted.

5.5. From the foregoing facts and evidence, it appears that the importer had, on previous occasions, intentionally imported Walkie-Talkies by misdeclaring the technical specifications in respect of Model No. BF-888S, involving a total quantity of 18,900 pieces with an aggregate assessable value of ₹10,44,325/- as declared in the Bills of Entry, and by concealing the actual Model No. UV-5RM, involving a total quantity of 148 pieces having an assessable value of ₹2,96,000/- as determined by the Chartered Engineer.

5.6. Accordingly, the evidence gathered during the course of investigation appears to indicate that the importer had previously imported the said goods by way of deliberate misdeclaration of the technical specifications relating to Model No. BF-888S and concealment of the actual Model No. UV-5RM, without obtaining the requisite authorization/license from the WPC Wing. Such acts appear to render the past imports liable for appropriate action under the provisions of the Customs Act, 1962, subject to the applicable provisions of law.

<u>6. Valuation:</u>

Since no separate transaction value was available for the undeclared Models Baofeng UV-5R and Baofeng UV-5RM, it became necessary to determine their assessable value in accordance with the provisions of Section 14 of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Accordingly, the applicability of the valuation methods prescribed under Rules 3 to 9 of the said Rules was examined sequentially, as detailed below:

Rule	Reasons for not deriving/ deriving value based on the said Valuation Rules
RULE 3	Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 provides that the value of imported goods shall be the transaction value adjusted in accordance with Rule 10. In the present case, the import documents reflect the declared value only in respect of Walkie-Talkie Model BF-888S. Since Walkie-Talkie Models UV-5R and UV-5RM were not declared in the import documents, no separate transaction value has been declared or is available in respect of Walkie-Talkie Models UV-5R and UV-5RM. Accordingly, the transaction value contemplated under Rule 3 is not available for the said goods.
	Further, since the imported goods, namely Walkie-Talkie Models UV-5R and UV-5RM, were not declared in the Bills of Entry, the declared value was liable to be rejected under Rule 12(2)(iii)(d) of the Customs Valuation Rules, 2007 on account of misdeclaration of the description of the imported goods
RULE 12	The presence of undeclared goods in the imported consignment gives rise to reasonable doubt regarding the truth and accuracy of the declared transaction value, thereby attracting Rule 12 of the Customs Valuation Rules, 2007. Rule 12 further provides that where the declared value is rejected, the value shall be determined sequentially in accordance with Rules 4 to 9 of the Customs Valuation Rules, 2007. Accordingly, the applicability of the said Rules has been examined as under:
	As per Rule 4, *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.* *As per the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, identical goods are defined as under:* *"identical goods" means imported goods -* *(i) which are same in all respects, including physical characteristics, quality and reputation as the goods being valued except for minor differences in*

Rule 4	*appearance that do not affect the value of the goods;* *(ii) produced in the country in which the goods being valued were produced; and* *(iii) produced by the same person who produced the goods, or where no such goods are available, goods produced by a different person,* *but shall not include imported goods where engineering, development work, art work, design work, plan or sketch undertaken in India were completed directly or indirectly by the buyer on these imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of these imported goods;* Examination of contemporaneous import data available in the Technical Tool was undertaken. However, no contemporaneous imports of Walkie-Talkie Models Baofeng UV-5R or UV-5RM could be located. Accordingly, valuation could not be undertaken under Rule 4.
Rule 5	As per Rule 5, 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: As per the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, similar goods are defined as under: *"similar goods" means imported goods –* *(i) which although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable with the goods being valued having regard to the quality, reputation and the existence of trade mark;* *(ii) produced in the country in which the goods being valued were produced; and* *(iii) produced by the same person who produced the goods being valued, or where no such goods are available, goods produced by a different person,* Examination of the Technical Tool Revealed that no contemporaneous imports of goods possessing comparable technical specifications, functional characteristics and commercial characteristics could be identified. Accordingly, valuation could not be undertaken under Rule 5.
R	Determination of value where value cannot be determined under rules 3, 4 and 5. If the value of imported goods cannot be determined under the provisions of

Rule 6	rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8. Provided that at the request of the importer, and with the approval of the proper officer, the order of application of rules 7 and 8 shall be reversed.
Rule 7(1)	Rule 7(1) prescribes that 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 deductions of commissions, costs of transport, insurance and associated costs and the customs duties and other taxes payable in India. In the instant case, the goods under investigation had not been cleared for home consumption or sold in India in the condition as imported. Further, as explained supra, contemporaneous import data in respect of identical or similar imported goods was not available. Further, no reliable evidence regarding the sale price of identical or similar imported goods is available on Technical tools (ISS).
Rule 7(2)	Rule 7(2) prescribes that, 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. In the instant case, the goods under investigation have not been cleared for home consumption or sold in India in the condition as imported. Further, as explained supra, contemporaneous import data in respect of identical or similar imported goods is not available. Further, no reliable evidence regarding the sale price of identical or similar imported goods was available on Technical Tool.
Rule 7(3)	Rule 7(3) prescribes that, 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. In the instant case, the goods under investigation have not been cleared for home consumption or sold in India in the condition as imported. Further, as explained supra, contemporaneous import data in respect of identical or s

	imilar imported goods was not available. Further, no reliable evidence regarding the sale price of identical or similar imported goods was available on Technical tool. Accordingly, valuation cannot be undertaken under Rule 7
Rule 8	Rule 8 prescribes 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.* In the present case, the goods are specialized wireless communication devices manufactured outside India. Information relating to the cost of raw materials, manufacturing process, fabrication cost, processing cost, and other cost components of the foreign manufacturer is neither available in the import documents nor accessible through open sources. In the absence of such information, the computed value of the goods could not be determined in accordance with Rule 8 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
R	Rule 9 (Residual Method) prescribes that 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. In the present case, determination of the value of the undeclared goods depended substantially upon their technical specifications, operating characteristics and functional features, which directly influence their commercial value. Assessment of these parameters required specialised technical expertise for proper identification of the goods and evaluation of their market value. In this regard, attention is invited to Public Notice No. 87/2024-25 dated 14.10.2024 issued by JNCH, Nhava Sheva-V. Para 2 of the said PN is as under:-

ule 9	2. After careful assessment of the applications, academic background, expertise in the field of valuing import goods, knowledge of technology, Customs valuation and procedures, performance during interview, the CEs specified in Annexure-I to this Public Notice are being empanelled for the purpose of providing **technical opinion/valuation of mechanical/electrical/electronics Machinery, Plants and other Goods, including second hand goods, etc.** The area of specialization of the CEs has also been specified there in, against their company/firm/individuals along with their mobile numbers, for ease of access. Accordingly, the services of a Chartered Engineer and Government Approved Valuer were obtained to undertake technical examination of the representative samples and to furnish an independent valuation report (**RUD-10**) indicating the fair assessable value of Models Baofeng UV-5R and Baofeng UV-5RM. After physical examination of the representative samples and considering their technical specifications, and commercial characteristics, the Chartered Engineer assessed the value of Baofeng UV-5R at Rs. 1,400/- per unit and Baofeng UV-5RM at Rs. 2,000/- per unit, corresponding to a total value of Rs. 4,20,000/- for 300 pieces of UV-5R and Rs. 2,96,000/- for 148 pieces of UV-5RM, aggregating to Rs. 7,16,000/-. The said valuation has been adopted for the purposes of the present proceedings under the Customs Act, 1962.

7. SEIZURE

Thus, on the basis of the facts emerging during investigation, the examination conducted under the respective Panchnamas, the technical examination report furnished by the International Monitoring Station (IMS), Department of Telecommunications, the valuation report furnished by the Chartered Engineer, the recovery of 148 pieces of Walkie-Talkie Model Baofeng UV-5RM from the business premises of the importer, and the statement of Shri Jatin Grover recorded under Section 108 of the Customs Act, 1962, there existed reasonable belief that 4100 pieces of Walkie-Talkie Model Baofeng BF-888S, 300 pieces of Walkie-Talkie Model Baofeng UV-5R imported under Bill of Entry No. 7240778 dated 31.01.2026, and 148 pieces of Walkie-Talkie Model Baofeng UV-5RM recovered during the search proceedings were liable for confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962 having been imported in contravention of the applicable import restrictions without the requisite licence from the Wireless Planning & Coordination (WPC) Wing, Department of Telecommunications, by attempting to clear undeclared Model Baofeng UV-5R, and by importing Model Baofeng BF-888S which was found, upon technical examination by the International Monitoring Station (IMS), not to conform to the conditions of the Equipment Type Approval (ETA) produced at the time of import, constituting misuse of the said ETA.

Further, the remaining goods covered under Bill of Entry No. 7240778 dated 31.01.2026 were found as per the declaration made in the Bill of Entry. However, as the said goods appeared to have been used as cover goods for facilitating the import and attempted clearance of the said restricted goods, they also appeared liable to confiscation under Section 119 of the Customs Act, 1962. Accordingly, the aforesaid goods were seized vide Seizure Memorandum dated 16.07.2026 (**RUD-11)**.

Analysis & Observation:

8. During investigation, it was gathered that M/s Myra Overseas (IEC: 0507074122) imported 2200 pairs (4400 pieces) of walkie-talkies under Bill of Entry No. 7240778 dated 31.01.2026, declaring the goods as "Walkie-Talkie" under CTI 85256000, without declaring the brand or model number of the imported devices. Examination of the import documents further revealed that the importer had uploaded Equipment Type Approval (ETA) documents in respect of Model Baofeng BF-888S.

The ETA document (**RUD-12**) produced by the importer is reproduced below;.

सत्यमेव जयते

Government of India
Ministry of Communications
Department of Telecommunications
WPC Wing
Sanchar Bhawan, New Delhi-110001.

[Generation of Equipment Type Approval (ETA) through self-declaration issued under O.M. No. ETA-WPC /Policy/2018-19 dated 26 February, 2019].

Registration No: ETA-SD-20191106562 Date: 21-11-2019

I). Details of Applicant and Parameters of Equipment:

1.	Name & Address of the first Applicant. (Indian Manufacturer/ Authorised Indian representative for foreign manufacturer)	RAJGURU INTERNATIONAL, 2ND FLOOR, OFFICE NO. 21/22, YAMUNA BUILDING, TARA TEMPLE LANE, LAMINGTON ROAD, Mumbai City, Maharashtra, 400007, Mumbai City,MAHARASHTRA,400007
2.	Equipment category	Walkie Talkie
3.	Make	YIHANG IMPORT & EXPORT CO.,LIMITED. China
4.	Model	BF-888S
5.	Frequency range(s) of Equipment	1. 2402-2480 MHz
6.	Max output power/Field strength/PSD	1. E.I.R.P. (dBm). 2.5

7.	Applicable Gazette Notification(s)	I. 45 (E) Dated 28-01-2005	
8.	RF Test Report details:-		
	Name&Address /Country of accredited laboratory issuing the RF test report	Accreditation Certificate Reference/Number	Test Report No. and Date
	Shenzhen United Testing Technology Co., Ltd. & 2F, Annex Bldg, Jiahuangyuan Tech Park, #365 Baotian 1 Rd, Tiegang Community, Xixiang Str, Bao'an District, Shenzhen, China	ETSI EN 300 328 V2.2.0 (2017-11)	UNIA2018090601ER-43 & 06-08-2019

II). Terms and Conditions

(i). This certificate will not be valid in case any change in the above parameters and not conforming to the Gazette Notification mentioned in sl.no 7 above.
(ii). Use of such equipment has been exempted from licensing requirement vide Gazette Notification mentioned in sl. no. 7, on Non-interference,Non-protectionand sharing (non-exclusive) basis.
(iii). Use of such equipment in case not conforming to above notification will require a specific wireless operating license, as applicable from this Ministry.
(iv). Field units of WPC Wing reserve the right for sample check/audit carried out for the purpose of RF analysis/spectrum monitoring in view to avoid interference to other wireless users and ensure compliance of technical parameters mentioned in sl no. 5,6&7.
(v). This certificate is valid only for equipment which are exempted from import licensing requirements as per the Import Policy of DGFT and no separate import license is required from WPC Wing.
(vi). The applicant is liable for prosecution under Indian Law in case of any wrong declaration/ submission of ingenuine RF test report(s) for issue of ETA through Self-Declaration.

Note:

1. Once ETA through self-declaration is generated for a model, subsequently it may be utilized by other person(s) for import/usage purpose in India.

2. The importers of above model shall comply with other import related requirements, if any, with Customs.

This is Self-generated certificate. Hence, no signature is required. It may be downloaded/verified from the website https://saralsanchar.gov.in.

9. During the examination of the imported consignment, it was found that the goods declared as "Walkie-Talkie" comprised 4100 pieces of Baofeng BF-888S and 300 pieces of Baofeng UV-5R. Further, during the search conducted at the business premises of the importer on 06.02.2026, 148 pieces of Baofeng UV-5RM were also recovered, which were subsequently admitted by Shri Jatin Grover to be imported goods belonging to M/s Myra Overseas. Examination of the imported devices, their retail packaging, user manuals and technical literature indicated that the goods possessed programmable communication capability, detachable external antennas and technical specifications inconsistent with licence-exempt PMR-446 devices, warranting technical examination by the competent authority. Further, no ETA or other

authorization was produced in respect of Model Baofeng UV-5R, which was found present in the imported consignment but had not been declared in the Bill of Entry or the accompanying import documents. The importer, in his voluntary statement, stated that he had imported Walkie-Talkies bearing Model No. BF-888S and further stated that the supplier had inadvertently dispatched Walkie-Talkies bearing Model No. UV-5R. However, he failed to submit any documentary evidence in support of the said claim.

10. Further, as per the policy conditions of ITC (HS) Schedule-I Import Policy issued by DGFT for CTI 85256000 **(RUD-13)**, goods falling under the said tariff item are "not permitted to be imported except against a licence to be issued by the WPC Wing of the Ministry of Communications and Information Technology", and the same is reproduced as under:

ITC(HS), 2022

Schedule 1 Import Policy

Section XVI, MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Product Description and Import Policy

HS Code		Description	Import Policy	Policy Condition	Notification No.	Notification Date
85256000	-	Transmission apparatus incorporating reception apparatus	Free	Not permitted to be imported except against a license to be issued by the WPC wing of Ministry of Communication and Information Technology		

11.1. Further, Para 1 of the Compendium of Orders/Circulars/Guidelines issued by the WPC Wing, Department of Telecommunications, Ministry of Communications, regarding import licensing requirements for wireless equipment, issued vide F. No. R-11018/02/2017-PP dated 06.07.2022 **(RUD-14)**, is reproduced as under:

1. Import Licence from WPC Wing, DoT

1. 1. Under Notification No. 71 of 1953 issued under the Sea Custom Act 1878, a license is required from Ministry of Communications for import of any wireless transmitter/receiver/ transceiver. (Copy of Notification No. 71 dated 25.09.1953 is attached as **Annex-1**)

1.2. In exercise of the power conferred under the above provision, WPC Wing, DoT grants import license for import of wireless equipments.

1.3. Certain exemptions/ relaxations have been given i.r.t. import licensing requirement from WPC Wing.

11.2. Further, the above-referred notification (No. 71 of 1953 dated 25.09.1953) is reproduced as under:

New Delhi, the 25th September 1953

S.R.O. 1815.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), and in supersession, with effect from the 15th October 1953, of the notification of the Government of India in the Finance Department (Central Revenues), No. 55-Customs, dated the 9th December 1933, the Central Government hereby restricts with effect from the 15th October 1953, the bringing into India of apparatus for wireless telegraphs as follows:—

(a) in the case of transmitting apparatus and of receiving apparatus incorporated in a single unit with transmitting apparatus, to persons who have been licensed to import such apparatus by the Ministry of Communications in Form I, annexed hereto;

11.3. From the Paras 11.1 & 11.2, it appears that a licence from the Ministry of Communications is required for the import of any wireless transmitter/receiver/transceiver.

12. Further, Equipment Type Approval (ETA) through self-declaration is required for certain categories of wireless equipment operating in licence-exempt bands with low transmission power, as per Office Memorandum No. ETA-WPC/Policy/2018-19 dated 26.02.2019 **(RUD-15)** issued by the WPC Wing, Ministry of Communications, and the same is reproduced as under:

<u>OFFICE MEMORANDUM</u>

Subject: ETA through self-declaration for certain categories of Wireless Equipment in license exempt bands.

This is with reference to Equipment Type Approval (ETA) requirement for certain categories of wireless equipment operating in license exempt bands with low transmission power which are exempted from import licensing requirement as per the import policy of DGFT.

2. ETA through self-declaration is permitted for commercial / finished products such as mobile / computing devices viz. as mobile handsets, smart phones, electronic notepads, laptops, Smart watches, Short Range Devices including accessories, microphones, speakers, headphones, earphones, printers, scanners, cameras etc., operating in licensed exemption bands as permitted in India. A self-declaration from importer / authorized Indian representative may be treated as sufficient evidence to process such clearances by the Customs and Central Excise Authorities. (self-declaration format is enclosed).

3. Import license requirements are as regulated by the Export and Import (EXIM) Policy of DGFT.

13. Further, Table-V of Gazette Notification No. G.S.R. 1047(E) dated 18.10.2018 issued by the WPC Wing, Ministry of Communications, is

reproduced as under:

MINISTRY OF COMMUNICATIONS

(Wireless Planning and Coordination Wing)

NOTIFICATION

New Delhi, the 18th October 2018

G.S.R. 1047(E).—In exercise of the powers conferred by sections 4 and 7 of the Indian Telegraph Act, 1885 (13 of 1885) and sections 4 and 10 of the Indian Wireless Telegraphy Act, 1933 (17 of 1933), the Central Government hereby makes the following rules, namely:

1. Short title and commencement.— (1) These rules may be called the Use of Low Power and Very Low Power Short Range Radio Frequency Devices (Exemption from Licensing Requirement) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.— In these rules, unless the context otherwise requires, -

(a) "Act" means the Indian Telegraph Act, 1885 (13 of 1885);

(b) "Authority" means the authority notified by the Central Government under sub-section (2) of section 4 of the Indian Telegraph Act, 1885 (13 of 1885);

(c) "effective radiated power (in a given direction)" or e.r.p. means the product of the power supplied to the antenna and its *gain relative to a half-wave dipole* in a given direction;

(d) "equivalent isotropic radiated power" or e.i.r.p. means the total power that would have to be radiated by a hypothetical isotropic antenna to give the same signal strength as the actual source in the direction of the antennas strongest beam;

(e) "power density" means the total energy output per unit bandwidth from a pulse or sequence of pulses for which transmit power is at its maximum level, divided by the total duration of the pulses;

(f) "duty cycle" means ratio expressed as a percentage of the cumulative duration of transmission T_{on_cum} within an observation interval T_{obs};

duty cycle $DC = \left(\frac{T_{on\_cum}}{T_{obs}}\right)_{F_{obs}}$ on an observation bandwidth F_{obs};

(g) words and expressions used in these rules and not defined but defined in the Act and the Indian Wireless Telegraphy Act, 1933 (17 of 1933), shall have the same meanings respectively as assigned to them in those Acts.

3. Exemption.— No licence shall be required by any person to establish, maintain, work, possess or deal in any wireless equipment for the purpose of usage of low power and very low power short range radio frequency devices or wireless equipment in the frequency band, on non-interference, non-protection and shared and nonexclusive basis, with the equivalent isotropic radiated power or effective radiated power, complying with the technical specification contained in the Tables-I to IX, namely: —

Table -V

Personal Mobile Radio 446 MHz device

S.No.	Frequency range in MHz	Transmit power limit/field strength limit/power density limit	Additional parameters (channeling and/or channel access and occupation rules)	Other usage restrictions	*EN No.
(1)	(2)	(3)	(4)	(5)	(6)
1	446.0-446.2	500 mW e.r.p.	Channel spacing: 6.25 kHz and 12.5 kHz		EN 300 113-2, EN 301 166-2, EN 300 296-2

*EN: is a number and acronym used for Harmonized European Standard as produced by European Telecommunications Standards Institute (ETSI).

Note: For the purpose of this Table, personal mobile radio 446 MHz device means hand portable radio with no base station or repeater use and uses integral antennas only in order to maximise sharing and minimise interference, and which operates in short range peer-to-peer mode and shall be used neither as a part of infrastructure network nor as a repeater;

From the above, it appears that no licence is required for Personal Mobile Radio (Walkie-Talkie) devices having a frequency range of 446.0–446.2 MHz, with a transmit power limit/field strength limit/power density limit of 500 mW e.r.p., and channel spacing of 6.25 kHz and 12.5 kHz.

14. Further, the representative samples of Baofeng BF-888S, Baofeng UV-5R and Baofeng UV-5RM were technically examined by the International Monitoring Station (IMS), Department of Telecommunications, which reported that Models UV-5R and UV-5RM did not possess any valid Equipment Type Approval (ETA) and that the said models operated in licensed frequency bands and required separate authorization such as Import/DPLA/VOL/M&T authorization from the Wireless Planning & Coordination (WPC) Wing for their import into India. IMS further reported that the said models, should not be permitted to be imported. In respect of Model Baofeng BF-888S, IMS reported that although valid ETA certificates existed for the model, the tested samples did not conform to the technical parameters prescribed under the applicable ETA and Gazette Notification G.S.R. 1047(E) dated 18.10.2018, as the operating frequencies of Channels 1 to 16 were outside the permissible limits and the measured RF transmitter power exceeded the maximum permissible limit of 0.5 W e.r.p. IMS accordingly concluded that the case represented violation/misuse of ETA and that the import of the said equipment should not be permitted.

Legal Provision

15. Relevant provisions of law related to import of goods in general, the Policy and Rules relating to the import of walkie-talkie, the liability of the goods to confiscation and liability of the persons concerned to penalty for improper/illegal imports, under the provisions of the Customs Act, 1962 and other laws for the time being in force are summarised as under:

15.1. Provision under the Customs Act, 1962:

- 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 2(33) – "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.

- 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".

- Section 11(1) of the Customs Act, 1962: Power to prohibit importation of exportation of goods –

  "11. Power to prohibit importation or exportation of goods.–

  (1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.

  ….."

- Section 11A (a) of the Customs Act, 1962 defined illegal import as the import of any goods in contravention of the provisions of the Customs Act,1962 or any other law for the time being in force.

- Section 46: Entry of goods on importation-

  "(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically to the proper officer a bill of entry for home

consumption or warehousing in the prescribed form:
(2) ---
(3) ---
(4) ---

- Section 110 of the Customs Act,1962: - Seizure of goods, documents and things–

"SECTION 110. Seizure of goods, documents and things. –
(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:
Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.
……………………
(2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:
Provided that the aforesaid period of six months may, on sufficient cause being shown, be extended by the [Commissioner of Customs] for a period not exceeding six months"

- Section 111: Confiscation of improperly imported goods, etc. –

The following goods brought from a place outside India shall be liable to confiscation: -
(a) any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;
(b) any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;
(c) any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;
(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;

(e) any dutiable or prohibited goods found concealed in any manner in any conveyance;

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an [arrival manifest or import manifest] or import report which are not so mentioned;

(g) any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods inadvertently unloaded but included in the record kept under sub-section (2) of section 45;

(h) any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;

(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

(j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

(k) any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;

(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;

(n) any dutiable or prohibited goods transited with or without transhipment or attempted to be so transited in contravention of the provisions of Chapter VIII;

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;

(p) any notified goods in relation to which any provisions of

Chapter IVA or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.

- 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:

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.

- Section 114AA: Penalty for use of false and incorrect material:

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

- Section 119: Confiscation of goods used for concealing smuggled goods.

  "- Any goods used for concealing smuggled goods shall also be liable to confiscation.Explanation.-In this section, "goods" does not include a conveyance used as a means of transport."

- Section 124 of the Customs Act, 1962- Issue of show cause notice before confiscation of goods, etc.:

  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.

15.2. Foreign Trade (Development and Regulation) Act, 1992

- Section 3: Powers to make provisions relating to imports and exports.-

(1) The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.
(2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology:
Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.
(3) All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.
....

- Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 provides inter-alia, for formulation of the export and import policy by the Central Government from time to time.

- In terms of Section 11 of the Foreign Trade (Development and Regulation) Act, 1992, as amended in 2010, no export or import shall be made by a person except in accordance with the provisions of this Act, the rules and orders made there under and the Foreign Trade Policy for the time being in force.

- Section 11 (2) of the Foreign Trade (Development and Regulation) Act, 1992, as amended by the Foreign Trade (Development & Regulation) Amendment Act, 2010 states that where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made there under or the export and import policy, he shall be liable to a penalty not less than ten thousand rupees or five times the value of the goods in respect of which any contravention is made.

16. From the foregoing paragraphs, the following conclusions emerge:

16.1. The present case appears to be a case of import of restricted wireless communication equipment in contravention of the import policy conditions and the statutory requirements administered by the Wireless Planning & Coordination (WPC) Wing, Department of Telecommunications. Investigation appears to reveal that M/s Myra Overseas imported 4100 pieces of Baofeng BF-888S and 300 pieces of Baofeng UV-5R under Bill of Entry No. 7240778 dated 31.01.2026, while 148 pieces of Baofeng UV-5RM, admitted by the proprietor to be imported goods of the firm, were recovered during the search of the business premises. The importer had uploaded Equipment Type Approval (ETA) documents only in respect of Model BF-888S, whereas Model UV-5R was not declared in the Bill of Entry and no ETA or other authorization was produced for either Model UV-5R or Model UV-5RM. Further, the technical examination conducted by the International Monitoring Station (IMS), Department of Telecommunications, established that Models UV-5R and UV-5RM did not possess valid ETA and required separate authorization from the WPC Wing for import into India. In respect of Model BF-888S, although ETA existed for the model, the tested samples did not conform to the technical parameters prescribed under the applicable ETA and Gazette Notification G.S.R. 1047(E) dated 18.10.2018, as the operating frequencies were found to be outside the permissible licence-exempt limits and the measured RF transmitter power exceeded the prescribed limit of 0.5 W e.r.p. IMS accordingly concluded that the case represented violation/misuse of ETA and that the import of the said equipment should not be permitted.

16.2. Thus, the imported wireless communication equipment appears to have been brought into India without complying with the mandatory regulatory requirements prescribed under the WPC regulatory framework. The importer also appears to have attempted clearance of the goods by declaring the imported goods as "Walkie-Talkie" and submitting ETA in respect of Model No. BF-888S, indicating an operating frequency range of 446.0–446.2 MHz. However, the technical examination report of the International Monitoring Station (IMS) confirmed that the operating frequency of the said goods was not in conformity with the declared specifications, thereby indicating misdeclaration of the technical parameters of the imported goods. Accordingly, the imported goods appear to have been imported and attempted to be cleared in contravention of the applicable import policy and statutory requirements, rendering them liable to confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962. Consequently, the said goods also appear to fall within the ambit of "prohibited goods" as defined under Section 2(33) of the Customs Act, 1962.

17. Summary of the investigation:

17.1. Based on specific intelligence, M/s Myra Overseas (IEC: 0507074122) appeared to be attempting to import restricted wireless communication equipment under Container No. BEAU4866789 covered by Bill of Entry No. 7240778 dated 31.01.2026, by declaring the goods as "Walkie-Talkie bearing Model No. BF-888S (as per the ETA uploaded by the importer)" while importing wireless communication devices requiring prior authorization from the Wireless Planning & Coordination (WPC) Wing, Department of Telecommunications.

17.2. Acting upon the said intelligence, the container was put on hold and subsequently examined under Panchnama dated 13.02.2026. The examination revealed that the imported consignment comprised 4,100 pieces of Baofeng BF-888S and 300 undeclared pieces of Baofeng UV-5R. Verification of the import documents further revealed that the importer had nowhere declared the Walkie-Talkies bearing Model No. UV-5R in the said Bill of Entry.

17.3. During scrutiny of the import documents, it was observed that the importer had uploaded Equipment Type Approval (ETA) documents only in respect of Model Baofeng BF-888S, whereas no ETA or any other authorization was produced in respect of Model Baofeng UV-5R, which was found present in the imported consignment.

17.4. Searches were conducted on 06.02.2026 at the business premises of M/s Myra Overseas and the residential premises of Shri Jatin Grover, Proprietor of the firm. While no incriminating documents or goods were recovered from the residential premises, 148 pieces of Baofeng UV-5RM were recovered from the business premises as mentioned above. Representative samples were drawn and the remaining goods were detained for further investigation.

17.5. Further, Equipment Type Approval (ETA) through self-declaration is required for certain categories of wireless equipment operating in licence-exempt bands with low transmission power, as per Office Memorandum No. ETA-WPC/Policy/2018-19 dated 26.02.2019 issued by the WPC Wing, Ministry of Communications.

17.6. Further, as per the policy conditions of ITC (HS) Schedule-I Import Policy issued by the DGFT for the CTI 85256000, the goods falling under

CTI 85256000 are “Not permitted to be imported except against a license to be issued by the WPC wing of Ministry of Communication and Information Technology”.

17.7. Further, as per Para 1 of the Compendium of Orders/Circulars/Guidelines issued by the WPC Wing, Department of Telecommunications, Ministry of Communications, regarding import licensing requirements for wireless equipment, issued vide F. No. R-11018/02/2017-PP dated 06.07.2022, an import licence is required from the Ministry of Communications for the import of any wireless transmitter/receiver/transceiver, in terms of Notification No. 71 of 1953 dated 25.09.1953 issued under the Sea Customs Act, 1878.

17.8. Further, no licence is required for Personal Mobile Radio (Walkie-Talkie) devices having a frequency range of 446.0–446.2 MHz, with transmit power limit/field strength limit/power density limit of 500 mW e.r.p., and channel spacing of 6.25 kHz and 12.5 kHz, as per Gazette Notification G.S.R. 1047(E) dated 18.10.2018 issued by the Wireless Planning & Coordination (WPC) Wing, Department of Telecommunications, Ministry of Communications, Government of India.

17.9. Representative samples of Baofeng BF-888S, Baofeng UV-5R and Baofeng UV-5RM were forwarded to the International Monitoring Station (IMS), Department of Telecommunications, for technical examination and verification.

17.10. The International Monitoring Station (IMS), Department of Telecommunications, in its technical examination report, concluded that Models Baofeng UV-5R and UV-5RM did not possess valid Equipment Type Approval (ETA) and operated in licensed frequencies and therefore, required separate authorisation from the WPC Wing for import into India. IMS further reported that these models should not be permitted to be imported without the requisite authorisation.

17.11. In respect of Model Baofeng BF-888S, IMS reported that although valid ETA existed for the model, the tested samples did not conform to the applicable ETA and Gazette Notification G.S.R. 1047(E) dated 18.10.2018, as the operating frequencies of Channels 1 to 16 were outside the prescribed licence-exempt limits and the measured RF transmitter power exceeded the prescribed limit of 0.5 W e.r.p. IMS accordingly concluded that the case represented violation/misuse of ETA and that the import of the said equipment should not be permitted.

17.12. The statement of Shri Jatin Grover, Proprietor of M/s Myra Overseas, was recorded under Section 108 of the Customs Act, 1962, wherein he, inter alia, admitted that the 148 pieces of Baofeng Walkie-Talkies bearing Model No. UV-5RM recovered during the search were imported goods belonging to the firm and acknowledged that no authorization/licence from the WPC Wing had been obtained for the import of the said model. He further stated that the supplier had inadvertently dispatched Walkie-Talkies bearing Model No. UV-5RM instead of Model No. BF-888S. However, he failed to produce any documentary evidence in support of the said claim.

17.13. From the voluntary statement of the importer, it appears that he was aware that the import of Walkie-Talkies operating outside the exempted frequency range of 446.0–446.2 MHz requires prior authorization/licence from the WPC Wing. Further, it appears that the Walkie-Talkies imported by him in the past were accompanied by technical literature/data sheets specifying their operating frequencies, which fell within the category requiring such authorization/licence. Accordingly, it appears that the importer had repeatedly and intentionally imported Walkie-Talkies by misdeclaring the technical specifications in respect of Model No. BF-888S and by concealing the actual Model Nos. UV-5R and UV-5RM.

17.14. Investigation appears to further reveal that M/s Myra Overseas had, on earlier occasions, imported Walkie-Talkies by declaring Model No. BF-888S and operating frequency of 446.0–446.2 MHz. Further, Shri Jatin Grover, in his voluntary statement, admitted that he had previously imported Walkie-Talkies bearing Model No. BF-888S, for which ETA declarations had been submitted. With regard to the Walkie-Talkies bearing Model No. UV-5RM, he stated that the supplier had inadvertently dispatched Walkie-Talkies bearing Model No. UV-5RM instead of Model No. BF-888S. He further admitted that he was not in possession of any import licence issued by the WPC Wing. He also stated that he was aware that the import of Walkie-Talkies operating outside the exempted frequency range of 446.0–446.2 MHz requires prior import authorization/licence from the WPC Wing and that such imports without the requisite authorization are restricted.

17.15. Since no separate transaction value was available in respect of the undeclared Walkie-Talkie Model **Baofeng UV-5R** and the recovered Walkie-Talkie Model **Baofeng UV-5RM**, their assessable value was determined in accordance with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. As the value could not be determined under the valuation methods prescribed under **Rules 3 to 8,** the **residual method under Rule 9** was adopted. Accordingly, the services of a **Chartered Engineer** were obtained for technical examination and valuation of the goods, who assessed the value of **300 pieces of Baofeng UV-5R** at **Rs. 4,20,000/-** and **148 pieces of Baofeng UV-5RM** at **Rs. 2,96,000/-,** aggregating to **Rs. 7,16,000/-.**

17.16. On the basis of the examination conducted, the search proceedings, the technical findings of the International Monitoring Station, the Chartered Engineer's valuation report and the statement recorded under Section 108 of the Customs Act, 1962, the imported goods appeared to have been imported and attempted to be cleared in contravention of the applicable import policy, the WPC regulatory framework and the statutory requirements governing import of wireless communication equipment.

17.18. Accordingly, 4100 pieces of Baofeng BF-888S, 300 pieces of Baofeng UV-5R, the remaining goods covered under Bill of Entry No. 7240778 dated 31.01.2026, and 148 pieces of Baofeng UV-5RM recovered during the search proceedings were seized under Section 110 of the Customs Act, 1962, vide Seizure Memorandum dated 16.07.2026

17.19. In view of the foregoing facts, evidence, and findings of the investigation, the imported Walkie-Talkie Models, namely Baofeng BF-888S, Baofeng UV-5R, and Baofeng UV-5RM, covered under the present investigation, appear liable to confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962. Further, the remaining declared goods covered under Bill of Entry No. 7240778 dated 31.01.2026 also appear liable to confiscation under Section 119 of the Customs Act, 1962, as the same appear to have been used as cover goods for facilitating the import and attempted clearance of the said restricted wireless communication devices.

17.20. In summary, the investigation appears to reveal that M/s Myra Overseas imported restricted wireless communication equipment without complying with the mandatory authorization requirements prescribed by the Wireless Planning & Coordination (WPC) Wing. The investigation further appears to indicate that the importer was aware of the requirement of obtaining prior authorization/licence for the import of

Walkie-Talkies operating outside the exempted frequency range of 446.0–446.2 MHz. Despite such knowledge, the importer appears to have imported the said goods without obtaining the requisite authorization from the competent authority.

The investigation further appears to establish that the importer had imported Walkie-Talkies by way of deliberate misdeclaration of technical specifications in respect of Model No. BF-888S and by concealing the actual models, namely UV-5R and UV-5RM. It also appears that Model No. UV-5RM had been imported by the importer in earlier consignments without declaring the same in the relevant import documents, thereby suppressing the material particulars of the imported goods. Such misdeclaration and concealment appear to have been undertaken with a view to circumventing the regulatory requirements and obtaining clearance of restricted wireless communication devices without submission of the requisite authorization/licence from the WPC Wing.

The investigation also appears to reveal that the importer had repeatedly imported similar goods on earlier occasions by declaring Model No. BF-888S and submitting ETA declarations, despite being aware that the imported equipment, having operating frequencies outside the exempted range of 446.0–446.2 MHz, required valid authorization/licence from the WPC Wing. Thus, the repeated import of restricted wireless communication equipment, coupled with deliberate misdeclaration of technical specifications and concealment of the actual models, appears to have resulted in the attempted clearance of goods in contravention of the applicable import policy, regulatory requirements, and statutory provisions governing the import of wireless communication equipment.

18. Role Played:-

M/s Myra Overseas (IEC: 0507074122) through its Proprietor, Shri Jatin Grover:-

- During the course of investigation, it was found that M/s Myra Overseas through its proprietor Shri Jatin Grover, was responsible for the import of the goods covered under Bill of Entry No. 7240778 dated 31.01.2026 and for ensuring compliance with the statutory requirements governing such imports. The investigation appears to reveal that the said Bill of Entry described the imported goods as "Walkie-Talkie bearing Model No. BF-888S". However, examination of the consignment established that it comprised 4,100 pieces of Baofeng BF-888S and 300 pieces of Baofeng

UV-5R. Further, Equipment Type Approval (ETA) documentation was produced only in respect of Baofeng BF-888S, whereas no ETA or any other valid authorization/licence issued by the Wireless Planning & Coordination (WPC) Wing, Department of Telecommunications, was produced in respect of Baofeng UV-5R.

- During the search conducted at the business premises of M/s Myra Overseas, 148 pieces of Baofeng UV-5RM were recovered. Shri Jatin Grover, in his statement recorded under Section 108 of the Customs Act, 1962, admitted that the said goods belonged to M/s Myra Overseas. He further admitted that such goods had not been declared in the relevant import documents of the earlier consignments.
- With regard to the undeclared Walkie-Talkies bearing Model Nos. UV-5R and UV-5RM, the importer, in his statement, attributed the discrepancies to possible errors on the part of the supplier. However, he failed to furnish any documentary evidence in support of such claim. The examination of the goods and the searches conducted at the business premises of the importer appear to reveal that the imported goods were not in conformity with the declarations made under Section 46 of the Customs Act, 1962. Further, no documentary evidence or other corroborative material was produced by the importer to substantiate his explanation.
- Shri Jatin Grover also stated that he was aware that Walkie-Talkie models operating outside the licence-exempt frequency band of 446.0–446.2 MHz require prior authorization/licence from the WPC Wing for import. Despite such knowledge, the catalogue accompanying the imported Baofeng BF-888S indicated an operating frequency range of 400–470 MHz, which appears to indicate that the importer had knowledge of the licensing requirements prescribed by the WPC Wing and nevertheless attempted to avoid compliance with the said mandatory requirement. Further, the technical examination conducted by the International Monitoring Station (IMS), Department of Telecommunications, established that the imported Baofeng BF-888S did not conform to the conditions specified in the applicable Equipment Type Approval (ETA) and operated in the frequency range falling under the licence category, thereby indicating misuse of the ETA. The examination further revealed that Baofeng UV-5R and Baofeng UV-5RM also required separate authorization/licence from the WPC Wing for their import.
- The investigation also appears to establish that M/s Myra Overseas through its proprietor Shri Jatin Grover had imported Baofeng UV-5RM models under earlier consignments without obtaining the requisite authorization/licence from the WPC Wing. Further, on earlier occasions, the importer had imported Walkie-Talkies by declaring Model No. BF-888S and submitting ETA declarations, despite being aware that equipment

having operating frequencies outside the exempted frequency range required prior authorization/licence from the WPC Wing. Thus, the repeated import of restricted wireless communication equipment, coupled with misdeclaration of technical specifications and concealment of actual models, appears to have resulted in attempted clearance of goods in contravention of the applicable import policy and regulatory requirements governing wireless communication equipment.

- In view of the foregoing facts and evidence, M/s Myra Overseas, through its Proprietor, Shri Jatin Grover, who was responsible for the importation and attempted clearance of the subject goods, appears to have knowingly imported and attempted to clear restricted wireless communication equipment by mis-declaring the material particulars relating to the imported goods and without obtaining the requisite authorization/licence from the WPC Wing.
- For his role in the act of misdeclaration and attempted clearance of restricted goods, M/s Myra Overseas, through its Proprietor, Shri Jatin Grover, appears to have rendered himself liable for imposition of penalty under Section 112(a) and/or Section 112(b) of the Customs Act, 1962. Further, by making false declarations under Section 46 of the Customs Act, 1962, M/s Myra Overseas, through its Proprietor, Shri Jatin Grover, appears to have rendered himself liable for imposition of penalty under Section 114AA of the Customs Act, 1962.

19. In summary, the investigation appears to establish a case of import and attempted clearance of restricted wireless communication equipment by M/s Myra Overseas (IEC: 0507074122), through its Proprietor, Shri Jatin Grover, without obtaining the requisite authorization from the Wireless Planning & Coordination (WPC) Wing, Department of Telecommunications. The investigation further appears to establish mis-declaration of material particulars of the imported goods, including non-declaration of Model Baofeng UV-5R, misuse of Equipment Type Approval (ETA) in respect of Model Baofeng BF-888S, and recovery of imported Model Baofeng UV-5RM from the business premises of the importer without the requisite authorization. These acts appear to constitute violations of the Customs Act, 1962, the Foreign Trade (Development and Regulation) Act, 1992, the Foreign Trade Policy, the applicable import policy conditions and the regulatory framework administered by the Wireless Planning & Coordination (WPC) Wing, thereby justifying the seizure of the goods and initiation of penal proceedings under the Customs Act, 1962.

20. Now therefore, in the light of the aforesaid facts, M/s Myra Overseas

(IEC: 0507074122) having its declared business address at 343-B, New Lajpat Rai Market, Delhi–110006, is hereby called upon to show cause in writing to **the Additional Commissioner of Customs, Customs House, Mundra**, having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of this notice, as to why:

20.1. 4100 pieces of Walkie-Talkie Model Baofeng BF-888S having total Assessable value Rs 2,07,970/- (Rupees Two Lakh Seven Thousand Nine Hundred and Seventy only), imported by M/s Myra Overseas (IEC: 0507074122), through its Proprietor, Shri Jatin Grover, vide Bill of Entry No. 7240778 dated 31.01.2026, seized under Seizure Memo dated 16.07.2026, should not be confiscated under Sections 111(d) and 111(m) of the Customs Act, 1962, for having been imported in contravention of the applicable import restrictions and for mis-declaration of the technical specifications of the goods, as discussed above;

20.2. 300 pieces of Walkie-Talkie Model Baofeng UV-5R having total Assessable value Rs 4,20,000/- (Rupees Four Lakh and Twenty Thousand only), covered under Bill of Entry No. 7240778 dated 31.01.2026, and 148 pieces of Walkie-Talkie Model Baofeng UV-5RM having total Assessable value Rs 2,96,000/- (Rupees Two Lakh and Ninety Six Thousand only), recovered during the search proceedings dated 06.02.2026, imported by M/s Myra Overseas (IEC: 0507074122), through its Proprietor, Shri Jatin Grover, seized under Seizure Memo dated 16.07.2026, should not be confiscated under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, for having been imported in contravention of the applicable import restrictions and for mis-declaration of the imported goods, as discussed above;

20.3. The remaining legitimately declared goods having total Assessable value Rs. 11,67,438/- (Rupees Eleven Lakh Sixty-Seven Thousand Four Hundred and Thirty-Eight only), covered under Bill of Entry No. 7240778 dated 31.01.2026 and imported by M/s Myra Overseas (IEC: 0507074122), through its Proprietor, Shri Jatin Grover, though found to correspond with the declaration made in the Bill of Entry, should not also be confiscated under Section 119 of the Customs Act, 1962, insofar as they appear to have been used as cover goods for facilitating the import and attempted clearance of the aforesaid restricted wireless communication equipment, as discussed above;

20.4. 18900 pieces of Walkie-Talkies bearing Model No. BF-888S imported under the previous consignments under the Bills of Entry as mentioned in Annexure-A, having a total assessable value of Rs. 10,44,325/- (Rupees Ten

Lakh Forty Four Thousand Three Hundred and Twenty Five only) by M/s Myra Overseas (IEC: 0507074122), through its Proprietor, Shri Jatin Grover, and as admitted by Shri Jatin Grover in his statement recorded under Section 108 of the Customs Act, 1962, should not be held liable to confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962, for having been imported in contravention of the applicable import restrictions without the requisite authorization/licence from the Wireless Planning & Coordination (WPC) Wing, Department of Telecommunications; and, since the said goods are not available for confiscation, redemption fine in lieu of confiscation should not be imposed;

20.5. M/s Myra Overseas (IEC: 0507074122), through its Proprietor, Shri Jatin Grover, penalty should not be imposed under Sections 112(a) and/or 112(b) of the Customs Act, 1962, for importing and attempting to clear restricted wireless communication equipment in contravention of the applicable import restrictions, without the requisite authorization/licence from the Wireless Planning & Coordination (WPC) Wing, Department of Telecommunications, and by mis-declaring material particulars of the imported goods, in respect of both the present consignment and the previous consignments investigated in the present case, as discussed above;

20.6. M/s Myra Overseas (IEC: 0507074122), through its Proprietor, Shri Jatin Grover, penalty should not be imposed under Section 114AA of the Customs Act, 1962, for having knowingly made, signed, used and caused to be used false declarations and incorrect material particulars in relation to Bill of Entry No. 7240778 dated 31.01.2026 as well as the Bills of Entry pertaining to the previous consignments investigated in the present case, as discussed above.

21. This Show Cause Notice is being issued under Section 124 of the Customs Act, 1962 without prejudice to any other action that may be taken against the Noticees or any other person / party connected with this case, under the Customs Act, 1962 or any other law for the time being in force. The aforesaid Noticees are directed to submit their reply in writing within 30 days of issuance of this notice. In their written reply, they should specifically mention whether they would like to be heard in person or through their authorized representative, by the adjudicating authority. They should also produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defense. If no cause is shown against the action proposed in this Show Cause Notice within 30 days from the receipt of this Show Cause Notice (or extended period, if allowed) or if they or their representatives do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

22. This Show Cause Notice is being issued on the basis of the evidences available on record. The Department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to goods under investigation and any other import/smuggling by the said noticees, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

23. The copies of relied upon documents, as mentioned in this Show Cause Notice, are listed in **Annexure-R** and are enclosed with this Show Cause Notice and also are an integral part of this Show Cause Notice.

Encl: As above.

Digitally signed by
Amit Kumar Mishra
Date: 03-08-2026
13:47:15

(Amit Kumar Mishra)
Additional Commissioner of Customs,
Custom House, Mundra.

List of Noticee:

To,

(i) M/s Myra Overseas (IEC: 0507074122)
343-B, New Lajpat Rai Market, Delhi–110006

<u>COPY TO:-</u>

1. The Deputy Director, Directorate of Revenue Intelligence, Noida Regional Unit, G-10, Sector-63, Noida, U.P-201301.
2. The Deputy/Assistant Commissioner, EDI, Customs Mundra (For uploading on official website immediately).