	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/INV/532/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/AKM/233/2026-27
C	द्वारा पारित किया गया PASSED BY	Amit Kumar Mishra Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	04-08-2026
E	जारी करने की तिथि DATE OF ISSUE	04-08-2026
F	कारण बताओ नोटिस संएवं तिथि . SCN NO. & DATE	Importer requested for SCH & PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	M/s. Umpire CNC (IEC: AOFPP8286C) Ground Floor, Plot No. 15-24/A, Shivaay Industrial Park, Kuha Indor Highway, Ahmedabad-382433
H	DIN No. डीआईएन संख्या	20260871MO00004AC7F4

1. यह अपील आदेश संबन्धित को नि:शुल्क 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, 4 TH 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/- रूपये 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 paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटि/ 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

M/s. Umpire CNC (IEC: AOFPP8286C) (hereinafter referred to as "the importer" for the sake of brevity), having its address at Ground Floor, Plot No. 15-24/A, Shivaay Industrial Park, Kuha Indor Highway, Ahmedabad-382433, filed Bill of Entry No. 2361041 dated 07.07.2026 for home consumption through Customs Broker M/s. Arihant Shipping Agencies, for import of three CNC machines supplied by M/s. Jinan Jinshengxing Machinery Manufacture Co., Ltd., China. The goods were covered by Commercial Invoice No. 2026050089 dated 02.06.2026, Bill of Lading No. WLHC26060180 dated 18.06.2026 and container No. BSIU8050978. The imported goods had not been granted Out-of-Charge. The declared particulars were as follows:-

TABLE - I

Sr. No.	Declared description	Declared CTH	Quantity	Invoice value (USD)	Assessable value (Rs.)	Declared duty (Rs.)
1	CX-1530 CNC Machine	84659990	1 Set	11,300	12,97,217	3,59,783
2	CX-300 CNC Machine	84659990	1 Set	3,900	4,47,712	1,24,173
3	3200MM CNC Machine	84659990	1 Set	1,500	1,72,197	47,759
Total			3 Sets	**16,700**	**19,17,126**	**5,31,715**

2. During examination by the officers of Dock Examination, the examining officer found nameplates/dataplates rivetted on the machines where the words "laser cutting" and "laser welding" were written. This created reasonable doubt that the imported machines were laser machines. Therefore, the Dock Examination Section referred the case to the Special Intelligence and

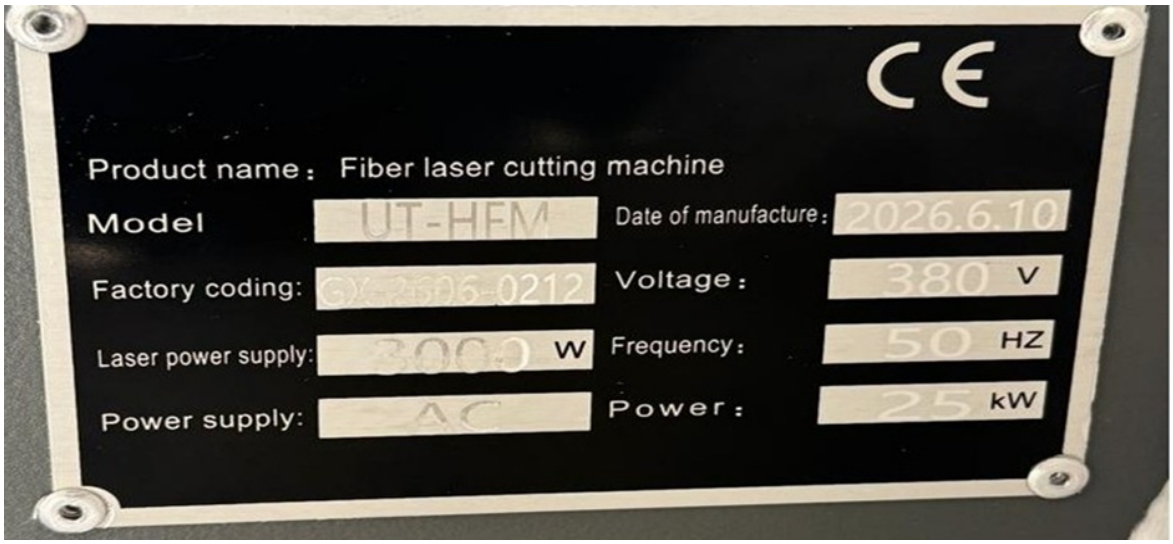
Investigation Branch (SIIB), Custom House, Mundra, for detailed investigation.

3. INVESTIGATION:

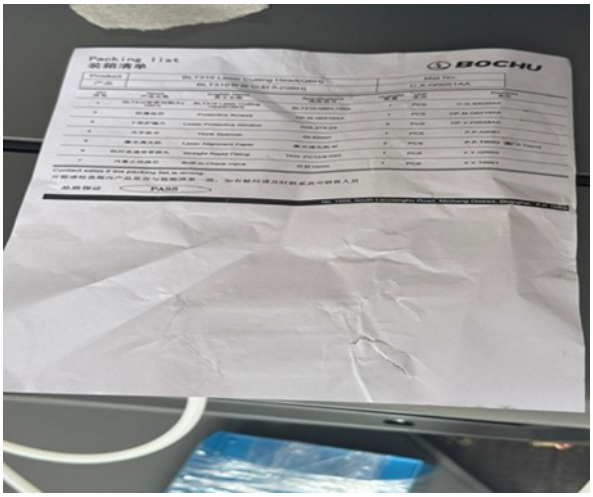
3.1 Examination of the goods imported by M/s. Umpire CNC under Bill of Lading No. WLHC26060180 in container No. BSIU8050978, covered by Bill of Entry No. 2361041 dated 07.07.2026, was conducted under panchnama dated 21.07.2026 in the presence of Shri Amlendu Poria, Operations Executive, M/s. Ashutosh Container Services Pvt. Ltd., CFS Mundra (Employee Code 9479); Shri Mahendrasinh Gohil, authorized representative of the importer; and Shri Jashavantsinh Savaji Rathod, representative of Customs Broker M/s. Arihant Shipping Agency (G-Card No. G/MNDR1/202632508).

3.2 During examination, it was found that the importer had declared three machines, namely one CX-1530 CNC Machine, one CX-300 CNC Machine and one 3200MM CNC Machine, under CTH 84659990. However, although three machines were found in the container in Semi-Knocked Down (SKD) condition, the name and model number of none of the machines matched the description declared in the Bill of Entry. As per the nameplates/dataplates rivetted on the machines, the goods were described as “Fibre Laser Cutting Machine (Model No. UT-HFM)”, “Laser Welding Machine (Model No. UT-YLW, Serial No. 358060126)” and “Precision Panel Saw (Model No. UT-PSM)”.

3.3 On further detailed examination of the “Fibre Laser Cutting Machine (Model No. UT-HFM)”, it was observed that a dataplate was rivetted on the machine on which the product name, model, factory coding, laser power supply, date of manufacture, voltage specifications and other details were mentioned. Further, a laser cutting head of BOCHU brand, Model No. BLT310-QBH-150A, was separately packed in a box. The packing list of the said box, showing the laser cutting head, was also found. The photographs of the dataplate, laser cutting head and packing list are reproduced below:





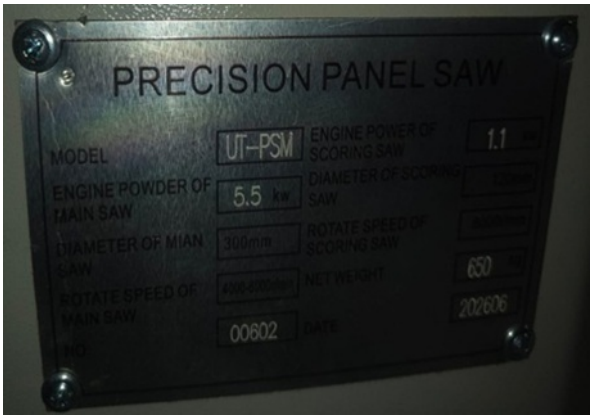


3.4 On detailed examination of the Laser Welding Machine, Model UT-YLW, Serial No. 358060126, it was found that a dataplate was rivetted on the machine on which the product name, model, power, laser power, serial number and packing date were mentioned. Further, a collimator lens for focusing the laser rays was also found with the machine. The photographs of the dataplate and collimator lens are reproduced below:





3.5 On detailed examination of the Precision Panel Saw, Model UT-PSM, it was found that a dataplate was rivetted on the machine on which the product name, model, engine power of the main saw and other particulars were mentioned. The photographs of the dataplate and machine are reproduced below:





4. Therefore, on examination, it was suspected that the two machines, namely "Fibre Laser Cutting Machine (Model No. UT-HFM)" and "Laser Welding Machine (Model No. UT-YLW, Serial No. 358060126)", were laser machines, whereas the third machine, namely "Precision Panel Saw (Model No. UT-PSM)", was not a laser machine.

5. In order to verify whether the machines were laser machines or otherwise and whether the valuation of the goods was proper, the goods were inspected on 23.07.2026 by an empanelled Chartered Engineer. The Chartered Engineer submitted Report No. ABJ:CE:MUN:SIIB:IMP:UMPIRE:26-27:01 dated 24.07.2026, wherein he inter alia stated that:

(i) out of the three machines found during examination, two machines, namely the Fibre Laser Cutting Machine and Laser Welding Machine, were laser machines; the laser heads of both machines were not connected to the machines and had been packed separately in boxes; and

(ii) the aggregate FOB value of the machines was assessed at approximately USD 16,700.

6. In order to further investigate the matter, summons dated 22.07.2026 was issued to the importer requiring appearance for recording a statement and was emailed to the importer at careregent@gmail.com. On 22.07.2026, the importer requested by email that the statement be recorded on 23.07.2026.

6 . 1 On 23.07.2026, Shri Mitesh Purohit, son of Ms. Bhavanaben Purohit and Manager-cum-caretaker of M/s. Umpire CNC, appeared in compliance with the summons. He submitted an authorization issued by Ms. Bhavanaben Purohit, Proprietor of M/s. Umpire CNC, authorizing him to tender a statement on her behalf. His statement was recorded on 23.07.2026, wherein he inter alia stated that:

i. M/s Umpire CNC is a proprietorship firm started by him in name of his mother Ms. Bhavanaben Purohit in the year 2025. All works related to sales and purchase, marketing and day to day operations of M/s Umpire CNC are being looked after by him only.
ii. M/s Umpire CNC is engaged in manufacture and supply of all different types of stone, wood, acrylic working machines. Import of Laser cutting and welding machinery by M/s Umpire CNC under BE No. 2361041 dated 07.07.2026 is the first import consignment of M/s Umpire CNC.
iii. On being asked to peruse panchnama dated 21.07.2026 drawn in respect of the examination done by SIIB Mundra of the goods imported by M/s Umpire CNC

under BE No. 2361041 dated 07.07.2026 along with photographs taken during the examination, Sh. Mitesh Purohit perused the panchnama and agree with the findings of the panchnama and accepted that there were two laser machines and one precision saw machine.

iv. On being shown the picture of laser cutting head of Fibre Laser Cutting Machine UT-HFM, and being asked to explain the same he stated that item is a part of Fibre laser cutting machine UT-HFM imported by M/s Umpire CNC. The item is laser head of BOCHU brand with model No. BLT310-QBH-150A. It is used for focusing of laser beam on the material to be cut by the laser machine.

v. On being shown the picture of collimator lens of laser welding machine UT-YLW (Sr. No. 358060126) he stated that item is a part of laser welding machineUT-YLW (Sr. No. 358060126) imported by M/s Umpire CNC. It is used for focusing of laser beam on the material to be welded by machine.

vi. On being asked if he agrees that have imported 2 laser machines viz. *one UT-HFM Fibre Laser Cutting Machine, one UT-YLW (Sr. No. 358060126) Laser Welding Machine* by way of mis-declaring the same in the BE and that import of laser cutting and welding machines attract Anti-Dumping Duty in terms of Notification No. 15/2023-Customs (ADD) dated 22.12.2023 Sh. Mitesh Purohit stated that he accepted that he imported 2 laser machines viz. one UT-HFM Fibre Laser Cutting Machine, one UT-YLW (Sr. No. 358060126) Laser Welding Machine by way of mis-declaring the same in the BE. He further stated that he was unaware that import of laser cutting and welding machines attract Anti-Dumping Duty in terms of Notification No. 15/2023-Customs (ADD) dated 22.12.2023.

vii. On being asked if he is ready to pay the ADD applicable on the imported laser machines, he stated that he understands that import of laser cutting and welding machines from supplier M/s Jinan Jinshengxing Machinery Manufacture Co. Ltd attracts ADD @ 147.20% of the CIF value of the goods.

7. CLASSIFICATION:

7.1 The importer classified all three machines under CTH 84659990 of the Customs Tariff Act, 1975. The relevant extract is reproduced below:

> 8465 - MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS.
>
> 8465 99 - Other.
>
> 8465 99 90 - Other.

7.2 Classification is governed by the General Rules for the Interpretation of the First Schedule. Since the machines were presented in Semi-Knocked Down (SKD) condition, GIR 2(a) is also relevant. The exact relevant extracts are reproduced below:

> ***GIR 1:*** *"The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions."*
>
> ***GIR 2(a):*** *"Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential*

character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled."

GIR 6: *"For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires."*

7 . 3 The UT-HFM Fibre Laser Cutting Machine works upon material by removal of material through a laser beam. The relevant tariff and HSN Explanatory Note extracts are reproduced below:

8456 - MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRA-SONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES.

8456 11 00 - Operated by laser.

HSN Explanatory Note to heading 84.56: *"They must work by removing material."*

Applying GIRs 1, 2(a) and 6, the UT-HFM machine is therefore appropriately classifiable under CTH 84561100 and attracts BCD at 7.5%.

7.4 The UT-YLW machine performs laser welding. Welding joins or coalesces material and is not a process of working by removal of material. Heading 8515 expressly covers laser or other light or photon beam welding machines and apparatus. The relevant extracts are reproduced below:

8515 - ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS.

8515 80 - Other machines and apparatus.

8515 80 90 - Other.

HSN Explanatory Note to heading 85.15: *"This group covers certain soldering, brazing or welding machines and apparatus, whether portable or fixed."*

Applying GIRs 1, 2(a) and 6, the UT-YLW Laser Welding Machine, Model UT-YLW, Serial No. 358060126, is therefore appropriately classifiable under CTH 85158090 and attracts BCD at 10%.

7.5 The UT-PSM Precision Panel Saw is not a laser machine. Its function is sawing panels of the kind worked by heading 8465. Its classification under CTH 84659990 is therefore not disturbed.

8. APPLICABILITY OF ANTI-DUMPING DUTY:

8 . 1 Anti-dumping duty is imposed under Section 9A of the Customs Tariff Act, 1975 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. In terms of Section 9A(8), the provisions of the Customs Act, 1962 relating to the date for determination of the rate of duty apply to duty chargeable under Section 9A as they apply to duties leviable under the Customs Act. In terms of Section 15(1)(a) of the Customs Act, the date of presentation of the Bill of Entry is the relevant date. The relevant statutory provisions are reproduced below:

Customs Tariff Act, 1975, as amended:

SECTION 9A: *Anti-dumping duty on dumped articles.-*

(1) Where any article is exported by an exporter or producer from any country or territory to India at less than its normal value, then, upon the importation of such article into India, the Central Government may, by notification in the Official Gazette, impose an anti-dumping duty not exceeding the margin of dumping in relation to such article.

(8) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.

8 . 2 Notification No. 15/2023-Customs (ADD) dated 22.12.2023 provides that industrial laser machines, including laser cutting and laser welding machines, imported from China PR are within the scope of anti-dumping duty. The rate is determined with reference to the producer specified in the notification. The relevant table is reproduced below:

Relevant extract of Notification No. 15/2023-Customs (ADD)

Sr. No.	Tariff items	Description of goods	Country of origin	Country of export	Producer	Duty as % of CIF
1	84561100, 84569090, 84798199, 85152190, 85158090 and 90132000	Industrial Laser Machines, in fully assembled, SKD or CKD form, used for cutting, marking or welding operations*	China PR	Any country including China PR	GD Han's Yueming Laser Group Co., Ltd.; Han's Laser Smart Equipment Group Co., Ltd.; Han's Laser Technology Industry Group Co., Ltd.; Han's MP Laser Technology Co., Ltd.; Suzhou Songu Intelligent Equipment Co., Ltd.	24.66%
2	-do-	-do-	China PR	Any country including China PR	Jiangsu Yawei Machine-Tool Co., Ltd.; Jiangsu Yawei Chuangkeyuan Laser Equipment Co., Ltd.	43.35%
3	-do-	-do-	China PR	Any country including China PR	TRUMPF (China) Co., Ltd.; Jiangsu Jinfangyuan CNC Machine Co., Ltd.	Nil
4	-do-	-do-	China PR	Any country including China PR	HSG Laser Co., Ltd.; Jinan Hongshi Laser Technology Co., Ltd.	22.54%
5	-do-	-do-	China PR	Any country including China PR	Bystronic (Tianjin) Laser Ltd.; Bystronic Laser AG; Bystronic (Shenzhen) Laser Technology Co., Ltd.	30.16%
6	-do-	-do-	China PR	Any country including China PR	Jinan Bodor CNC Machine Co., Ltd.	84.22%

7	-do-	-do-	China PR	Any country including China PR	Jinan Oree Laser Technology Co., Ltd.; Shandong Oree Laser Technology Co., Ltd.	87.30%
8	-do-	-do-	China PR	Any country including China PR	Gweike Tech Co., Ltd.	90.49%
9	-do-	-do-	China PR	Any country including China PR	Any producer other than those at Sr. Nos. 1 to 8	147.20%
10	-do-	-do-	Any country other than China PR	China PR	Any producer	147.20%

**The scope of the product includes Laser Cutting Machines, Laser Marking Machines and Laser Welding Machines.*

9. FINDINGS OF REVISED INVESTIGATION:

9 . 1 On the basis of the observations made during examination, the Chartered Engineer's report, the statement and the documents on record, Revised IR-120 recorded the following findings:

i. The declarations made by the importer in their BE are wrong in respect of the description of the goods and CTH classification done by them.

ii. The machines viz. "*UT-HFM Fibre Laser Cutting Machine"* is classifiable under **CTH 84561100** and *"UT-YLW Laser Welding Machine"* is classifiable under **CTH 85158090.**

iii. The machine viz. "*Precision Panel Saw (UT-PSM)"* is a normal CNC machine classifiable under CTH 84659990.

iv. Machines viz. "*UT-HFM Fibre Laser Cutting Machine" and* "UT-YLW (Sr. No. 358060126) *Laser Welding Machine"* are mis-declared and misclassified by the importer.

v. Import of "*UT-HFM Fibre Laser Cutting Machine" and* "UT-YLW (Sr. No. 358060126) *Laser Welding Machine"* which are both laser machines attract Anti dumping Duty under Notification No. 15/2023-Customs (ADD) dated 22.12.2023.

vi. After analysing the documents for the Bill of Entry No. 2361041 dated 07.07.2026, it is found that both Country of Origin & Country of Export in the instant case is China. Further, the supplier is M/s Jinan Jinshengxing Machinery Manufacture Co. Ltd., China is not specified anywhere in the notification. Therefore, for the said goods Sr. No. 9 of Notification No. 15/2023-Customs (ADD) dated 22.12.2023 is applicable. The anti-

dumping duty is payable on the above said @147.20 % of the CIF value.

10. DUTY CALCULATION:

10.1 On adoption of CTH 84561100 for the UT-HFM Fibre Laser Cutting Machine, CTH 85158090 for the UT-YLW Laser Welding Machine and CTH 84659990 for the UT-PSM Precision Panel Saw, and on levy of ADD at 147.20% of CIF value on the first two machines, the item-wise reassessed duty works out as under:

TABLE - II: REVISED DUTY CALCULATION

Description / Model	CTH	Assessable value (Rs.)	BCD (Rs.)	SWS (Rs.)	ADD @ 147.20% (Rs.)	IGST @ 18% (Rs.)	Total duty (Rs.)
UT-HFM Fibre Laser Cutting Machine (BCD-7.5%)	84561100	12,97,217	97,291	9,729	19,09,503	5,96,473	26,12,996
UT-YLW Laser Welding Machine (BCD-10%)	85158090	4,47,712	44,771	4,477	6,59,032	2,08,079	9,16,359
UT-PSM Precision Panel Saw (BCD-7.5%)	84659990	1,72,197	12,915	1,291	Nil	33,553	47,759
Total		**19,17,126**	**1,54,977**	**15,497**	**25,68,535**	**8,38,105**	**35,77,114**

10.2 Against the total self-assessed duty of Rs. 5,31,715/- as per Table-I, the reassessed duty is Rs. 35,77,114/-. The arithmetical differential is, therefore, Rs. 30,45,399/-, comprising additional BCD of Rs. 11,193/-, SWS of Rs. 1,119/-, ADD of Rs. 25,68,535/- and IGST of Rs. 4,64,552/-. The duty-head-wise reconciliation is as under:

TABLE - III: DUTY RECONCILIATION

Duty head	Self-assessed duty (Rs.)	Reassessed duty (Rs.)	Differential (Rs.)
BCD	1,43,784	1,54,977	11,193
SWS	14,378	15,497	1,119
ADD	Nil	25,68,535	25,68,535
IGST	3,73,553	8,38,105	4,64,552
Total	**5,31,715**	**35,77,114**	**30,45,399**

11. RELEVANT STATUTORY PROVISIONS:

Customs Act, 1962, as amended:

11.1 As per Section 2 (23), import, with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

11.2 As per 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;

11.3 As per 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

11.4 Section 17 provides the provisions of the Assessment of duty as under:

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.***

(2) The proper officer may verify the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section (1)] and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.]
(3) For the purposes of verification under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.]
(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.
(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

11.5 Further, procedure of Entry of goods on importation are governed by the Section 46 of the Act, ibid as under

(1) The importer of any goods, other than goods intended for transit or transhipment, 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:

Provided further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(3) The importer shall present the bill of entry under sub-section (1) before the end of the day (including holidays) preceding the day on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

Provided that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:

Provided further that] a bill of entry may be presented 9[at any time not exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided also that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry 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 such other 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.

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

11.6 Section 111 of the Act, prescribes the Confiscation of improperly imported goods, etc. as under

The following goods brought from a place outside India shall be liable for confiscation:

(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.

11.7 Section 112 of the Act provides the penal provisions for improper importation of goods, etc. which read as under:

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 section111,

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the

duty sought to be evaded or five thousand rupees, whichever is higher:

Provided *that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]*

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

11.8 Section 114AA provides for penalty for use of false and incorrect material as under:

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.

11.9 SECTION 124 prescribes the mandatory issuance of show cause notice before confiscation of goods, which read as under:

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person –

a. *is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*
b. *is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of*

confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

***Provided** that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.*

***Provided** further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.*

11.10 SECTION 125 provides the Option to pay fine in lieu of confiscation as under:

(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit:

***Provided** that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, 3 [no such fine shall be imposed]:*

***Provided** further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.*

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

12. On a combined reading of Sections 46 and 17 of the Customs Act, 1962 with Regulation 4(2) of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018, it appeared that the importer was required to correctly declare the goods and self-assess the duty applicable

thereon. The generic declarations of the first two machines under CTH 84659990 omitted their laser cutting and laser welding functions and resulted in non-assessment of applicable ADD. The declarations and self-assessment, therefore, appeared incorrect.

13. As the UT-HFM Fibre Laser Cutting Machine and UT-YLW Laser Welding Machine did not correspond in description, model, classification and duty treatment with the particulars declared in the Bill of Entry, the said machines appeared liable to confiscation under Section 111(m) of the Customs Act, 1962.

14. For the acts and omissions rendering the two laser machines liable to confiscation, the importer appeared liable to penalty under Section 112(a)(ii). The knowing use of the generic descriptions in the invoice, packing list and Bill of Lading, despite the purchase order containing the actual laser-machine descriptions, also attracted the proposal for penalty under Section 114AA.

15. RECORD OF SHOW CAUSE NOTICE AND PERSONAL HEARING:

The importer, vide letter dated 28.07.2026, expressly waived issuance of a separate written show cause notice and personal hearing, accepted the proposals for adjudication and agreed to pay the differential duty, redemption fine and penalties as adjudged. Consequently, no separate written SCN was issued and no personal hearing was held. The matter is decided on the basis of the relied-upon documents, the recorded statement and the importer's written waiver.

16. DISCUSSION AND FINDINGS:

16.1 I have carefully gone through Bill of Entry No. 2361041 dated 07.07.2026, the commercial invoice, packing list and Bills of Lading, the panchnama and photographs, the Chartered Engineer's Report dated 24.07.2026, the statement dated 23.07.2026 of Shri Mitesh Purohit, Revised IR-120, Notification No. 15/2023-Customs (ADD), as amended, and the importer's waiver letter dated 28.07.2026. My findings are recorded issue-wise below.

16.2 The issues for determination are whether the declared descriptions and CTH 84659990 are correct for all three machines; the appropriate classification of each machine; applicability of ADD; reassessment under Section 17(4); and liability to confiscation, redemption fine and penalties strictly under the provisions proposed in Revised IR-120.

A. IDENTITY AND MIS-DECLARATION

16.3 The first machine carried a dataplate identifying it as a Fibre Laser Cutting Machine, Model UT-HFM, and was presented with a compatible BOCHU laser cutting head. The second carried a dataplate identifying it as a Laser Welding Machine, Model UT-YLW, Serial No. 358060126, and was presented with a collimator lens for focusing the laser beam. The third was identified as a

Precision Panel Saw, Model UT-PSM. These objective characteristics are corroborated by the panchnama, photographs, the Chartered Engineer's report, purchase order and recorded statement.

16.4 The descriptions "CX-1530 CNC Machine" and "CX-300 CNC Machine" did not disclose the distinct laser cutting and laser welding functions or the actual model numbers. The discrepancy is substantive because the omitted characteristics determine both classification and ADD liability; it is not merely an interpretational classification dispute.

B. CLASSIFICATION

16.5 Under GIR 1, classification follows the terms of the headings and the relevant Notes; GIR 6 applies the same discipline at subheading level. As the machines were presented in SKD condition but possessed the essential character of the complete machines, GIR 2(a) applies. No Section or Chapter Note displaces the specific heading descriptions.

16.6 The UT-HFM machine uses a laser beam to cut material. Cutting involves removal of material and falls within heading 8456, whose HSN Explanatory Note requires the machines covered thereby to work by removing material. Applying GIRs 1, 2(a) and 6, I hold it appropriately classifiable under CTH 84561100, attracting BCD at 7.5%.

16.7 The UT-YLW machine performs laser welding. Welding joins or coalesces material and is not a process of working by removal of material. Heading 8515 specifically covers laser or other light or photon beam welding machines and apparatus, and the HSN Explanatory Note to heading 85.15 expressly covers welding machines and apparatus, whether portable or fixed. Applying GIRs 1, 2(a) and 6, I hold the machine appropriately classifiable under CTH 85158090, attracting BCD at 10%.

16.8 The UT-PSM Precision Panel Saw is not a laser machine. It performs the panel-sawing function covered by heading 8465. Its classification under CTH 84659990 is therefore not disturbed.

C. APPLICABILITY OF ANTI-DUMPING DUTY

16.9 Both the UT-HFM and UT-YLW machines are industrial laser machines used for cutting and welding respectively and were presented in SKD form. Their country of origin and country of export are China PR. M/s. Jinan Jinshengxing Machinery Manufacture Co., Ltd. is not covered by Sr. Nos. 1 to 8 of Notification No. 15/2023-Customs (ADD). The residual producer entry at Sr. No. 9 therefore applies, and ADD at 147.20% of CIF value is leviable under Section 9A of the Customs Tariff Act, 1975 read with the said notification.

D. REASSESSMENT AND DUTY LIABILITY

16.10 The Bill of Entry is live, Out-of-Charge under Section 47 has not been granted and the goods remain under Customs control. The Bill of Entry is therefore required to be reassessed under Section 17(4) by adopting the correct

classifications and applicable ADD. The item-wise reassessed duty is Rs. 35,77,114/- against self-assessed duty of Rs. 5,31,715/-, leaving an arithmetical differential of Rs. 30,45,399/-, subject to EDI computation and statutory rounding.

E. CONFISCATION, FINE AND PENALTIES

16.11 The two laser machines, having aggregate assessable value of Rs. 17,44,929/-, did not correspond in description, model, classification and duty treatment with the entry. I therefore hold them liable to confiscation under Section 111(m) of Customs Act, 1962.

16.12 Having held the impugned goods liable to confiscation under Section 111(m) of the Customs Act, 1962, the provisions of Section 125 become applicable. Since the goods are not prohibited and remain available under Customs control, the importer is required to be given an option to redeem the goods on payment of fine in lieu of confiscation.

16.13 By filing and supporting a Bill of Entry containing materially incorrect descriptions and classification of the two laser machines, resulting in non-levy of applicable Anti-Dumping Duty, the importer committed acts and omissions that rendered the goods liable to confiscation under Section 111(m). Since the impugned goods are dutiable goods other than prohibited goods, the importer is liable to penalty under Section 112(a)(ii) of the Customs Act, 1962.

16.14 The purchase order contained the actual laser-machine descriptions, whereas the invoice, packing list and Bill of Lading used for clearance carried generic CNC descriptions; the person managing the concern also acknowledged prior involvement in manufacture-cum-trading of laser machines. I therefore find that materially incorrect declarations and supporting documents were knowingly used in the Customs transaction. Penalty under Section 114AA is consequently imposable.

ORDER

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

(i) I reject the declared classification under CTH 84659990 in respect of the following two machines imported under Bill of Entry No. 2361041 dated 07.07.2026:

(a) Fibre Laser Cutting Machine (Model No. UT-HFM), which is appropriately classifiable under CTH 84561100; and

(b) Laser Welding Machine (Model No. UT-YLW, Serial No. 358060126), which is appropriately classifiable under CTH 85158090.

(ii) I hold that the aforesaid two machines, having an aggregate

assessable value of ₹17,44,929/-(Rupees Seventeen Lakhs Forty Four Thousand Nine Hundred Twenty Nine Only), are covered by Notification No. 15/2023-Customs (ADD) dated 22.12.2023, as corrected and amended and are liable to Anti-Dumping Duty at the applicable rate of 147.20% of the CIF value. Accordingly, I order reassessment of Bill of Entry No. 2361041 dated 07.07.2026 under Section 17(4) of the Customs Act, 1962, and levy and collection of differential duty amounting to ₹30,45,399/-(Rupees Thirty Lakhs Forty Five Thousand Three hundred Ninty Nine Only), comprising BCD of ₹11,193/-, SWS of ₹1,119/-, Anti-Dumping Duty of ₹25,68,535/- and IGST of ₹4,64,552/-.

(iii) I order confiscation of the aforesaid two machines under Section 111(m) of the Customs Act, 1962. However, in terms of Section 125 of the Customs Act, 1962, I give the importer an option to redeem the confiscated goods on payment of a fine of ₹ 1,50,000/ -(Rupees One Lakh Forty Fifty Thousand Only).

(iv) I impose a penalty of ₹ 2,00,000/ - (Rupees Two Lakh Only) upon the importer under Section 112(a)(ii) of the Customs Act, 1962.

(v) I impose a penalty of ₹ 25000 /- (Rupees Twenty Five Thousand Only) upon the importer under Section 114AA of the Customs Act, 1962.

18. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

Digitally signed by
Amit Kumar Mishra
Date: 04-08-2026
18:20:47

AMIT KUMAR MISHRA
ADDITIONAL COMMISSIONER
(Amit Kumar Mishra)
Additional Commissioner of Customs
Custom House, Mundra

To,

M/s. Umpire CNC,
Ground Floor, Plot No. 15-24/A, Shivaay Industrial Park,
Kuha Indor Highway, Ahmedabad-382433.

Copy to:

1. The Deputy Commissioner of Customs, SIIB, Custom House, Mundra.
2. The Deputy Commissioner of Customs, RRA, Custom House, Mundra
3. The Deputy Commissioner of Customs, TRC, Custom House, Mundra
4. Guard file