

	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 ई-मेल/ E-Mail: group5-mundra@gov.in	
A	फा /सं .FILE NO.	CUS/APR/BE/MISC/77/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/558/2025-26
C	द्वारा पारित किया गया PASSED BY	Dipak Zala, Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	19-01-2026
E	जारी करने की तिथि DATE OF ISSUE	20-01-2026
F	कारण बताओ नोटिस सं एवं तिथि . SCN NO. & DATE	Importer requested for SCH & PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	M/s. Oriental Impex (IEC No. BCLPA7757C) I-2, 3RD FLOOR, KIRTI NAGAR, NEW DELHI - 110015
H	डिन DIN	20260171MO000000D93A

- यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.
- 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."
- 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.
- 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 -
- 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.
- 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.
- 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

M/s. Oriental Impex (IEC: BCLPA7757C) (hereinafter referred to as 'the importer' for the sake of brevity) having address at I-2, 3RD FLOOR, KIRTI NAGAR, NEW DELHI - 110015, had filed Bill of Entry (for SEZ Import Z-Type) No. 8163319 dtd. 04.02.2025 for import of the following declared goods, through Container No. FCIU9620065:

Table-A

Sr.No.	CTH	Description	Quantity	Unit Price declared in BE	Total Amount (USD)
1	73158900	Iron Chain	8100 PCS	0.85	18.29
2	96062100	Metal Button(Garment Accessory)	1048 kgs	0.70	70.80
3	62179090	Polyster Border (Garment Accessory)	2710 Kgs	0.85	344.52
4	61113000	Baby Polyster Knitted Garments	79 DOZ	2.50	28.80
5	85319000	Plastic Back Light fitting (Parts of Sign Board)	1875 GRS	1.20	135
6	61124100	Ladies Polyseter Knitted Swimming Costume	267 DOZ	1.50	2185
7	83024900	IRON Bracket	30 PCS	45.00	25
8	39249090	Kitchen Tray	280 PCS	0.35	10
9	63041990	Pot Cover	520 PCS	0.40	352.82
10	73249000	Sink Basket	150 PCS	0.45	1287.60
11	39249090	Container Shelf	64 PCS	0.50	182.90
12	73239990	Garlic Press	50 PCS	0.50	356.20
13	42010000	Pet Clothes	500 PCS	0.25	50.40
14	60063200	100 % Polyster Knitted Fabric (Mix Lot of Assorted Colours and weight)	570 KGS	3.60	42
	85076000	Sealed Secondary Portable Lithium System Cells (BIS Reg:R41189103) Model: CTS:P11133202	110 PCS	2.50	1712.88

15					
16	90041000	Ordinary Sunglasses	6120 PCS	0.40	565.50
17	90041000	Sunglasses Box	67 DOZ	1.40	30
18	87141090	Small Spark Plug	89 GRS	3.80	2832
19	43040019	Synthetic Fur	47 PCS	0.50	1923.60
20	87089900	Car Spare Part: Break Pad	800 SET	1.00	700
21	39269099	Garment Accessory: Tag/ Cord	337 KGS	0.85	180
TOTAL					18789.35

2. The above said consignment was put on hold by DRI, Ahmedabad Zonal Unit for examination on the basis of intelligence on suspected misdeclaration/mis-classification in import of fabrics through Mundra SEZ. The consignment was examined by the DRI officers under Panchnama dated 21.02.2025 in the SEZ Warehouse of M/s. M/s. SHOOLIN TRADE LINK LLP, Mundra in the presence of the Panchas and Shri Pranjal Singh, Operation Manager of M/s. SHOOLIN TRADE LINK LLP. During the examination, Shri Pranjal Singh provided the copy of the computerised weighment slip containing the net weight of the goods of the container. As per the weighment slips, the net weight of the goods in the container is 32390 KGs. The details of the goods found during the examination are as follows:

Table-B

Sr.No.	Description	Quantity as per Examination	Remarks
1	Iron Chain	3375 PCS	
2	Metal Button(Garment Accessory	1045 KGS	
3	Polyster Border (Garment Accessory)	2710 Kgs	
4	Plastic Back Light fitting (Parts of Sign Board)	279000 PCS	
5	Ladies Polyseter Knitted Swimming Costume	267 DOZ	
6	Kitchen Tray	280 PCS	
7	Pot Cover	520 PCS	
8	Sink Basket	150 PCS	
9	Container Shelf	64 PCS	
10	Garlic Press	100 PCS	
11	Pet Clothes	505 PCS	
12	100 % Polyster Knitted Fabric (Mix Lot of Assorted Colours and weight)	2300 Kgs	Sample Test report dated 26.02.2025 received from CRCL Delhi.
13	Small Spark Plug	8400 PCS	
14	Synthetic Fur	35 PCS	
15	Car Spare Part: Break Pad	800 SET	

16	Garment Accessory: Tag/ Cord	633 Kgs	
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Representative sample of 100 % Polyester Knitted Fabric (Mix Lot of Assorted Colours and weight) was sent to CRCL, Delhi for testing by DRI, AZU, Ahmedabad.

2.1 During examination, following items were not found which were declared in the Bill of Entry:

Table-C

Sr.No.	Description	Remarks
1	Baby Polyester Knitted Garments	Not Found
2	Iron Bracket	Not Found
3	Ordinary Sunglasses	Not Found
4	Sealed Secondary Portable Lithium System Cells	Not Found
5	Ordinary Sunglasses	Not Found
6	Sunglasses Box	Not Found

2.2 Further, following items which were not declared in the Bill of Entry found during the examination:

Table-D

Sr.No.	CTH	Description	Quantity Found
1	8302 42 00	Telescopic Channel	1200 Pcs (2200 Kgs)
2	85076000	Secondary Portable Lithium System Battery	70 Pcs
3	6405 90 00	Pet Shoes	35 Pcs
4	6913 90 00	Antique looking Pot (Ceramic)	3 Pcs

2.3 Further, following items were found mis-declared in terms of quantity:

Table-E

Sr.No.	Item Description	Quantity as Per BE	Quantity Found during Examination	Remarks Qty. found (Short/ Excess)
1	Iron Chain	8100 PCS	3375 PCS	Short
2	Metal Button(Garment Accessory)	1048 kgs	1045 KGS	Short
3	Plastic Back Light fitting (Parts of Sign Board)	1875 GRS	279000 PCS	Excess
4	Garlic Press	50 PCS	100 PCS	Excess
5	Pet Clothes	500 PCS	505 PCS	Excess
6	100 % Polyester Knitted Fabric (Mix Lot of Assorted Colours and weight)	570 KGS	2300 Kgs	Excess
7	Small Spark Plug	89 GRS	8400 PCS	Excess
8	Synthetic Fur	35 PCS	47 PCS	Excess
9	Garment Accessory: Tag/ Cord	337 KGS	633 Kgs	Excess

2.4 Further, the goods were re-examined on 31.10.2025 by SIIB, Custom House,

WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED are classifiable under the CTH. As per the test report the goods imported vide the subject bill of entry is non woven fabric Wholly made of Polypropylene and the gsm is 63 g/m². Therefore, the goods are rightly classifiable under CTH 56031200 for non wovens weighing more than 25 g/m² but not more than 70 g/m².

4.1.2. For items Telescopic Channel, relevant entries of the CTH: 8302 are reproduced as below:

8302	BASE METAL
MOUNTINGS, FITTINGS AND SIMILAR	
ARTICLES SUITABLE FOR FURNITURE, DOORS,	
STAIRCASES, WINDOWS, BLINDS,	
COACHWORK, SADDLERY, TRUNKS, CHESTS,	
CASKETS OR THE LIKE; BASE METAL HAT-	
RACKS, HAT-PEGS, BRACKETS AND SIMILAR	
FIXTURES; CASTORS WITH MOUNTINGS OF	
BASE METAL; AUTOMATIC DOOR CLOSERS OF	
BASE METAL	

- Other mountings, fittings and similar articles:

830241	-- Suitable for
buildings:	
8302 41 10	--- Fittings for
doors and windows	
8302 41 20	--- Tower bolts
8302 41 90	--- Other
8302 42 00	-- Other, suitable
for furniture	

CTH: 8302 42 00 covers other fitting suitable for furniture. Telescopic Channel are rightly classified under Other fittings suitable for furniture under CTH 83024200.

4.1.3. For items Secondary Portable Lithium System Battery, relevant entries of the CTH: 8507 are reproduced as below:

8507	ELECTRIC
ACCUMULATORS, INCLUDING SEPARATORS	
THEREFOR, WHETHER OR NOT RECTANGULAR	
(INCLUDING SQUARE)	
8507 60 00	- Lithium-
ion	

CTH: 8507 covers ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE). Secondary Portable Lithium System Batter are rightly classified under Lithium-ion under CTH 8507 60 00.

4.1.4. For items Pet Shoes, relevant entries of the CTH: 6404 are reproduced as below:

6405	OTHER
FOOTWEAR	
6405 90 90	- Other

CTH: 64059090 covers Other Footwear. Pet shoes are rightly classified under Other Footwear – Other under CTH 64059090.

- similar goods in accordance with the provisions of rule 8;*
v. *the price of the goods for the export to a country other than India;*
vi. *minimum customs values; or*
vii. *arbitrary or fictitious values."*

5.3. Therefore, opinion of the Empanelled Chartered Engineer was sought for valuation purpose. Er. Ajayrajsinh B. Jhala, Empanelled Chartered Engineer vide his CE Opinion Certificate Ref:- ABJ:INSP:CE:MUN:SIIB:SH:ORI:25-26:19 dated 24.12.2025 has provided the valuation of the goods which is as under:

Valuation Table
(Table-G)

(1 USD = 87.1 INR)

Sr. No.	Description of Goods - As per declared BE	Quantity	Per Unit Declared C & F Value Assessed Bill of Entry USD	Total Declared C & F Value - of Bill of Entry Value in USD	Per Unit Average Suggestive C & F Average Value in Bulk Lot Quantity by C.E. in USD (Approx.)	Suggestive Total C & F Average Value in Bulk Lot Quantity by C.E. in USD (Approx.)
1	Iron Chain	3375 PCS	0.85	18.29	1.05	3543.75
2	Metal Button(Garment Accessory)	1045 KGS	0.70	70.80	1.09	1139.05
3	Polyster Border (Garment Accessory)	2710 Kgs	0.85	344.52	1.2	3252
4	Plastic Back Light fitting (Parts of Sign Board)	279000 PCS	1.2	135	0.012	3348
5	Ladies Polyster Knitted Swimming Costume	267 DOZ	1.5	2185	2.7	720.9
6	Kitchen Tray	280 PCS	0.35	10	0.7	196
7	Pot Cover	520 PCS	0.40	352.82	0.7	364
8	Sink Basket	150 PCS	0.45	1287.60	1.3	195
9	Container Shelf	64 PCS	0.50	182.90	1	64
10	Garlic Press	100 PCS	0.50	356.20	1.2	120
	Pet Clothes	505 PCS				

11			0.25	50.40	0.5	252.5
12	Non Wovens (Weighing more than 25 g/m ² but nor more than 70 g/m ²)	2300 Kgs	3.60	42	3.6	8280
13	Small Spark Plug	8400 PCS	3.80	2832	0.06	504
14	Synthtic Fur	35 PCS	0.50	1923.60	1.1	38.5
15	Car Spare Part: Break Pad	800 SET	1.00	700	2	1600
16	Garment Accessory: Tag/ Cord	633 Kgs	0.85	180	1.2	759.6
17	Telescopic Channel	1200 Pcs (2200 Kgs)	-	-	2	2400
18	Secondary Portable Lithium System Battery	70 Pcs	-	-	39	2730
19	Pet Shoes	35 Pcs	-	-	1.2	42
20	Antique looking Pot (Ceramic)	3 Pcs	-	-	11	33
TOTAL AVERAGE						
(APPROX.) :						29582.30 USD

4.4. As per the CE Opinion Certificate dated 24.12.2025, overall suggestive C & F Value for the consignment have been found to be 29582.30 USD instead of declared/assessed C & F Value of 18789.35 USD.

5. For further investigation, summonses were issued to the importer and subsequently, Statement of Shri Pranjal Singh, Authorized Representative of importer i.e. M/s. Oriental Impex was recorded on 31.12.2025 wherein he interalia stated that:

- He agrees with the findings of the re-examination dated 31.10.2025;
- On being asked about the mis-declaration of imported items and items not declared in the Bill of Entry, he stated that they agree with the above mentioned objections. The importer has confirmed that they had placed the order for respective quantities of the goods as mentioned in the commercial invoice and bill of entry was filed on the basis of the import documents provided by the supplier.

In connection to the above said observations, he stated that the supplier has dispatched Telescopic Channel, Pet Shoes, Secondary Portable Lithium System

Battery, Antique looking Pot (Ceramic) by mistake, hence it was not separately declared by the importer. Due to dispatch of undeclared items in the invoice, it has resulted in excess/less quantity of some items; they agree with the CTHs ascertained by the Department for the said items.

- The importer accepted the valuation report issued by Er. Ajayrajsinh B. Jhala, Empanelled Chartered Engineer vide his CE Opinion Certificate Ref:- ABJ:INSP:CE:MUN:SIIB:SH:ORI:25-26:19 dated 24.12.2025.
- He requested the Department to take lenient view in the matter and release their cargo. The importer doesn't want any SCN or PH in the matter.

6. Duty Calculation:

6.1 Telescopic Channel which were not declared in the Bill of Entry attracts Anti-Dumping Duty vide Notification No. 16/2022-Cus. (ADD) dated 24.05.2022 which is as below:

Notification No. 27/2024-Customs (ADD) dated 18.12.2024

G.S.R. (E).— Whereas, in the matter of “Telescopic Channel Drawer Slider” (hereinafter referred to as the subject goods) falling under tariff items 8302 4110, 8302 4190, 8302 4200 or 8302 4900 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from China PR (hereinafter referred to as the subject country) and imported into India, the designated authority in its preliminary findings vide notification No. 6/13/2023-DGTR, dated the 19th April, 2024, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 19th April, 2024, had recommended imposition of provisional anti-dumping duty on the imports of subject goods, originating in, or exported from the subject country;

And whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods with effect from 27th June, 2024 vide notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 13/2024-Customs (ADD), published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S. R. 351(E), dated the 27th June, 2024 ;

And whereas, the designated authority in its final findings vide notification No. 6/13/2023-DGTR, dated the 19th October, 2024, published in the Gazette of India, Extraordinary, Part I, section 1, dated the 19th October, 2024, read with Corrigendum dated the 12th November, 2024, while confirming the preliminary findings, dated the 19th April, 2024, has come to the conclusion that-

(i) the subject goods have been exported to India from the subject country at dumped prices;

(ii) the domestic industry has suffered material injury;

(iii) material injury has been caused by the dumped imports of the subject goods from the subject country,

and has recommended imposition of definitive anti-dumping duty on imports of the subject goods, originating in or exported from the subject country and imported into

India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2024-Customs (ADD), dated the 27th June, 2024, published vide number G.S.R 351(E), dated the 27th June, 2024, except as respects things done or omitted to be done before such supersession, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff items of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8), of the said Table, namely:-

TABLE

Sr. No.	Tariff Item	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	8302 4110,8302 4190,8302 4200, 8302 4900	Telescopic Channel Drawer Slider*	China PR	Any country including China PR	Jieyang Zhengbiao Hardware Co., Ltd	NIL	MT	US Dollar
2.	--do--	--do--	China PR	Any country including China PR	Foshan Shunde Heqian Precision Manufacturing Co., Ltd	NIL	MT	US Dollar
3.	--do--	--do--	China PR	Any country including China PR	Zhaoqing City Gaoyao District Kangxun Precision Manufacturing Technology Co. Ltd	NIL	MT	US Dollar
4.	--do--	--do--	China PR	Any country including China PR	Jieyang ZhongXing	NIL	MT	US

					Hardware Co.Ltd.			Dollar
5.	--do--	--do--	China PR	Any country including China PR	Foshan Fusaier Metal Products Co. Ltd.	NIL	MT	US Dollar
6.	--do--	--do--	China PR	Any country including China PR	Any producer other than at serial numbers 1, 2,3,4 and 5	422	MT	US Dollar
7.	--do--	--do--	Any country other than China PR	China PR	Any producer other than at serial numbers 1, 2,3,4 and 5	422	MT	US Dollar

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years from the date of imposition of the provisional anti-dumping duty, that is, the 27th June, 2024, unless revoked, amended or superseded earlier, and shall be payable in Indian currency.

From the examination report, it is found that the Telescopic Channel falling under CTH sub heading 83024200 attracts Anti Dumping Duty levied vide notification No. 27/2024-Cus.(ADD) dated 18.12.2024 to the tune of 422 USD/MT. The total weight of Telescopic Channel is found as 2200 Kgs. The total ADD comes to 928.40 USD (Rs. 80,864/-).

6.2. In view of the foregoing paras, duty in respect of the said consignment is worked out as under mentioning mis-declaration noticed in terms of description/classification/quantity/valuation mentioned against the respective items:

Table-H

(1 USD = 87.1 INR)

Sr. No.	Description of Goods found during examination	CTH	Actual Quantity found during examination	Assessable Value as per CE Report (in Rs.) in CF	CIF value (including Insurance)	BCD (in Rs.)	SWS (in Rs.)	IGST (in Rs.)	ADD (in Rs.)	Total (in Rs.)
1	Iron Chain	73158900	3375 PCS	308661	312133	31213	3121	62364	0	96699

2	Metal Button(Garment Accessory)	96062100	1045 KGS	99211	100327	10033	1003	20045	0	31081
3	Polyster Border (Garment Accessory)	62179090	2710 Kgs	283249	286436	57287	5729	17473	0	80488
4	Plastic Back Light fitting (Parts of Sign Board)	85319000	279000 PCS	291611	294891	29489	2949	58919	0	91357
5	Ladies Polyseter Knitted Swimming Costume	61124100	267 DOZ	62790	63497	12699	1270	3873	0	17843
6	Kitchen Tray	39249090	280 PCS	17072	17264	2590	259	3620	0	6469
7	Pot Cover	63041990	520 PCS	31704	32061	3206	321	1779	0	5306
8	Sink Basket	73249000	150 PCS	16985	17176	1718	172	3432	0	5321
9	Container Shelf	39249090	64 PCS	5574	5637	846	85	1182	0	2112
10	Garlic Press	73239990	100 PCS	10452	10570	2114	211	1547	0	3873
11	Pet Clothes	42010000	505 PCS	21993	22240	2224	222	4444	0	6890
12	Non Wovens (Weighing more than 25 g/m ² but nor more than 70 g/m ²)	56031200	2300 Kgs	721188	729301	145860	14586	106770	0	267216
13	Small Spark Plug	87141090	8400 PCS	43898	44392	6659	666	14481	0	21805
14	Synthtic Fur	43040019	35 PCS	3353	3391	339	34	678	0	1051
15	Car Spare Part: Break Pad	87089900	800 SET	139360	140928	21139	2114	45971	0	69224
16	Garment Accessory: Tag/ Cord	39269099	633 Kgs	66161	66905	10036	1004	14030	0	25069
17	Telescopic Channel	8302 42 00	1200 Pcs (2200 Kgs)	209040	211392	31709	3171	44329	80864	160072
	Secondary Portable Lithium System	85076000	70 Pcs							

18	Battery			237783	240458	36069	3607	50424	0	90100
	Pet Shoes	6405 90 00	35 Pcs							
19				3658	3699	1295	129	922	0	2347
	Antique looking Pot (Ceramic)	6913 90 00	3 Pcs							
20				2874	2907	291	29	387	0	707
TOTAL					2605605					985030

6.3. In view of the above, it is found that the Total Suggestive assessable value of the imported goods is **Rs. 26,05,605/-** instead of declared assessable value of **Rs. 16,54,964/-** at the exchange rate of 1 USD=87.1 INR on which applicable duty comes to **Rs. 9,85,030/-**. Hence, there is difference of **Rs. 9,50,641/-** between the re-determined assessable value and the declared assessable value. The declared duty was **Rs. 5,65,309/-** and the differential duty recoverable is **Rs. 4,19,721/-**.

7 . In view of the foregoing paras, prima facie, it appears that certain goods as mentioned in Table-H above, have been mis-declared by the importer in terms of quantity/valuation. Therefore, it appears that the importer has contravened the provisions of Section 17 and Section 46 of the Customs Act, 1962 in as much as they have failed to make correct and true declaration/information in the subject Bill of Entry. These acts of omission and commission on the part of importer has made the impugned goods having re-determined assessable value of Rs. 26,05,605/- liable for confiscation under Section 111(l) and 111 (m) of the Act and hence, rendered the importer liable for penal action under Section 112(a)(ii) of the Act. It further appears that the importer has furnished false and incorrect documents before the Customs Department for import of the subject consignment by misdeclaring the goods in terms of quantity and valuation to evade higher duty rate. This act of omission and commission on part of the importer has rendered them liable for penal action under Section 114AA of the Customs Act, 1962.

8. RELEVANT LEGAL PROVISIONS:

(A) RELEVANT PROVISIONS OF THE SEZ ACT, 2005 AND RULES MADE THEREUNDER:

SEZ ACT, 2005

Section 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

SEZ RULES, 2006

Rule 47(5). Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorised 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, the Central Excise Act, 1944, and the Finance Act, 1994 and the rules made there under or the notifications issued there under.

NOTIFICATION NO. 2665(E) AND 2667(E) DATED 05.08.2016

S.O. 2665(E). – In exercise of the powers conferred by sub-section (1) of section 21 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government hereby, notifies the offences contained in the under-mentioned sections of the Customs Act, 1962 (52 of 1962), the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) as offences under the Act:-

The Customs Act, 1962	
1.	Section 28, 28AA and 28AAA
2.	Section 74 and 75
3	Section 111

4.	Section 113
5.	Section 115
6.	Section 124
7.	Section 135
8.	Section 104

.....

.....

S.O. 2667(E).—In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government authorises the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) and Commissioner of Central Excise in respect of offences under the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) and notified under the Act, for the reasons to be recorded in writing, to carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned.

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

Section 2. Definitions-

In this Act, unless the context otherwise requires,

(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;

(23) "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

(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;

(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;

(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. Definitions-

In this Act, unless the context otherwise requires,

(a) "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. -

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed:

....

(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, and other such documents relating to the imported goods as may be prescribed.

(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:

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.]

9. Summary of Investigation Conducted:

9.1. The importer M/s. Oriental Impex (IEC: BCLPA7757C) had filed Bill of Entry (for SEZ Import Z-Type) No 8163319 dtd 04.02.2025 for import of various items as detailed in Table-A above. On the basis of the findings of Panchnama dated 21.02.2025 and re-examination dated 31.10.2025 and CE Opinion Certificate dated 24.12.2025, it was observed that certain impugned goods have been found to be misdeclared in terms of description/ classification/ quantity/ valuation as detailed in Table-H above. Thus, by the act of omission and commission at the level of importer, it appears that the importer has contravened the provisions of Section 17 and Section 46 of the Customs Act, 1962, in as much as they have failed to make correct and true declaration/information to the Customs Officer in the form of Bill of Entry.

9.2. Hence, the impugned goods having re-determined assessable value of Rs. 26,05,605/- are liable for confiscation under Section 111(l) and 111(m) of the Act rendering the importer liable for penal action under Section 112(a)(ii) of the Act and Section 114AA of the Customs Act, 1962.

10. The importer M/s. Oriental Impex through their authorized representative vide his statement dated 31.12.2025 has submitted that they don't want any Show Cause Notice and Personal Hearing against the subject shipment.

PERSONAL HEARING AND SUBMISSIONS

11. The importer M/s. Oriental Impex vide letter dated 09.01.2026 has submitted the following:

"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.

Your kind and lenient consideration in this regard will be highly appreciated."

DISCUSSION AND FINDINGS

12. I have carefully gone through the records of the case and Investigation Report No. 212/2025-26 dated 08.01.2026. The importer vide letter dated 09.01.2026 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 (for SEZ Import Z-Type) No. 8163319 dated 04.02.2025 need to be amended as per **Table-H**, supra;

(ii) Whether the declared assessable value of **Rs. 16,54,964/-** for the goods under SEZ Z Type Bill of Entry No. 8163319 dated 04.02.2025 is liable to be rejected under Rule 12 of CVR, 2007 and re-determined as **Rs. 26,05,605/-** as per the Chartered Engineer's valuation report in terms of Rule 9 of CVR, 2007;

(iii) Whether the self-assessment done by the importer is liable to be rejected and the SEZ Z Type Bill of Entry No. 8163319 dated 04.02.2025 needs to be re-assessed with differential duty of **Rs. 4,19,721/-** under **Section 17(4)** of the Customs Act, 1962;

(iv) Whether the goods are liable for confiscation under **Sections 111(l)** and **111(m)** of the Customs Act, 1962;

(v) Whether penalties under **Section 112(a)(ii)** and **Section 114AA** of the Customs Act, 1962 is imposable on M/s. Oriental Impex;

13.1 Regarding the first issue, I find that during the examination conducted on 21.02.2025 and re-examination on 31.10.2025, significant discrepancies were found. The major findings are:

(a) Items declared but not found: Baby Polyester Knitted Garments, Iron Bracket, Sealed Secondary Portable Lithium System Cells, Ordinary Sunglasses, and Sunglasses Box were declared but not found during examination.

(b) Items not declared but found: Telescopic Channel (2200 Kgs), Secondary Portable Lithium System Battery (70 Pcs), Pet Shoes (35 Pcs), and Antique looking Pot (3 Pcs) were found but not declared.

13.2 I find that most significantly, item declared as '100% Polyester Knitted Fabric' under CTH 60063200 was found to be 'Non Wovens' as per CRCL test report dated 03.03.2025, correctly classifiable under CTH 56031200. Several items were also found with quantity discrepancies.

13.3 I find that the authorized representative in his statement dated 31.12.2025 has admitted to the discrepancies and accepted the CTHs ascertained by the Department. Therefore, I hold that the description, classification, quantity and unit price of certain impugned goods covered under Bill of Entry (for SEZ Import Z-Type) No. 8163319 dated 04.02.2025 need to be amended as per **Table-H**, supra.

14.1 Regarding the second issue, I find that since the goods found on examination differ significantly from the declared goods in terms of description, classification, and quantity, the declared value cannot be accepted as the true transaction value. The value declared by the importer does not appear to be the true transaction value under Section 14 of the Customs Act, 1962 read with CVR, 2007.

14.2 I find that as per Rule 12 of CVR, 2007, when there is reason to doubt the truth or accuracy of the value declared, the transaction value cannot be determined under sub-

rule (1) of rule 3. The significant discrepancies found give sufficient reason to doubt the declared value.

14.3 I find that the value is to be determined under Rule 9 (Residual method) of CVR, 2007. The empanelled Chartered Engineer Er. Ajayrajsinh B. Jhala vide CE Opinion Certificate dated 24.12.2025, has determined that the suggestive C&F value is **Rs. 26,05,605/-**. The importer has accepted this valuation report.

14.4 I find that the declared assessable value was Rs. 16,54,964/-, whereas the re-determined assessable value is Rs. 26,05,605/-, showing an undervaluation of Rs. 9,50,641/-. In view of the above, I hold that the declared assessable value of **Rs. 16,54,964/-** is liable to be **rejected** under Rule 12 of CVR, 2007 and the value is **re-determined** at **Rs. 26,05,605/-** in terms of Rule 9 of CVR, 2007 based on the Chartered Engineer's valuation report dated 24.12.2025.

15.1 Regarding the third issue, I find that Section 17(4) of the Customs Act, 1962 provides that "*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.*" In the present case, I find that the self-assessment is incorrect and incomplete as it is based on wrong description, wrong classification, incorrect quantities and undervalued goods. The declared value has been rejected and re-determined as **Rs. 26,05,605/-** as discussed above. The duty liability needs to be re-calculated based on the re-determined assessable value.

15.2 I find that as per the re-determined assessable value of **Rs. 26,05,605/-**, the duty liability is as follows:

Item Description	Re-determined Assessable Value (Rs.)	Total Re-determined Duty (Rs.)	Declared Duty (Rs.)	Differential Duty (Rs.)
Various Goods (as per Table-H)	26,05,605/-	9,85,030/-	5,65,309/-	4,19,721/-

15.3 Therefore, I hold that Bill of Entry No. 8163319 dated 04.02.2025 is liable to be re-assessed under **Section 17(4)** of the Customs Act, 1962 and the total re-determined duty liability is **Rs. 9,85,030/-** as against the declared duty of **Rs. 5,65,309/-**, resulting in differential duty of **Rs. 4,19,721/-**.

16.1 Regarding the fourth issue, I find that **Section 111(l)** of the Customs Act, 1962 provides for confiscation of any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act. In the present case, the importer failed to declare four items namely Telescopic Channel, Secondary Portable Lithium System Battery, Pet Shoes, and Antique looking Pot in the Bill of Entry. These goods were completely not included in the entry made under the Act. Further, several items were found in excess quantities. This clearly attracts the provisions of Section 111(l) of the Customs Act, 1962

16.2 I find that **Section 111(m)** of the Customs Act, 1962 provides for confiscation of any goods which do not correspond in respect of value or in any other particular with the entry made under this Act. In the present case, the goods do not correspond with the entry made in the Bill of Entry in multiple respects i.e. description, classification, quantity and value.

16.3 I find that the importer has violated Section 46(4) and 46(4A) of the Customs Act, 1962 by not making a true declaration and by not ensuring the accuracy and completeness of the information given in the Bill of Entry. Therefore, I hold that the goods imported vide Bill of Entry No. 8163319 dated 04.02.2025 having re-determined assessable value of **Rs. 26,05,605/-** are liable for confiscation under **Section 111(l)** and **Section 111(m)** of the Customs Act, 1962.

16.4 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.

17.1 Regarding the fifth issue, 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-classified and undervalued goods with differential duty liability of **Rs. 4,19,721/-**. The importer's acts of declaring wrong classification and significant undervaluation have rendered the goods liable to confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962. These acts of omission and commission attract penalty under **Section 112(a)(ii)** of the Customs Act, 1962. Therefore, I hold that penalty under **Section 112(a)(ii)** of the Customs Act, 1962 is imposable on M/s. Oriental Impex.

17.2 Further, I find that Section 114AA of the Customs Act, 1962 provides for penalty for use of false and incorrect material. In the present case, I find that the importer has committed multiple acts of omission and commission by declaring wrong description and classification of goods - most significantly declaring "100% Polyester Knitted Fabric" when actual goods were "Non Wovens" made of Polypropylene as per CRCL test report, by knowingly suppressing information about four undeclared items namely Telescopic Channel, Secondary Portable Lithium System Battery, Pet Shoes and Antique looking Pot, by declaring incorrect quantities of various items, and by significantly undervaluing the goods with differential duty of **Rs. 4,19,721/-**. These suppressions of material facts and use of false and incorrect material in the Bill of Entry attract penalty under **Section 114AA** of the Customs Act, 1962. Therefore, I hold that penalty under **Section 114AA** of the Customs Act, 1962 is imposable on M/s. Oriental Impex.

ORDER

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

(i) I order that the description, classification, quantity and unit price of certain impugned goods covered under Bill of Entry (for SEZ Import Z-Type) No. 8163319 dated 04.02.2025 be amended as per **Table-H**, supra;

(ii) I order to reject the declared assessable value of **Rs. 16,54,964/-** in respect of goods covered under SEZ Z-Type Bill of Entry No. 8163319 dated 04.02.2025 under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and order re-determination of assessable value at **Rs. 26,05,605/-** (Rupees Twenty Six Lakh Five Thousand Six Hundred Five Only) in terms of Rule 9 of CVR, 2007;

(iii) I reject the self-assessment of Bill of Entry No. 8163319 dated 04.02.2025 and order to re-assess the same under **Section 17(4)** of the Customs Act, 1962. The differential duty

on the imported goods comes out to **Rs. 4,19,721/-** (Rupees Four Lakh Nineteen Thousand Seven Hundred Twenty One Only);

(iv) I order to confiscate the imported goods covered under Bill of Entry No. 8163319 dated 04.02.2025 having re-determined assessable value of **Rs. 26,05,605/-** (Rupees Twenty Six Lakh Five Thousand Six Hundred Five 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 home consumption under Section 125 of the Customs Act, 1962 on payment of Redemption Fine of **Rs. 2,60,000/-** (Rupees Two Lakh Sixty Thousand Only);

(v) I impose penalty of **Rs. 40,000/-** (Rupees Forty Thousand Only) on the importer M/s. Oriental Impex under **Section 112(a)(ii)** of the Customs Act, 1962;

(vi) I impose penalty of **Rs. 50,000/-** (Rupees Fifty Thousand Only) on the importer M/s. Oriental Impex under **Section 114AA** of the Customs Act, 1962.

19. 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. Oriental Impex (IEC No. BCLPA7757C)
I-2, 3RD FLOOR, KIRTI NAGAR,
NEW DELHI - 110015

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
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