

 <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 ई-मेल/ E-Mail: group5-mundra@gov.in</p>		
A	फा /सं .FILE NO.	CUS/APR/BE/MISC/110/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/596/2025-26
C	द्वारा पारित किया गया PASSED BY	Dipak Zala, Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	30-01-2026
E	जारी करने की तिथि DATE OF ISSUE	30-01-2026
F	कारण बताओ नोटिस संपर्क तिथि . SCN NO. & DATE	Importer requested for SCH & PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	M/s Edge Link Technology (IEC: AAKFE3724B) 2-A/3, S/F Front Side, Asaf Ali Road, Turkman Gate, Delhi - 110 002
H	डिन DIN	20260171MO000061136C

- 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 paisa 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.

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. EDGE LINK TECHNOLOGY (IEC: AAKFE3724B) (hereinafter referred to as 'the importer' for the sake of brevity) having address at 2-A/3,S/F Front Side, Asaf Ali Road, Turkman Gate, Delhi-110002, had filed Bill of Entry No. 6148594 (Z Type) dtd. 06.12.2025 for import of the following declared goods weighing 14850 Kgs, (G.Wt.), through Container No. TCNU6567050:

Table-A

Exchange Rate: 1 USD = 88.7 INR

Item Sr. No. in the BE	CTH	Description of Goods	Unit Price (in USD)	Quantity	UQC	Amount (in USD)
1	39269099	PLASTIC BACK COVER FOR MOBILE	.50	38	KGS	19
2	85177990	ONLY MIDDLE PARTS FOR MOBILE PHONE HOUSING	1.50	74	GRS	111
3	39269099	PACKING MATERIAL BOX MORE THEN 100 MICRON	.48	900	KGS	432
4	85299090	HOUSING SET PARTS FOR CCTV CAMERA	.28	500	PCS	140
5	84734090	HOUSING PARTS FOR LAPTOP	.10	1010	PCS	101
6	85299090	WIRED WEBCAM FOR PC	.10	300	PCS	30
7	85189000	HOUSING PARTS FOR TWS EARBUDS	.04	400	PCS	16
8	39269099	MOBILE SCREEN COVER	.20	795580	PCS	15911.60
9	84799090	PLASTIC MANUAL MACHINE FOR SCREEN GUARD	1	100	PCS	100
Total						16860.60

2. On the basis of NCTC Alert received for the subject consignment, container no. TCNU6567050 was put on hold by SIIB, Custom House, Mundra for 100% examination. Subject consignment was examined by SIIB, Custom House, Mundra at M/s. Shoolin Trade Link LLP (A Unit in Adani Port SEZ, Mundra) on 06.01.2026 in the presence of Shri Pranjal Singh, Operation Manager, M/s. Shoolin Trade Link LLP and Authorised Representative of the Importer. Shri Pranjal Singh provided relevant import documents. As per Weighment Slip, Net Weight of the Cargo on Weighment Slip is 20930 Kg which includes weight of the Container i.e. 3900 Kgs. Therefore, after deducting 3900 Kgs Net

Weight of Cargo comes out to be 17300 Kgs and Cargo Gross Weight in BE shows 14850 Kgs.

2.1. Container no. and seal no. were verified and thereafter, seal cutting was allowed and goods were 100% destuffed from the containers. After destuffing of goods in the SEZ unit, the corrugated boxes were opened on random selection basis and goods were examined. During Examinations goods were found as below :-

Table-B

S NO.	DESCRIPTION	Boxes	QTY	UQC	Remarks
1	PLASTIC BACK COVER FOR MOBILE	402	7638	KGS	Total 201,000 Pieces are found
2	ONLY MIDDLE PARTS FOR MOBILE PHONE HOUSING	19	74	GRS	10656 Pcs
3	PACKING MATERIAL BOX MORE THEN 100 MICRON	136	2280	KGS	
4	HOUSING SET PARTS FOR CCTV CAMERA	20	500	PCS	
5	HOUSING PARTS FOR LAPTOP (KEYBOARD)	23	1010	PCS	
6	WIRED WEBCAM FOR PC	5	300	PCS	
7	HOUSING PARTS FOR TWS EARBUDS	1	400	PCS	
8	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-I)	101	101000	PCS	Mobile Screen Cover declared in BE
	TABLET SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-II)	21	7050	PCS	
	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-III)	53	26500	PCS	
	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-IV)	25	950	PCS	
	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR ((TYPE-V)	235	117500	PCS	
9	PLASTIC MANUAL MACHINE FOR SCREEN GUARD	3	100	PCS	
10	TOUCH SCREEN FOR MOBILE	4	1520	PCS	Item Not Declared in Bill of Entry
11	TABLET SCREEN GUARD/GLASS COVER PROTECTOR	21	7050	PCS	Mobile Screen Cover declared in BE

2.2. On the basis of examination, description and physical appearance of the goods, it was observed that following items found during the examination which have not been declared in the BE are listed below with correct CTH:

Table-C

S.No	DESCRIPTION	CTH	QUANTITY	6.UQC	Remarks
	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-I)	70072900	101000	PCS	Not declared in BE
	TABLET SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-II)		14100	PCS	Not declared in BE
	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-III)		26500	PCS	Not declared in BE

1	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-IV)	85241110	950	PCS	Not declared in BE
	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR ((TYPE-V)		117500	PCS	Not declared in BE
2	TOUCH SCREEN FOR MOBILE		1520	PCS	Not declared in BE

3. Further following item found during the examination has been found mis-declared in terms of quantity:

Table-D

Sr.No.	Item Description	Qunatity as Per BE	Quantity Found during Examintation	Remarks Qty. found (Short/ Excess)
1	PLASTIC BACK COVER FOR MOBILE	38 Kgs	7638 Kgs	Excess
2	PACKING MATERIAL BOX MORE THEN 100 MICRON	900 Kgs	2280 Kgs	Excess

4. Rejection of transaction value of the imported goods and determination of the value of the import goods

4.1. Since during examination, items has been found undeclared and certain items, as detailed in Table-B, C and D above, have been found to be misdeclared in terms of quantity, there appears to be reason to doubt the truth or accuracy of the value declared in relation to the impugned imported goods. Therefore, the declared assessable value of the goods cannot be considered as transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007) and thus, the same is liable to be rejected in terms of Rule 12 of CVR, 2007. Since the value of goods declared by importer in the subject Bill of Entry did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the CVR, 2007 and thus, the same is liable to be rejected in terms of Rule 12 of CVR, 2007.

4.2. As per Rule 3(4) of CVR, 2007, 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. The subject consignment comprises unbranded items of China origin and in absence of credible data of import of similar/identical goods due to upper quality of goods and other constraints, the value of these goods cannot be determined under Rule 4 to 8 of CVR, 2007. Hence, the value is to be determined under Rule 9 (Residual method) of CVR, 2007 which is reproduced as under:

“9. Residual method.-

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

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course

8	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-I)	101	101000	PCS	Mobile Screen Cover declared in BE	0.088	8888
	TABLET SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-II)	21	7050	PCS		0.088	620.4
9	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-III)	53	26500	PCS	Mobile Screen Cover declared in BE	0.088	2332
	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-IV)	25	950	PCS		0.088	83.6
	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-V)	235	117500	PCS		0.088	10340
	PLASTIC MANUAL MACHINE FOR SCREEN GUARD	3	100	PCS		32.85	3285
10	TOUCH SCREEN FOR MOBILE	4	1520	PCS	Item Not Declared In BE	0.7	1064
11	TABLET SCREEN GUARD/GLASS COVER PROTECTOR	21	7050	PCS	Mobile Screen Cover declared in BE	0.11	775.5
TOTAL (APPROX):							38698.62 USD

4.4. The above said CE Opinion Certificate was shared with the importer and the same has been accepted by them vide statement of their authorized representative dated 21.01.2026 and they have further submitted that they don't want any Show Cause Notice and Personal Hearing in the matter.

4.5. As per the above said CE Opinion Certificate, Total Suggestive CIF value of the imported goods is 38698.62 USD (Rs. 35,33,184/-) instead of declared CIF value of 16860.60 USD (Rs. 15,39,373/-). Hence, there is difference of Rs. 19,93,811/- between the re-determined CIF value and the declared CIF value.

5. Further, the item at Sr. No. 6. i.e. Wired Webcam For PC under CTH 85299090, classified as finished electronic products, fall under the Bureau of Indian Standards (BIS) Compulsory Registration Scheme (CRS). They must comply with IS 616:2017, covering safety for audio, video, and similar apparatus. However, the importer has failed to produce BIS certificate in respect of above item. The importer vide their e-mail dated 21.01.2026 has requested for re-export of above item i.e. Wired Webcam For PC.

6. Duty Calculation:

6.1. Further, in view of above said CE Opinion Certificate, total duty payable in respect of goods covered under the subject Bill of Entry 6148594 dtd. 06.12.2025 comes to Rs. 12,92,891/- as calculated below:

Table-F

Item Sr. No. in the BE	CTH	Description of Goods	Assessable Value as per CE Report (in Rs.)	BCD (in Rs.)	SWS (in Rs.)	IGST (in Rs.)	Total Duty (in Rs.)
1	39269099	PLASTIC BACK COVER FOR MOBILE	825809	123871	12387	173172	309430
2	85177990	ONLY MIDDLE PARTS FOR MOBILE PHONE HOUSING	19458	2919	292	4080	7291
3	39269099	PACKING MATERIAL BOX MORE THEN 100 MICRON	124898	18735	1873	26191	46799
4	85299090	HOUSING SET PARTS FOR CCTV CAMERA	27390	4109	411	5744	10263
5	84734090	HOUSING PARTS FOR LAPTOP (KEYBOARD)	18443	1383	138	3594	5115
6	85299090	WIRED WEBCAM FOR PC	13695	2054	205	2872	5132
7	85189000	HOUSING PARTS FOR TWS EARBUDS	2922	438	44	613	1095
8	70072900	MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-I)	811474	121721	12172	170166	304059
		TABLET SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-II)	56643	8496	850	11878	21224
		MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-III)	212912	31937	3194	44648	79778
		MOBILE SCREEN GUARD/GLASS COVER PROTECTOR (TYPE-IV)	7633	1145	114	1601	2860
		MOBILE SCREEN GUARD/GLASS COVER PROTECTOR ((TYPE-V)	944042	141606	14161	197966	353733
9	84799090	PLASTIC MANUAL MACHINE FOR SCREEN GUARD	299921	22494	2249	58440	83183
10	85241110	TOUCH SCREEN FOR MOBILE	97143	14571	1457	20371	36400
11	70072900	TABLET SCREEN GUARD/GLASS COVER PROTECTOR	70803	10620	1062	14847	26530
TOTAL							1292891

In view of the above, it is found that the Total Suggestive assessable value of the imported goods is Rs. 35,33,184/- instead of declared assessable value of 15,39,373/- at the exchange rate of 1 USD=91.30 INR. Hence, there is difference of Rs. 19,93,811/- between the re-determined assessable value and the declared assessable value.

6.3 In view of the foregoing paras and investigation conducted in the matter, it is noticed that the impugned goods have been mis-declared by the importer in terms of

quantity, description, classification and 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. 35,33,184/-liable for confiscation under Section 111 (l) and 111 (m) of the Customs Act, 1962 and hence, rendered the importer liable for penal action under Section 112(a)(ii) of the said Act. Furthermore, it appears that by mis-declaring the value of the subject goods under import, the importer has also short declared the duty amounting to Rs. 7,17,874/-.

6.4 Further, in terms of Section 46(4) of the Customs Act, 1962, the importer is required to make a declaration as to the truth of the contents of the Bill of Entry submitted for assessment of Customs duty. In the present case, it appears that the importer has tried to clear the goods by way of mis-declaration and undervaluation in order to avoid duty on higher assessable value. Hence, it appears that the importer had knowingly involved themselves in the suppression of the material facts and also indulged in mis-statement of facts. These acts of omission and commission on part of the importer have rendered them liable for penalty under Section 114AA of the Customs Act, 1962.

7. 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:-

.....

(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.EDGE LINK TECHNOLOGY (IEC: AAKFE3724B) had filed Bill of Entry No. 6148594 dtd. 06.12.2025 at Mundra Port for import of goods declared as Mix items as listed in the Bill of Entry having declared assessable value of Rs. 15,39,373/- and declared duty of Rs. 5,74,200/-. The goods were examined by the officers of SIIB and found that the some items were found mis-declared in terms of quantity/ declaration and some items were also found which were not declared in the Bill of Entry by the importer. Further, the assessable value of the subject consignment has been re-determined as Rs.35,33,184/-on the basis of CE Opinion Certificate dated 21.01.2026 in view of Rule 9 of the CVR, 2007, on which applicable duty comes to Rs. 12,92,891/- as detailed in Table-F above resulting in differential duty of Rs. 717874/-.

9.2. The importer has thus contravened Section 17 and Section 46 of the Customs Act, 1962 and the CVR, 2007 in as much as they failed to make correct declarations in the subject Bill of Entry filed by them and correctly assess their duty liability. It further appears that the importer has tried to clear the goods by way of mis-declaration/ undervaluation in order to avoid duty on higher assessable value. Hence, it appears that the importer had knowingly involved themselves in the suppression of the material facts and also indulged in mis-statement of facts. These acts of omission and commission on the part of importer has made the subject goods having re-determined assessable value of Rs. 35,33,184/- liable for confiscation under Section 111(l) and 111 (m) of the Custom Act, 1962 and rendered the importer liable for penal action under Section 112(a) (ii) and 114 AA of the said Act.

10. The importer M/s. EDGE LINK TECHNOLOGY vide their email dated 21.01.2026 has accepted the observation of mis-declaration and submitted that they are ready to pay the differential duty along with applicable penalty. Further, the importer vide the above statement has accepted the valuation report submitted by the CE and submitted that they don't want any Show Cause Notice and Personal Hearing in the matter.

PERSONAL HEARING AND SUBMISSIONS

11. The importer M/s. EDGE LINK TECHNOLOGY vide letter dated 22.01.2026 has submitted the following:

"..... 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, Investigation Report No. 229/2025-26 dated 22.01.2026 and the applicable provisions of law. The importer vide

their letter dated 22.01.2026 has requested for waiver of show cause notice and personal hearing. Thus, the principles of natural justice as provided in Section 122A of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on records. The issues to be decided by me are:

(i) Whether the total declared assessable value of Rs. 15,39,373/- for the goods under Bill of Entry No. 6148594 dated 06.12.2025 is liable to be rejected due to mis-declaration of description, quantity and undervaluation, and re-determined as Rs. 35,33,184/- as per the Chartered Engineer's valuation report dated 21.01.2026;

(ii) Whether the self-assessment done by the importer is liable to be rejected and Bill of Entry No. 6148594 dated 06.12.2025 needs to be re-assessed under Section 17(4) of the Customs Act, 1962 with re-determined value and duty;

(iii) Whether the goods mentioned in Table-F (except Sr. No. 6) having re-determined value of Rs. 35,19,489/- are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;

(iv) Whether the goods mentioned at Sr. No. 6 of the Table-F having re-determined value of Rs. 13,695/- are liable for confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962 for non-compliance of BIS;

(v) Whether penalty under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962 is imposable upon the importer M/s Edge Link Technology.

13.1 Regarding the first issue, I find that the importer filed Bill of Entry No. 6148594 dated 06.12.2025 with total declared assessable value of **Rs. 15,39,373/-**. The details of the goods as declared in the said Bill of Entry are mentioned in **Table - A**, supra. The examination was conducted by the SIIB Officer on 06.01.2026. The examination revealed significant discrepancies in terms of description, quantity and actual goods found.

Sr. No.	Item Description	Quantity as Per BE	Quantity Found	Discrepancy found
1	PLASTIC BACK COVER FOR MOBILE	38 Kgs	7638 Kgs	Excess of 7600 Kgs
2	PACKING MATERIAL BOX MORE THEN 100 MICRON	900 Kgs	2280 Kgs	Excess of 1380 Kgs

13.2 I find that the importer declared "MOBILE SCREEN COVER" (795580 Pcs) under CTH 39269099 (articles of plastics). However, upon examination, various types of Screen Guards/Glass Cover Protectors made of glass material correctly classifiable under CTH 70072900 were found. Additionally, the importer completely failed to declare "TOUCH SCREEN FOR MOBILE" (1520 Pcs) classifiable under CTH 85241110 which were found during examination.

13.3 I find that these discrepancies clearly establish reason to doubt the truth or accuracy of the value declared in relation to the imported goods. In the present case, the

examination report clearly establishes gross mis-declaration of quantity; Mis-declaration of description; and Complete non-declaration of Touch Screen for Mobile (1520 Pcs). These facts provide sufficient reason to doubt the truth or accuracy of the value declared by the importer. When the importer has mis-declared quantity by such huge margins, mis-declared the material/description of goods, and completely failed to declare certain items, the declared value cannot be accepted as the true transaction value. Therefore, I hold that the declared assessable value of **Rs. 15,39,373/-** is liable to be rejected under Rule 12 of the Customs Valuation Rules, 2007.

13.4 As per Rule 3(4) of CVR, 2007, if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rules 4 to 9. I find that due to the mis-declaration of goods, lack of credible documentation for the undeclared goods, absence of data for similar/identical goods due to the peculiar nature and quality of goods, and other constraints, valuation could not be determined under Rules 4 to 8 of CVR, 2007. Hence, valuation under Rule 9 (residual method) was appropriate.

13.5 I find that the empanelled Chartered Engineer Shri Ajayrajsinh B. Jhala vide report Ref. No. ABJ:INSP:CE:SIIB:EDGE:25-26:2 dated 21.01.2026 determined the CIF value of the consignment as detailed in **Table-E**, supra. The total re-determined assessable value as per the CE Opinion Certificate is **Rs. 35,33,184/-** (USD 38,698.62) as against the declared value of **Rs. 15,39,373/-**.

13.6 The importer vide their e-mail dated 21.01.2026 accepted the CE Certificate and the valuation determined therein. The importer also submitted that they do not want any Show Cause Notice and Personal Hearing in the matter.

13.7 In view of the above, I find that the declared value of **Rs. 15,39,373/-** is liable to be rejected under Rule 12 of CVR, 2007 and re-determined at **Rs. 35,33,184/-** under Rule 9 of the CVR, 2007.

14.1 Regarding the second issue of re-assessment requirement, I find that Section 17 of the Customs Act, 1962 deals with assessment of duty. The relevant provisions are as follows:

"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."

14.2 I find that based on the mis-declaration of goods in terms of description and quantity, and undervaluation as established through examination and investigation, it is evident that the self-assessment done by the importer was not done correctly. The

importer declared value of Rs. 15,39,373/- whereas the value has been re-determined as Rs. 35,33,184/-.

14.3 I find that some goods are prohibited for import - Wired Webcam for PC (300 Pcs) was imported without mandatory BIS certificate. The importer vide their *e-mail* dated 21.01.2026 has requested re-export of this item. Therefore, the duty calculation for home consumption goods has been separately worked out.

14.4 As per the re-determined duty calculation in **Table-F**, supra, the total duty comes to **Rs. 12,92,891/-** against the declared duty for the entire consignment of **Rs. 5,74,200/-**. However, since the Wired Webcam for PC (Sr. No. 6 of Table-F) having duty liability of **Rs. 5,132/-** is not being cleared for home consumption, the differential duty for goods releasable for home consumption comes to **Rs. 7,13,559/-**.

14.5 Therefore, I find that the self-assessment done by the importer under Section 17(1) is liable to be rejected and the Bill of Entry No. 6148594 dated 06.12.2025 needs to be re-assessed under Section 17(4) of the Customs Act, 1962 with re-determined value of **Rs. 35,33,184/-** and re-determined duty as per *above para*.

15.1 Regarding the third issue, I find that the goods mentioned in Table-F (except Sr. No. 6), supra, having re-determined value of Rs. 35,19,489/- are Plastic Back Cover for Mobile, Only Middle Parts for Mobile Phone Housing, Packing Material Box, Housing Set Parts for CCTV Camera, Housing Parts for Laptop, Housing Parts for TWS Earbuds, Mobile/Tablet Screen Guard/Glass Cover Protector (various types), Plastic Manual Machine for Screen Guard, Touch Screen for Mobile, and Tablet Screen Guard/Glass Cover Protector.

15.2 The examination conducted on 06.01.2026 established clear discrepancies between declared and actual goods. As discussed above: Touch Screen for Mobile (1520 Pcs) was not declared at all in the Bill of Entry; Plastic Back Cover for Mobile quantity declared as 38 Kgs whereas 7638 Kgs was found (excess of 7600 Kgs); Packing Material Box quantity declared as 900 Kgs whereas 2280 Kgs was found (excess of 1380 Kgs); Mobile Screen Cover declared under plastics whereas glass screen protectors of various types were found; The value was significantly undervalued (declared Rs. 15,39,373/- vs actual Rs. 35,33,184/-).

15.3 Section 111(l) and 111(m) of the Customs Act, 1962 provide for confiscation of improperly imported goods. The relevant provisions are:

"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;

(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;"

15.4 The mis-declaration of goods, quantity discrepancies and undervaluation established through investigation and CE report brings these goods squarely under the provisions of Section 111(l) and 111(m). Accordingly, I find that the goods mentioned in Table-F (except Sr. No. 6), supra, having re-determined value of **Rs. 35,19,489/-** are liable for confiscation under **Section 111(l)** and **Section 111(m)** of the Customs Act, 1962.

16.1 Regarding the fourth issue, I find that the goods mentioned at Sr. No. 6 of Table-F are Wired Webcam for PC (300 Pcs) classified under CTH 85299090, having re-determined value of Rs. 13,695/-. I find that the item "Wired Webcam For PC" classified under CTH 85299090, being a finished electronic product, falls under the Bureau of Indian Standards (BIS) Compulsory Registration Scheme (CRS). As per the Quality Control Order issued under the Foreign Trade (Development and Regulation) Act, 1992 read with the Consumer Protection Act, 2019 and the Rules made thereunder, such goods must comply with IS 616:2017 covering safety for audio, video, and similar electronic apparatus.

16.2 I find that goods falling under BIS compulsory registration scheme, when imported without valid BIS certification, are prohibited goods for import as they violate the mandatory Quality Control Orders. The importer failed to produce any BIS certificate for the item "Wired Webcam For PC". At the time of import on 06.12.2025, the goods were imported without BIS compliance, rendering them as prohibited goods for import.

16.3 Section 111(d) of the Customs Act, 1962 provides: "any goods which are imported or attempted to be imported... contrary to any prohibition imposed by or under this Act or any other law for the time being in force" I find that the Wired Webcam for PC were imported contrary to the Quality Control Orders under FTDR Act and Consumer Protection Act, thus the same are liable for confiscation under **Section 111(d)** and do not correspond with the entry made in the Bill of Entry in respect of value, thus also liable for confiscation under **Section 111(m)** of the Customs Act, 1962.

16.4 Therefore, I find that the goods mentioned at Sr. No. 6 of Table-F, supra, namely Wired Webcam for PC (300 Pcs), having re-determined value of **Rs. 13,695/-** are liable for confiscation under **Section 111(d)** and **Section 111(m)** of the Customs Act, 1962 for being prohibited due to non-compliance of BIS and for undervaluation.

17.1 Regarding the fifth issue, I find that Wired Webcam for PC (300 Pcs) valued at Rs. 13,695/- are prohibited goods as they were imported without mandatory BIS certification. The importer, by importing these goods without BIS certificate, has done an act which has rendered the goods liable to confiscation under Section 111(d) and 111(m). Therefore, penalty under **Section 112(a)(i)** is imposable on the importer.

17.2 Further, I find that the goods mentioned in Table-F (except Sr. No. 6), supra, having re-determined value of **Rs. 35,19,489/-** are dutiable goods, other than prohibited goods. These goods have differential duty liability of **Rs. 7,13,559/-**. The importer, by mis-declaring the description and quantity of goods, failing to declare certain items, and undervaluing the consignment, has done acts which have rendered the goods liable to confiscation under Section 111(l) and 111(m). Therefore, penalty under **Section 112(a)(ii)** is imposable on the importer.

17.3 I find that Section 114AA provides for penalty for use of false and incorrect material. I find that the investigation clearly establishes that the importer knowingly or intentionally made false and incorrect declarations in the Bill of Entry. Specifically Touch Screen for Mobile were completely not declared; *quantities of Plastic Back Cover and Packing Material Box were grossly mis-declared; Mobile Screen Cover description was mis-declared (declared as plastic items whereas glass screen protectors were imported); Wired Webcam was imported without mandatory BIS certification; The entire consignment was grossly undervalued Rs. 19,93,811/-.* These declarations were material to the assessment of customs duty and clearance of goods. Had the true description, quantity and value been declared, significantly higher duty would have been payable and the prohibited goods (Wired Webcam without BIS) would not have been allowed clearance. This constitutes use of false and incorrect material in the Bill of Entry in material particulars for the transaction of business under the Customs Act, 1962. Therefore, penalty under Section **114AA** is also imposable on the importer.

17.4 Therefore, I find that penalties under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962 are imposable upon the importer M/s Edge Link Technology.

18.1 I find 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. The relevant provision is as follows:

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

18.2 In the present case, since the imported goods mentioned in Table-F (except Sr. No. 6), supra, having value of **Rs. 35,19,489/-** 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 for clearance for home consumption.

18.3 Further, I find that the importer vide their e-mail dated 21.01.2026 has requested permission for re-export of the goods i.e. Wired Webcam for PC, item Sr. No. 6 of Table-F, supra. In the present case, since the Wired Webcam for PC (300 Pcs) having value of Rs. 13,695/- are found to be prohibited goods which were imported without mandatory BIS certification and such certification has not been produced by the importer, the goods cannot be cleared for home consumption. However, I find that the nature of the violation is a regulatory compliance issue concerning mandatory BIS certification for electronics goods to ensure consumer safety. In exercise of discretionary powers under Section 125(1) of the Customs Act, 1962, I give the importer an option to redeem the confiscated prohibited goods (Wired Webcam for PC - 300 Pcs) on payment of redemption fine, with the condition that the said goods shall be re-exported and not cleared for home consumption.

ORDER

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

(i) I order to reject the total declared assessable value of **Rs. 15,39,373/-** of the consignment covered under Bill of Entry No. 6148594 dated 06.12.2025 due to mis-declaration of description, quantity and undervaluation under Rule 12 of the Customs Valuation Rules, 2007 and I further order that the value be re-determined at **Rs. 35,33,184/-** under Rule 9 of the Customs Valuation Rules, 2007;

(ii) I reject the self-assessment of Bill of Entry No. 6148594 dated 06.12.2025 and order to re-assess the same under **Section 17(4)** of the Customs Act, 1962. The differential duty for the goods cleared for home consumption (excluding item Sr. No. 6 of Table-F, supra) comes out to **Rs. 7,13,559/-** (Rupees Seven Lakh Thirteen Thousand Five Hundred Fifty-Nine Only);

(iii) I order confiscation of the goods mentioned in Table-F (except item Sr. No. 6), supra, having re-determined value of **Rs. 35,19,489/-** under Section 111(l) and Section 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 Customs Act, 1962 on payment of Redemption Fine of **Rs. 3,50,000/-** (Rupees Three Lakh Fifty Thousand Only);

(iv) I order confiscation of the goods mentioned at Sr. No. 6 of Table-F, supra, namely Wired Webcam for PC (300 Pcs) having re-determined value of **Rs. 13,695/-** under Section 111(d) and Section 111(m) of the Customs Act, 1962. However, considering the importer's request for re-export, I give option to the importer to redeem the said goods for re-export only under **Section 125** of Customs Act, 1962 on payment of Redemption Fine of **Rs. 5,000/-** (Rupees Five Thousand Only);

(v) I impose penalty of **Rs. 5,000/-** (Rupees Five Thousand Only) under **Section 112(a)(i)** of the Customs Act, 1962 upon the importer M/s Edge Link Technology;

(vi) I impose penalty of **Rs. 70,000/-** (Rupees Seventy Thousand Only) under **Section 112(a)(ii)** of the Customs Act, 1962 upon the importer M/s Edge Link Technology;

(vii) I impose penalty of **Rs. 25,000/-** (Rupees Twenty Five Thousand Only) under **Section 114AA** of the Customs Act, 1962 upon the importer M/s Edge Link Technology.

20. This order is issued without prejudice to any other action that may be taken against the importer or any other person(s) under the 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.

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

To,

M/s Edge Link Technology (IEC: AAKFE3724B)
2-A/3, S/F Front Side, Asaf Ali Road,
Turkman Gate, Delhi - 110 002

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, Custom House, Mundra
5. The Deputy Commissioner, SEZ, Mundra
6. Guard File