
		<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOM HOUSE, MUNDRA, KUTCH MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 Phone No. 02838-271029/423 FAX No. 02838-271425 Email:- group5-mundra@gov.in</p>	 <p>सत्यमेव जयते</p>
A	फा. सं./ FILE NO.	CUS/APR/MISC/2159/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra	
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/11/2026-27	
C	द्वारा पारित किया गया PASSED BY	Dipak Zala Additional Commissioner of Customs, Custom House, Mundra	
D	आदेश की तिथि DATE OF ORDER	09-04-2026	
E	जारी करने की तिथि DATE OF ISSUE	09-04-2026	
F	कारण बताओ नोटिस सं. एवं तिथि SCN NUMBER & DATE	SCN and PH waiver	
G	नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER	M/s Korbian Infotect, Ground Floor, Bearing No. 5393, Gali No. 70, Rehgarpura Karol Bagh, New Delhi – 110005.	
H	डिन/ DIN	20260471MO0000220659	

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान 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 सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-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:

“सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”

“The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन 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 पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए -

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by -

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paise only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.

7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

8. 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 (Appeals) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

Brief facts of the Case:

On the basis of specific intelligence of CIU Section, Customs House Mundra, the consignment covered under Bill of Entry No. 5647272 (Z-type) dated 12.11.2025 was put on hold at M/s. SHOOLIN TRADE LINK LLP (SEZ Warehouse Unit), Plot No. 11A, Block No. 11B, Sector-12S, Light Engineering Zone, East of JNK, APSEZ, MUNDRA-370421, for detailed scrutiny by officers of SIIB along with a CIU officer. The examination of the consignment was conducted on 12.12.2025 at the premises of M/s SHOOLIN TRADE LINK LLP (SEZ Warehouse Unit), under Panchnama dated 12.12.2025, in the presence of Shri Pranjal Singh, Authorised representative of M/s. SHOOLIN TRADE LINK LLP and also authorised representative of Importer M/s Korbian Infotect, Delhi., along with the panch witnesses.

The table below summarizes the weighment slip in respect of **BE No. 5647272 (Z-Type) dated 12.11.2025** generated at the SEZ Unit weighbridge:

TABLE-A

Sr. No.	Containers No	Gross Weight declared in BE/BL (in Kgs)	Gross Weight (Kgs) as per weighment Slip of CFS	Difference Excess (Kgs)
1	CAIU7085573	18530	24280	5930

2. Action taken: – Examination findings:

On arrival at the SEZ Unit, the container CAIU7085573, pertaining to **Bill of Entry No. 5647272 (Z-Type) dated 12.11.2025**, is identified and presented for examination. The container seal is verified and found intact, bearing the number corresponding to the details declared in the Bill of Lading.

An external examination of the container is first carried out. The container is found to be structurally sound, with no signs of tampering, forced entry, or unusual alterations

with no indication of hidden cavities or irregular modifications. Subsequently, the seal is cut open in the presence of all representatives, and the container is destuffed with the assistance of labour provided by the SEZ Unit. The goods are arranged in the designated examination area for detailed scrutiny.

On opening the doors of the container, it was observed that the container is fully stuffed with corrugated cartons warped in Light green PP Woven Sheet. Thereafter, the Officer instructed the labourers to de-stuff the container in Warehouse with the items segregated as per the packing list Mark. A physical count was carried out, and a few randomly selected packages were opened, checked, and weighed.

The details declared in BILL of entry and item found during the examination are as under:-

TABLE-B

S. No.	Description (as declared)	CTH	Declared		Found	
			BOX	PCS	BOX	PCS
1	ANTISTATIC MAT FOR MOBILE REPAIR USE	40169990	1	100	1	100
2	BLUETOOTH WIRELESS EARPHONE (BIS NO. R-41187810)	85183019	40	10,000	40	10,000
3	CABLE FOR JOYSTICK	85444999	6	900	6	900
4	CUTTER (FOR MOBILE REPAIR USE)	82059090	5	400	5	400
5	DC POWER SUPPLY (FOR MOBILE USE)	85177990	12	50	12	50
6	HEATING ELEMENT FOR MOBILE REPAIR USE	85177990	1	400	1	400
7	SCREWDRIVER FOR MOBILE REPAIR USE	82054000	1	360	1	360
8	INTERNAL COOLING PARTS FOR MOBILE REPAIR USE	85177990	1	100	1	100
9	PCB HOLDER (FOR MOBILE REPAIR USE)	85177990		50		50
10	JOYSTICK (BIS NO-R-41257826)	85177990	17	1,200	17	1,200
11	MICROSCOPE FOR MOBILE REPAIR USE	90118000	69	138	69	138
12	MINI CABLE FOR EARPHONE	85444999	10	10,000	10	10,000
13	MINI CHARGING CABLE FOR SMART WATCH	85444999	1	2,500	1	2,500
14	MINI CONNECTOR FOR CHARGER (RAW MATERIAL)	85369090	50	50,000	50	50,000
15	MINI DC MOTOR FOR TOOL KIT	85011019	2	200	2	200
16	MINI DESOLDERING PUMP FOR MOBILE REPAIR USE	85151900	4	400	4	400
17	MINI HAND GAME (BIS NO-R-41257826)	95045000	42	2,020	42	2,020
18	MINI MOBILE CONNECTOR CABLE	85369090	72	72,000	72	72,000

19	MINI OTG CONNECTORS	85369090	1	10,000	1	10,000
20	MINI SOLDERING IRON WITH STAND FOR MOBILE REPAIR USE	85151900	100	2,400	100	2,400
21	MINI TESTING TOOL FOR MOBILE REPAIR USE	82059090	1	100	1	100
22	MINI UV LAMP FOR MOBILE REPAIR USE	85177990		100	1	100
23	MINI USB TF CARD READER	84734090	1	5,000	1	5,000
24	MOTORISED SCREWDRIVER FOR MOBILE REPAIR USE	82054000	19	400	19	400
25	NECKBAND EARPHONE (BIS NO-R-41187810)	85183019	22	15,980	22	15,980
26	PACKING MATERIAL FOR MOBILE ACCESSORIES MORE THAN 100 MICRON	39269099	673	7,90,850	0	0
27	PCB FOR CHARGER (RAW MATERIAL)	85049090	74	2,00,600	74	2,00,600
28	PLIERS FOR MOBILE REPAIR USE	82032000	4	200	4	200
29	SCREEN PROTECTOR (73,470 PCS)	39269099	306	2454 KGS	937	4,84,900
30	SMART WATCH (UNBRANDED BIS NO-R-4126763)	85176290	12	600	12	600
31	SOLDERING BITS FOR MOBILE REPAIR USE	85151900	1	200	1	200
32	MINI MAGNIFIER FOR MOBILE REPAIR USE	85177990		100		100
33	SOLDERING TIPS FOR MOBILE REPAIR USE (20 KGS)	85151900		500		500
34	SOLDERING PASTE (FOR MOBILE REPAIR USE)	38101010	5	3,300	5	3,300
35	SOLDERING WIRE (FOR MOBILE REPAIR USE / 20MTR/PE 50MTR)	85444999	1	200	1	200
36	WIRED EARPHONE	85183020	8	8,000	8	8,000
	Total		1562		1521	

A total of 1562 cartons were found during examination. The item mentioned at Sr. No. 26 was not found, whereas the item mentioned at Sr. No. 29 was found in excess quantity. Shri Pranjali Singh, authorised representative of the SEZ Warehousing Unit and the importer were directed to keep the goods in safe custody, with strict instructions that no removal, parting, dealing with, or tampering of the goods shall be permitted without prior approval from the competent authority. Further, during the course of detailed examination, no concealment of any other goods was observed inside the rolls, or packing materials.

3. Investigations Conducted:-

Based on the prima facie findings, the imported goods appeared to be mis-declared in terms of quantity and undervalued in comparison to the value declared by the importer; therefore, in order to ascertain the correct assessable value and ensure proper valuation in accordance with Section 14 of the Customs Act, 1962 read with the Customs Valuation

(Determination of Value of Imported Goods) Rules, 2007, it was considered necessary to obtain an independent valuation from a Chartered Engineer to determine the actual nature, specifications, and fair market value of the goods and to safeguard government revenue.

3.1 Rejection of declared value & Redetermination of Assessable Value:

Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 (hereinafter referred to as “the CVR, 2007”) provides the method of valuation. Rule 3(1) of the CVRs, 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. 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, in the present case, it appears that, there is reasonable doubt regarding the truth and accuracy of the declared value as the goods have been found to be mis-declared in terms of quantity, and hence the transaction value appears to be liable to be rejected in terms of Rule 12 of the CVR, 2007. Since the items found during the examination with no specification, the valuation of the same could not be determined in terms of Rule 4 to 8 of the CV Rules, *ibid*. Therefore, valuation of the goods appears liable to be done under residual method of valuation provided under Rule 9 of the CV Rules *ibid* and accordingly, opinion of the empanelled Chartered Engineer was sought for determination of the value of the imported goods. The Chartered Engineer vide his Report No. – **ABJ:INSP:CE:SIIB:HOL:25-26:53 Date: 21/02/2026 (RUD-1)** has suggested the value of the imported goods as **59824.60 USD (CIF Value)** as detailed in Table-C below:-

Table-C
VALUATION TABLE (1 USD = 89.50 INR)

S. No.	Description (as declared)	Declared as per BE & Invoice		Found During the Examination		Per Unit average suggestive CIF value of the goods in bulk quantity in USD (Approx)	Total average suggestive CIF value of the goods in bulk quantity in USD (Approx)
		BOX	PCS	BOX	PCS		
1	ANTISTATIC MAT FOR MOBILE REPAIR USE	1	100	1	100	0.4	40
2	BLUETOOTH WIRELESS EARPHONE (BIS NO. R-41187810)	40	10,000	40	10,000	0.4	4000
3	CABLE FOR JOYSTICK	6	900	6	900	0.05	45

4	CUTTER (FOR MOBILE REPAIR USE)	5	400	5	400	0.06	24
5	DC POWER SUPPLY (FOR MOBILE USE)	12	50	12	50	0.7	35
6	HEATING ELEMENT FOR MOBILE REPAIR USE	1	400	1	400	0.2	80
7	SCREWDRIVER FOR MOBILE REPAIR USE	1	360	1	360	0.1	36
8	INTERNAL COOLING PARTS FOR MOBILE REPAIR USE	1	100	1	100	0.1	10
9	PCB HOLDER (FOR MOBILE REPAIR USE)		50		50	0.2	10
10	JOYSTICK (BIS NO-R-41257826)	17	1,200	17	1,200	0.3	360
11	MICROSCOPE FOR MOBILE REPAIR USE	69	138	69	138	0.5	69
12	MINI CABLE FOR EARPHONE	10	10,000	10	10,000	0.015	150
13	MINI CHARGING CABLE FOR SMART WATCH	1	2,500	1	2,500	0.02	50
14	MINI CONNECTOR FOR CHARGER (RAW MATERIAL)	50	50,000	50	50,000	0.012	600
15	MINI DC MOTOR FOR TOOL KIT	2	200	2	200	0.6	120
16	MINI DESOLDERING PUMP FOR MOBILE REPAIR USE	4	400	4	400	0.1	40
17	MINI HAND GAME (BIS NO-R-41257826)	42	2,020	42	2,020	0.3	606
18	MINI MOBILE CONNECTOR CABLE	72	72,000	72	72,000	0.02	1440
19	MINI OTG CONNECTORS	1	10,000	1	10,000	0.012	120
20	MINI SOLDERING IRON WITH STAND	100	2,400	100	2,400	0.1	240

	FOR MOBILE REPAIR USE						
21	MINI TESTING TOOL FOR MOBILE REPAIR USE	1	100	1	100	0.2	20
22	MINI UV LAMP FOR MOBILE REPAIR USE		100	1	100	0.3	30
23	MINI USB TF CARD READER	1	5,000	1	5,000	0.03	150
24	MOTORISED SCREWDRIVER FOR MOBILE REPAIR USE	19	400	19	400	0.2	80
25	NECKBAND EARPHONE (BIS NO-R-41187810)	22	15,980	22	15,980	0.35	5593
26	PACKING MATERIAL FOR MOBILE ACCESSORIES MORE THAN 100 MICRON	673	7,90,850	0	0	0	0
27	PCB FOR CHARGER (RAW MATERIAL)	74	2,00,600	74	2,00,600	0.006	1203.6
28	PLIERS FOR MOBILE REPAIR USE	4	200	4	200	0.05	10
29	SCREEN PROTECTOR (73,470 PCS)	306	2454 KGS	937	4,84,900	0.09	43641
30	SMART WATCH (UNBRANDED BIS NO-R-4126763)	12	600	12	600	0.6	360
31	SOLDERING BITS FOR MOBILE REPAIR USE	1	200	1	200	0.1	20
32	MINI MAGNIFIER FOR MOBILE REPAIR USE		100		100	0.15	15
33	SOLDERING TIPS FOR MOBILE REPAIR USE (20 KGS)		500		500	0.1	50
34	SOLDERING PASTE (FOR MOBILE REPAIR USE)	5	3,300	5	3,300	0.05	165

35	SOLDERING WIRE (FOR MOBILE REPAIR USE / 20MTR/PE 50MTR)	1	200	1	200	0.06	12
36	WIRED EARPHONE	8	8,000	8	8,000	0.05	400
	Total	1562		1521			59824.6

3.2 The Chartered Engineer (CE) report has been shared with the importer and duly accepted, as conveyed in their email dated 23.02.2026. The importer has expressed their willingness to accept the revised valuation and to pay all applicable duties, fines, and penalties. They have further requested that the matter be settled without the issuance of a Show Cause Notice and without the requirement of a personal hearing. On the basis of CE report, the Assessable Value of the goods imported by the importer comes to **Rs. 53,54,302/-** as follows: -

TABLE-D

S. No.	Description (as declared)	Total CIF value of the goods in bulk quantity in USD (As per CE)	Ex. Rate	CIF value in INR
1	ANTISTATIC MAT FOR MOBILE REPAIR USE	40	89.5	3580
2	BLUETOOTH WIRELESS EARPHONE (BIS NO. R-41187810)	4000	89.5	358000
3	CABLE FOR JOYSTICK	45	89.5	4028
4	CUTTER (FOR MOBILE REPAIR USE)	24	89.5	2148
5	DC POWER SUPPLY (FOR MOBILE USE)	35	89.5	3133
6	HEATING ELEMENT FOR MOBILE REPAIR USE	80	89.5	7160
7	SCREWDRIVER FOR MOBILE REPAIR USE	36	89.5	3222
8	INTERNAL COOLING PARTS FOR MOBILE REPAIR USE	10	89.5	895
9	PCB HOLDER (FOR MOBILE REPAIR USE)	10	89.5	895
10	JOYSTICK (BIS NO-R-41257826)	360	89.5	32220
11	MICROSCOPE FOR MOBILE REPAIR USE	69	89.5	6176
12	MINI CABLE FOR EARPHONE	150	89.5	13425
13	MINI CHARGING CABLE FOR SMART WATCH	50	89.5	4475
14	MINI CONNECTOR FOR CHARGER (RAW MATERIAL)	600	89.5	53700

15	MINI DC MOTOR FOR TOOL KIT	120	89.5	10740
16	MINI DESOLDERING PUMP FOR MOBILE REPAIR USE	40	89.5	3580
17	MINI HAND GAME (BIS NO-R-41257826)	606	89.5	54237
18	MINI MOBILE CONNECTOR CABLE	1440	89.5	128880
19	MINI OTG CONNECTORS	120	89.5	10740
20	MINI SOLDERING IRON WITH STAND FOR MOBILE REPAIR USE	240	89.5	21480
21	MINI TESTING TOOL FOR MOBILE REPAIR USE	20	89.5	1790
22	MINI UV LAMP FOR MOBILE REPAIR USE	30	89.5	2685
23	MINI USB TF CARD READER	150	89.5	13425
24	MOTORISED SCREWDRIVER FOR MOBILE REPAIR USE	80	89.5	7160
25	NECKBAND EARPHONE (BIS NO-R-41187810)	5593	89.5	500574
26	PACKING MATERIAL FOR MOBILE ACCESSORIES MORE THAN 100 MICRON	0	89.5	0
27	PCB FOR CHARGER (RAW MATERIAL)	1203.6	89.5	107722
28	PLIERS FOR MOBILE REPAIR USE	10	89.5	895
29	SCREEN PROTECTOR (73,470 PCS)	43641	89.5	3905870
30	SMART WATCH (UNBRANDED BIS NO-R-4126763)	360	89.5	32220
31	SOLDERING BITS FOR MOBILE REPAIR USE	20	89.5	1790
32	MINI MAGNIFIER FOR MOBILE REPAIR USE	15	89.5	1343
33	SOLDERING TIPS FOR MOBILE REPAIR USE (20 KGS)	50	89.5	4475
34	SOLDERING PASTE (FOR MOBILE REPAIR USE)	165	89.5	14768
35	SOLDERING WIRE (FOR MOBILE REPAIR USE / 20MTR/PE 50MTR)	12	89.5	1074
36	WIRED EARPHONE	400	89.5	35800
	Total	59824.6	89.5	5354302

3.3 The goods, i.e. Screen protectors have been found mis-declared during examination. Further, the goods "Screen protector" are found mis-declared in terms of classification of the goods as the goods were declared as "Screen Guards" classified under CTH- 70072190, however, on visual inspection, it appears that the goods are made of glass. Therefore, the correct classification of the goods is required to be ascertained. The heading 7007 of the Import Tariff covers "Safety glass, consisting of toughened (tempered) or laminated glass".

The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Toughened (tempered) safety glass;
- ii. Laminated safety glass;

The subheading (i) above has been ruled out as their composition/specifications meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appears to be under 70072190, i.e. "Other". Accordingly impugned declared goods "Screen Guard" are appropriately classifiable under the heading 70072190, wherein the applicable rate of duty is 15% (BCD) + 1.5% (SWS) + 18% (IGST) is leviable. As per the Indian Customs Tariff, the correct classification of the imported goods are as detailed below:-

TABLE-E

S. No.	Description (as declared)	CTH
1	ANTISTATIC MAT FOR MOBILE REPAIR USE	40169990
2	BLUETOOTH WIRELESS EARPHONE (BIS NO. R-41187810)	85183019
3	CABLE FOR JOYSTICK	85444999
4	CUTTER (FOR MOBILE REPAIR USE)	82059090
5	DC POWER SUPPLY (FOR MOBILE USE)	85177990
6	HEATING ELEMENT FOR MOBILE REPAIR USE	85177990
7	SCREWDRIVER FOR MOBILE REPAIR USE	82054000
8	INTERNAL COOLING PARTS FOR MOBILE REPAIR USE	85177990
9	PCB HOLDER (FOR MOBILE REPAIR USE)	85177990
10	JOYSTICK (BIS NO-R-41257826)	85177990
11	MICROSCOPE FOR MOBILE REPAIR USE	90118000
12	MINI CABLE FOR EARPHONE	85444999
13	MINI CHARGING CABLE FOR SMART WATCH	85444999
14	MINI CONNECTOR FOR CHARGER (RAW MATERIAL)	85369090
15	MINI DC MOTOR FOR TOOL KIT	85011019
16	MINI DESOLDERING PUMP FOR MOBILE REPAIR USE	85151900
17	MINI HAND GAME (BIS NO-R-41257826)	95045000
18	MINI MOBILE CONNECTOR CABLE	85369090
19	MINI OTG CONNECTORS	85369090
20	MINI SOLDERING IRON WITH STAND FOR MOBILE REPAIR USE	85151900
21	MINI TESTING TOOL FOR MOBILE REPAIR USE	82059090
22	MINI UV LAMP FOR MOBILE REPAIR USE	85177990
23	MINI USB TF CARD READER	84734090
24	MOTORISED SCREWDRIVER FOR MOBILE REPAIR USE	82054000
25	NECKBAND EARPHONE (BIS NO-R-41187810)	85183019
26	PACKING MATERIAL FOR MOBILE ACCESSORIES MORE THAN 100 MICRON	39269099
27	PCB FOR CHARGER (RAW MATERIAL)	85049090
28	PLIERS FOR MOBILE REPAIR USE	82032000
29	SCREEN PROTECTOR (73,470 PCS)	70072190

30	SMART WATCH (UNBRANDED BIS NO-R-4126763)	85176290
31	SOLDERING BITS FOR MOBILE REPAIR USE	85151900
32	MINI MAGNIFIER FOR MOBILE REPAIR USE	85177990
33	SOLDERING TIPS FOR MOBILE REPAIR USE (20 KGS)	85151900
34	SOLDERING PASTE (FOR MOBILE REPAIR USE)	38101010
35	SOLDERING WIRE (FOR MOBILE REPAIR USE / 20MTR/PE 50MTR)	85444999
36	WIRED EARPHONE	85183020

3.4 The duty on the imported goods needs to be re-determined based on the revised assessable value of Rs. 53,54,302/-, instead of the declared value of Rs. 9,37,666/-, and the applicable Customs duty rates. On this basis, the total Customs duty payable on the imported goods amounts to Rs. 20,52,909/-, as opposed to Rs. 3,14,896/- self-assessed by the importer in the said Bill of Entry. Consequently, there is a case of non/short levy of Customs duty amounting to Rs. 17,38,013/-. The re-determined duty has been calculated in accordance with the applicable duty rates, and the details of the recalculated duty are presented in Table-F below.

Table-F

SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (20%)	SWS (10%)	IGST (18%)	TOTAL DUTY
1	ANTISTATIC MAT FOR MOBILE REPAIR USE	3580	716.00	71.60	786.17	1573.77
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (20%)	SWS (10%)	IGST (18%)	TOTAL DUTY
2	BLUETOOTH WIRELESS EARPHONE (BIS NO. R-41187810)	358000	71600.00	7160.00	78616.80	157376.80
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
3	CABLE FOR JOYSTICK	4028	604.13	60.41	844.57	1509.10
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
4	CUTTER (FOR MOBILE REPAIR USE)	2148	214.80	21.48	429.17	665.45
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
5	DC POWER SUPPLY (FOR MOBILE USE)	3133	469.88	46.99	656.89	1173.75
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY

		UE)))	Y
6	HEATING ELEMENT FOR MOBILE REPAIR USE	7160	1074.00	107.40	1501.45	2682.85
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
7	SCREWDRIVER FOR MOBILE REPAIR USE	3222	322.20	32.22	643.76	998.18
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
8	INTERNAL COOLING PARTS FOR MOBILE REPAIR USE	895	134.25	13.43	187.68	335.36
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
9	PCB HOLDER (FOR MOBILE REPAIR USE)	895	134.25	13.43	187.68	335.36
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
10	JOYSTICK (BIS NO-R-41257826)	32220	4833.00	483.30	6756.53	12072.83
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (7.5%)	SWS (10%)	IGST (18%)	TOTAL DUTY
11	MICROSCOPE FOR MOBILE REPAIR USE	6176	463.16	46.32	1203.30	1712.77
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
12	MINI CABLE FOR EARPHONE	13425	2013.75	201.38	2815.22	5030.35
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
13	MINI CHARGING CABLE FOR SMART WATCH	4475	671.25	67.13	938.41	1676.78
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
14	MINI CONNECTOR FOR CHARGER (RAW MATERIAL)	53700	5370.00	537.00	10729.26	16636.26
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
15	MINI DC MOTOR FOR TOOL KIT	10740	1611.00	161.10	2252.18	4024.28

SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
16	MINI DESOLDERING PUMP FOR MOBILE REPAIR USE	3580	358.00	35.80	715.28	1109.08
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (20%)	SWS (10%)	IGST (18%)	TOTAL DUTY
17	MINI HAND GAME (BIS NO-R-41257826)	54237	10847.40	1084.74	11910.45	23842.59
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
18	MINI MOBILE CONNECTOR CABLE	128880	12888.00	1288.80	25750.22	39927.02
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
19	MINI OTG CONNECTORS	10740	1074.00	107.40	2145.85	3327.25
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
20	MINI SOLDERING IRON WITH STAND FOR MOBILE REPAIR USE	21480	2148.00	214.80	4291.70	6654.50
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
21	MINI TESTING TOOL FOR MOBILE REPAIR USE	1790	179.00	17.90	357.64	554.54
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
22	MINI UV LAMP FOR MOBILE REPAIR USE	2685	402.75	40.28	563.04	1006.07
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (7.5%)	SWS (10%)	IGST (18%)	TOTAL DUTY
23	MINI USB TF CARD READER	13425	1006.88	100.69	2615.86	3723.42
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
24	MOTORISED SCREWDRIVER FOR MOBILE REPAIR USE	7160	716.00	71.60	1430.57	2218.17
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (20%)	SWS (10%)	IGST (18%)	TOTAL DUTY

25	NECKBAND EARPHONE (BIS NO-R-41 187810)	500574	10011 4.70	1001 1.47	10992 5.94	220052. 11
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
26	PACKING MATERIAL FOR MOBILE ACCESSORIES MORE THAN 100 MICRO N	0	0.00	0.00	0.00	0.00
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
27	PCB FOR CHARGER (RAW MATERIAL)	107722	16158 .33	1615. 83	22589 .35	40363.5 1
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
28	PLIERS FOR MOBILE REPAIR USE	895	89.50	8.95	178.8 2	277.27
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
29	SCREEN PROTECTOR (73,470 PCS)	3905870	58588 0.43	5858 8.04	81906 0.83	146352 9.30
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (20%)	SWS (10%)	IGST (18%)	TOTAL DUTY
30	SMART WATCH (UNBRANDED BIS NO-R-4126763)	32220	6444. 00	644.4 0	7075. 51	14163.9 1
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
31	SOLDERING BITS FOR MOBILE REPAIR USE	1790	179.0 0	17.90	357.6 4	554.54
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
32	MINI MAGNIFIER FOR MOBILE REPAIR USE	1343	201.3 8	20.14	281.5 2	503.03
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (10%)	SWS (10%)	IGST (18%)	TOTAL DUTY
33	SOLDERING TIPS FOR MOBILE REPAIR USE (20 KGS)	4475	447.5 0	44.75	894.1 1	1386.36
SR. NO.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (7.5%)	SWS (10%)	IGST (18%)	TOTAL DUTY
34	SOLDERING PASTE (FOR MOBILE REP	14768	1107.	110.7	2877.	4095.77

Sr. No.	AIR USE) PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (15%)	SWS (10%)	IGST (18%)	TOTAL DUTY
35	SOLDERING WIRE (FOR MOBILE REPAIR USE / 20MTR/PE 50MTR)	1074	161.10	16.11	225.22	402.43
Sr. No.	PARTICULAR/DESCRIPTION OF GOODS AS SUBMITTED	ASSESSABLE VALUE	BCD (20%)	SWS (10%)	IGST (18%)	TOTAL DUTY
36	WIRED EARPHONE	35800	7160.00	716.00	7861.68	15737.68
TOTAL		5354302	838466	83847	1130596	2052909

3.5 Importability and Policy Compliance:

3.5.1 All the goods found during the examination are freely importable after paying of applicable Customs Duty except the goods mentioned at Sr. No. 2, 10, 17, 25 and 30 of Table-F. The goods mentioned at Sr. No. 2, 3, 11, and 20 falls under mandatory requirements of BIS and ETA Approval.

3.5.2 The importer has produced BIS certificate No. R-41187810, R-41252786 and 41216763 for the goods mentioned at Sr. No. 2, 10, 17, 25 and 30 of Table-F and the same is also verified from BIS App. The importer has also produced ETA Approval No. ETA-SD-20230908246, ETA-SD-20230908278 and ETA-SD-20230908244 for the said goods.

3.5.3 The importer has also submitted EPR Registration Certificate No. B-29016(2526) (EPR-Registration)/22/WM-III dated 14.11.2022. The importer has also produced CPCB Registration No. IM-25-000-07-AGBPG2599R-22 dated 29.07.2022 for the all plastic goods.

4. 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 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 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:-

--

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

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

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.
- 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 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.*

5. Summary of Investigations Conducted:

5.1 On the basis of specific intelligence of CIU Section, Customs House Mundra, the consignment covered under Bill of Entry No. 5647272 (Z-type) dated 12.11.2025 was put on hold at M/s. SHOOLIN TRADE LINK LLP (SEZ Warehouse Unit), Plot No. 11A, Block No. 11B, Sector-12S, Light Engineering Zone, East of JNK, APSEZ, MUNDRA-370421, for detailed scrutiny by officers of SIIB along with a CIU officer. The examination of the consignment was conducted on 12.12.2025 at the premises of M/s SHOOLIN TRADE LINK LLP (SEZ Warehouse Unit), under Panchnama dated 12.12.2025, in the presence of Shri Pranjal Singh, Authorised representative of M/s. SHOOLIN TRADE LINK LLP and also authorised representative of Importer M/s Korbian Infotect, Delhi., along with the panch witnesses.

5.2. The Container No. CAIU7085573, pertaining to Bill of Entry No. 5647272 (Z-type) dated 12.11.2025, was identified and presented for examination, and the seal was verified as intact in accordance with the details declared in the Bill of Lading. On external examination, the container was found structurally sound with no signs of tampering, forced entry, hidden cavities, or irregular modifications. The seal was thereafter cut open in the presence of the concerned representatives and the container was destuffed in the warehouse with the assistance of SEZ labour. The container was found fully stuffed with corrugated cartons wrapped in light green PP woven sheets, which were segregated as per packing list markings. A total of 1562 cartons/boxes were physically counted; a few randomly selected packages were opened, examined, and weighed. It was observed that the item declared at Sr. No. 26 was not found, whereas the item at Sr. No. 29 was found in excess quantity. No concealment of any other goods was noticed during detailed examination.

5.3 During the course of examination of the imported consignment, the goods declared as "Screen Guards" were physically verified and found to be Screen Protectors. Though the goods were declared under CTH 3926 90 90 in the Bill of Entry, the examination revealed that the items are screen protectors of tempered/safety glass, appropriately classifiable under CTH 7007 21 90 in terms of the Customs Tariff Act, 1975. Accordingly, the goods have been found mis-declared in respect of their correct tariff classification, as the declared classification under CTH 3926 90 90 is not in consonance with the actual nature and composition of the imported goods.

5.4 Based on prima facie findings, the imported goods appeared mis-declared in quantity and undervalued compared to the declared value. To determine the correct assessable value under Section 14 of the Customs Act, 1962 read with the Customs

Valuation Rules, 2007, an independent valuation by an empanelled Chartered Engineer was obtained. As the declared transaction value was doubtful and the goods lacked proper specifications, valuation under Rules 4 to 8 was not possible, and the residual method under Rule 9 was applied. The Chartered Engineer, vide Report No. **ABJ:INSP:CE:SIIB:HOL:25-26:53 dated 21.02.2026**, suggested the CIF value of the goods as **USD 59824.60/-**. Accordingly, the revised assessable value of Rs. 53,54,302/-, instead of the declared value of Rs. 9,37,666/-, and the applicable Customs duty rates. On this basis, the total Customs duty payable on the imported goods amounts to Rs. 20,52,909/-, as opposed to Rs. 3,14,896/- self-assessed by the importer in the said Bill of Entry. Consequently, there is a case of non/short levy of Customs duty amounting to Rs. 17,38,013/-.

5.5 The Chartered Engineer (CE) report has been shared with the importer and duly accepted, as conveyed in their email dated 23.02.2026. The importer has expressed their willingness to accept the revised valuation and to pay all applicable duties, fines, and penalties. They have further requested that the matter be settled without the issuance of a Show Cause Notice and without the requirement of a personal hearing.

5.6 Thus, by the act of omission and commission at the level of importer, it appears that, the importer has contravened the provisions of Section 46 and Section 17 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer in the form of Bill of Entry and also failed to assess their duty liability correctly and accordingly the goods imported by the importer appear liable to be confiscation under Section 111(i) and 111(m) of the Customs Act, 1962 and the importer M/s. Korbian Infotect have rendered themselves liable for penalty under Section 112(a)(ii) and 114AA of the Customs Act, 1962.

6. In view of the above facts, it appears that –

- i. The classifications of the goods, viz. Screen Guard as declared by the importer in the Z-type Bill of Entry No. 5647272 (Z-Type) dated 12.11.2025 are liable to be rejected and the goods are liable to be re-classified under CTH-70072190.
- ii. The assessable value of the mis-declared imported goods is liable to be re-determined instead of as declared in the Bills of Entry under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962. The details are as under:-

BE No. & date	Declared Value	Re-determined Value
5647272 (Z-Type) dated 12.11.2025	9,37,666/-	53,54,302/-

- iii. The Customs duty involved in the imported goods is liable to be re-determined instead of as declared in the Bills of Entry. The details are as under: -

Particulars	Declared in the BE	Re-determined
	Amount in Rs.	Amount in Rs.
Total Duty	3,14,896/-	20,52,909/-

- iv. The said Bills of Entry No. 5647272 (Z-Type) dated 12.11.2025 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962;
- v. The 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 (l) and 111(m) of the Customs Act, 1962;
- vi. The importer M/s. Korbian Infotect is liable for Penalty under Section 112(a)(ii) of the Customs Act, 1962;
- vii. The importer M/s. Korbian Infotect is liable for Penalty under Section 114AA of the Customs Act, 1962;

WAIVER OF SHOW CAUSE NOTICE AND PERSONAL HEARING

7. The importer submitted, vide their letter dated 03.04.2026, that:

“with reference to the above-mentioned subject, we would like to inform you that the subject Bill of Entry filed by us which was held for further investigation purposes. The investigation has now been completed, and the file has been put up for adjudication.

In this regard, we respectfully request your good office to kindly waive the issuance of a Show Cause Notice and Personal Hearing and decide the matter on merits. We hereby undertake to abide by the decision taken by your good office in this matter.”

DISCUSSION AND FINDINGS

8. I have carefully gone through the records of the case and Investigation Report No. 281/2025-26 dated 27.02.2026. The importer vide their letter dated 03.04.2026 has requested for waiver of Show Cause Notice and personal hearing in the matter. Thus, I find that the principles of natural justice as provided under 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 record. The main issues to be decided are:

- (i) Whether the description, classification, quantity and unit price of certain impugned goods covered under Bill of Entry No. 5647272 (Z-Type) dated 12.11.2025 need to be amended as per Table-B to F;
- (ii) Whether the declared assessable value of **Rs. 9,37,666/-** for the goods under Bill of Entry No. 5647272 (Z-Type) dated 12.11.2025 is liable to be rejected under Rule 12 of CVR, 2007 and re-determined as **Rs. 53,54,302/-** as per the Chartered Engineer's valuation report in terms of Rule 9 of CVR, 2007;
- (iii) Whether the Bill of Entry No. 5647272 (Z-Type) dated 12.11.2025 requires re-assessment under Section 17(4) of the Customs Act, 1962 to levy the re-determined duty;
- (iv) Whether the goods are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;
- (v) Whether penalties under Sections 112(a)(ii) and 114AA of the Customs Act, 1962 are imposable on the importer M/s. Korbian Infotect.

- 9.1 Regarding the first issue, I find that during the course of examination of the imported consignment, significant discrepancies have been noticed in respect of description, classification and quantity of certain goods. It is observed that the goods declared at Sr. No. 26 i.e. “Packing Material for Mobile Accessories more than 100 micron” were not found physically, whereas the goods declared at Sr. No. 29 were found in excess quantity than declared. This clearly establishes that the importer has failed to make a true and complete

declaration as required under Section 46 of the Customs Act, 1962.

9.2 Further, I find that the goods declared as “Screen Guards” under CTH 39269099 have, upon detailed physical examination, been found to be “Screen Protectors made of tempered/safety glass”. The nature, composition and usage of the said goods indicate that they are not articles of plastics but are in fact safety glass products. In this regard, I find that Chapter Heading 7007 of the Customs Tariff Act, 1975 specifically covers “Safety glass, consisting of toughened (tempered) or laminated glass”. The goods under consideration, being tempered glass screen protectors, are more appropriately classifiable under CTH 70072190, which covers “Other laminated safety glass”.

9.3 I also find that the misdeclaration is not limited to classification alone but extends to quantity as well, as evident from the excess quantity of screen protectors found during examination. The unit price declared for such goods is also not reliable in view of the misdeclaration and undervaluation established during investigation.

9.4 Therefore, in view of the above findings, I hold that the description, classification and quantity of the impugned goods have been incorrectly declared in the Bill of Entry and are liable to be amended. The correct classification of the goods i.e. “Screen Protectors made of tempered glass” is appropriately classifiable under CTH 70072190, and the same is required to be adopted for assessment purposes. The quantity and unit value are also liable to be revised as per the findings recorded in Table-B to Table-F of this order.

10.1 Regarding the second issue, I find that the declared assessable value of the imported goods is required to be examined in light of the discrepancies noticed during the course of investigation. It is observed that the goods have been misdeclared in terms of quantity and classification, as discussed in Para 9 above. Such misdeclaration has a direct bearing on the correctness and reliability of the declared transaction value.

10.2 In terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, where the proper officer has reason to doubt the truth or accuracy of the declared value, the same is liable to be rejected. In the present case, I find that the discrepancies in quantity (excess goods found and certain goods not found) and incorrect classification adopted by the importer clearly give rise to a reasonable doubt regarding the declared value.

10.3 I further find that once the declared value is rejected under Rule 12, the valuation is required to be determined sequentially under Rules 4 to 9 of CVR, 2007. In the present case, due to the mixed nature of goods and absence of contemporaneous data of identical or similar goods with matching specifications, valuation under Rules 4 and 5 is not feasible. Similarly, Rules 7 and 8 are also not applicable in absence of requisite data regarding deductive or computed value.

10.4 Accordingly, I find that the valuation has been rightly determined under Rule 9 (Residual Method) of CVR, 2007, based on reasonable means consistent with the principles of valuation rules. The opinion of the empanelled Chartered Engineer has been obtained, who has assessed the CIF value of the goods at USD 59824.60, equivalent to Rs. 53,54,302/-, as against the declared value of Rs. 9,37,666/-.

10.5 I also find that the said Chartered Engineer’s report has been shared with the

importer and has been accepted by them without any contest. The importer has also expressed willingness to pay the differential duty.

10.6 Therefore, I hold that the declared assessable value is liable to be rejected under Rule 12 and re-determined as Rs. 53,54,302/- under Rule 9 of the Customs Valuation Rules, 2007 read with Section 14 of the Customs Act, 1962.

11.1 Regarding the third issue, I find that the importer has filed the Bill of Entry under self-assessment as provided under Section 17(1) of the Customs Act, 1962. However, it has been established through examination and investigation that the goods have been misdeclared in terms of classification, quantity and value, resulting in incorrect self-assessment of duty.

11.2 In terms of Section 17(4) of the Customs Act, 1962, where it is found on verification or examination that the self-assessment is not done correctly, the proper officer is empowered to re-assess the duty leviable on such goods.

11.3 In the present case, I find that due to incorrect classification (CTH 39269099 instead of 70072190), misdeclaration of quantity and undervaluation, the duty liability has not been correctly assessed by the importer.

11.4 Therefore, I hold that the Bill of Entry No. 5647272 (Z-Type) dated 12.11.2025 is liable for re-assessment under Section 17(4) of the Customs Act, 1962, based on the corrected classification, revised quantity and re-determined assessable value.

12.1 Regarding the fourth issue, I find that the importer is under a statutory obligation, in terms of Section 46 of the Customs Act, 1962, to file a Bill of Entry containing true, correct and complete particulars of the imported goods, including their description, classification, quantity and value. Further, under Section 17(1) of the Act, the importer is required to self-assess the duty leviable on such goods correctly based on such declaration.

12.2 In the present case, I find that the importer has failed to fulfil the above statutory obligations. As discussed in Para 9 above, the goods have been misdeclared in terms of description, classification and quantity, inasmuch as:

- Certain goods declared (packing material) were not found during examination;
- Certain goods (screen protectors) were found in excess quantity;
- Goods made of tempered/safety glass were wrongly declared under plastic category (CTH 39269099 instead of correct CTH 70072190);
- The declared value has also been found to be incorrect and liable for rejection.

12.3 Thus, I find that the declaration made by the importer under Section 46 is not true and correct, and consequently, the self-assessment carried out under Section 17 is also incorrect. By virtue of such misdeclaration and incorrect self-assessment, the goods do not correspond in respect of value and other particulars with the declaration made in the Bill of Entry, and also include goods not declared therein.

12.4 Therefore, I hold that the impugned goods are liable for confiscation under:

- Section 111(l) of the Customs Act, 1962, for goods found in excess of those declared; and
- Section 111(m) of the Customs Act, 1962, for misdeclaration in respect of value,

classification and other material particulars.

12.5. Further, I note that as per Section 125(1) of the Customs Act, 1962, in case of confiscation of goods other than prohibited goods, an option to pay fine in lieu of confiscation shall be given to the owner. In the present case, since the imported goods are not prohibited goods, I find it appropriate to give the importer an option to redeem the confiscated goods on payment of appropriate redemption fine under Section 125 of the Customs Act, 1962.

13.1 Regarding fifth issue, I find that I find that Section 112(a)(ii) of the Customs Act, 1962 provides for penalty in the case of dutiable goods, other than prohibited goods, on any person 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. In the present case, I find that the importer has imported mis-declared goods in terms of quantity, value, and classification with differential duty liability of **Rs. 17,38,013/-**. The importer's deliberate acts of declaring wrong classification, declaring incorrect value, and declaring incorrect quantity have rendered the goods liable to confiscation under Section 111(l) and 11(m) of the Customs Act, 1962. These acts of omission and commission attract penalty under Section 112(a)(ii) of the Customs Act, 1962.

13.2 I find that Section 114AA provides for penalty for "use of false and incorrect material". In the present case, I find that the importer knowingly suppressed material facts regarding the actual nature and particulars of the goods, including mis-declaring the classification (declaring plastic articles instead of safety glass under CTH 70072190), incorrect quantity and undervalued the goods, which are material particulars for assessment of duty. Such incorrect declarations cannot be treated as mere clerical errors, but constitute use of incorrect material particulars in the course of import transaction.

13.3 Therefore, I hold that the importer has knowingly or at least negligently made and used incorrect declarations/documents in the transaction of import, thereby attracting the provisions of Section 114AA of the Customs Act, 1962.

13.4 Therefore, I find that penalties under Sections 112(a)(ii) and 114AA of the Customs Act, 1962 are imposable upon the importer

14. However, I also take note of the fact that the importer has accepted the findings of investigation, agreed to the revised valuation and requested for waiver of Show Cause Notice and personal hearing. This conduct indicates cooperation with the investigation and is a mitigating factor, which may be considered while determining the quantum of penalty.

ORDER

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

(i) I order to reject the declared classification of the goods "Screen Guards" and order re-classification under CTH 70072190, in terms of the Customs Tariff Act, 1975.

(ii) I order that the description, classification, quantity and unit price of certain impugned goods covered under Bill of Entry No. 5647272 (Z-Type) dated 12.11.2025 be amended as per Table-B to F above;

(iii) I order to reject the declared assessable value of Rs. 9,37,666/- under Rule 12 of the

Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determine the assessable value as Rs. 53,54,302/- under Rule 9 of the said Rules read with Section 14 of the Customs Act, 1962.

(iv) I order to confiscate the imported goods covered under Bill of Entry No. 5647272 (Z-Type) dated 12.11.2025 having re-determined assessable value of **Rs. 53,54,302/-** (Rupees Fifty-Three Lakh Fifty Four Thousand Three Hundred and Two Only), under Sections 111(l) and 111(m) of the Customs Act, 1962. However, I give option to the importer to redeem the said goods for under Section 125 of the Customs Act, 1962 on payment of Redemption Fine of **Rs. 5,35,430/-** (Rupees Five Lakh Thirty Five Thousand Four hundred Thirty Only);

(v) I reject the self-assessment made under Section 17(1) of the Customs Act, 1962 in respect of Bill of Entry No. 5647272 (Z-Type) dated 12.11.2025, wherein the assessable value was declared as Rs. 9,37,666/- and duty of Rs. 3,14,896/- was paid. I order re-assessment of the said Bill of Entry under Section 17(4) of the Customs Act, 1962 and re-determine the assessable value as Rs. 53,54,302/- (Rupees Fifty-Three Lakh Fifty-Four Thousand Three Hundred and Two only), with consequent re-determination of duty liability at Rs. 20,52,909/- (Rupees Twenty Lakh Fifty-Two Thousand Nine Hundred and Nine only), resulting in differential duty of **Rs. 17,38,013/- (Rupees Seventeen Lakh Thirty-Eight Thousand and Thirteen only)**;

(vi) I impose penalty of **Rs.1,73,801/- (Rupees One lakh Seventy Three Thousand Eight Hundred and One Only)** on the importer M/s Korbian Infotect under **Section 112(a)(ii)** of the Customs Act, 1962.

(vii) I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh Only)** on the importer M/s Korbian Infotect under **Section 114AA** of the Customs Act, 1962 for use of incorrect material particulars in the import transaction.

16. This order is issued without prejudice to any other action that may be taken against the importer or any other person under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Republic of India.

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

To,
M/s Korbian Infotect,
Ground Floor, Bearing No. 5393,
Gali No. 70, Reharpura Karol Bagh,
New Delhi – 110005.

Copy to:

1. The Deputy Commissioner, SIIB, Customs House, Mundra
2. The Deputy Commissioner, Review, Customs House, Mundra
3. The Deputy Commissioner, TRC, Custom House, Mundra
4. The Deputy Commissioner, EDI, Customs House, Mundra
5. The Deputy Commissioner, APSEZ, Mundra
6. Guard File