	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: adj-mundra@gov.in	
A	फा /.सं .FILE NO.	GEN/ADJ/ADC/1171/2025-Adjn-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/106/2026-27
C	द्वारा पारित किया गया PASSED BY	**Dipak Zala,** Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	22-05-2026
E	जारी करने की तिथि DATE OF ISSUE	22-05-2026
F	कारण बताओ नोटिस संएवं तिथि . SCN NO. & DATE	29/2025-26/ADC/ZDC/ADJ/MCH dated 26.05.2025
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	**1.** M/s. A.R. International (IEC No. 0617502382) **2.** Shri Anil Agarwal, Proprietor of M/s. A.R. International **3.** Shri Rohit Arora, Manager of M/s. A.R. International
H	डिन DIN	20260571MO00008182E7

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 128A 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 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:
   "सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009"

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

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
   Appeal shall be filed within three months from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए -
   Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- 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.

BREIF FACTS OF THE CASE

Intelligence gathered by Directorate of Revenue Intelligence, Patna Regional Unit (hereinafter also referred to as 'DRI'), indicated that certain importers are engaged in import of goods namely 'machine tools and Power Tools' from China and were resorting to mis-declaration of value, so as to evade payment of appropriate Customs duty at the time of import of these goods into India. The intelligence further indicated that one such importer was **M/s. A.R. International holders of IEC No. 0617502382**, having their registered premise at Ground Floor, 27, Surya Nagar, Opp. Vaibhav Apartment, Agra, Uttar Pradesh - 282002 was indulging in mis-declaration of value and had evaded Customs duty on import of 'Power Tools' from China.

2. On the basis of the above intelligence, the office premise of the importer M/s. A.R. International situated at Ground Floor, 21/3/A-70/5, Jeoni Mandi, Jatni Ka Bagh, Agra, Uttar Pradesh - 282004 was searched by the officers of DRI on 01.08.2024 under the provisions of Section 105 of the Customs Act, 1962 under regular panchanama dated 01.08.2024 (RUD-1). The said premise was found to be the godown of M/s A.R. International. During the course of the search, the officers of DRI recovered one mobile phone belonging to the proprietor namely Shri Anil Agarwal from the above said premises of the importer, under the reasonable belief that it was necessary for the investigation being carried out against the importer.

3. Certain documents pertaining to M/s A.R. International were also recovered during the search of the premises of another exporter namely M/s Durga Machine Tools (IEC: AGBPA3998A). The premises of M/s. Durga Machine Tools situated at 27/7/7A, Soda Baali Gali, Pathwari, Agra, Uttar Pradesh – 282004 was searched by the officers of DRI on 01.08.2024 under the provisions of Section 105 of the Customs Act, 1962 under regular panchanama dated 01.08.2024 (RUD-2). During the course of the search, the officers of DRI resume two mobile phone belonging to the proprietor of M/s Durga Machine Tools namely Shri Sanjeev Agarwal and Shri Rohit Arora from the above said premises of the importer, under the reasonable belief that it was necessary for the investigation being carried out.

4. Further, SIIB, Mundra Customs, vide letter F. No. DRI/LZU/PRU/725/INV-03/2023 dated 01.08.2024, was requested to put on hold the incoming consignment of goods imported by M/s A. R. International vide Bills of Entry 4735426 dated 27.07.2024, 4737950 dated 27.07.2024, 4737954 dated 27.07.2024 and 4738505 dated 27.07.2024. DRI Gandhidham Regional Unit vide letter f. no. DRI/LZU/PRU/INV-03/2023 dated 03.08.2024 was requested to

examine the imported goods covered under the above mentioned Bills of Entry.

5. Examination & Seizure of Consignment of goods imported by M/s A.R. International under Bills of Entry No. Entry 4735426 dated 27.07.2024, 4737950 dated 27.07.2024, 4737954 dated 27.07.2024 and 4738505 dated 27.07.2024:

5.1 It was ascertained that the above said Bills of Entry No. 4735426 dated 27.07.2024, 4737950 dated 27.07.2024, 4737954 dated 27.07.2024 and 4738505 dated 27.07.2024 had been filed at Mundra Port (INMUN1) by Customs Broker, Access Worldwide Cargo and SMG ICB Logistics for the import of goods by M/s A.R. International. The details of the Bills of Entry are mentioned at Table-V below:

Sr. No.	BE Number	BE Date	Custom Broker	Goods Description	Quantity	UQC	Declared Assessable Value
1	4737950	27-07-2024	M/s Access Worldwide Cargo (CB Code: AAEFA7790DCH007)	CUTTING WHEEL 107X1.0X16MM - OTHER DETAILS AS PER INVOICE	11760	KGS	835522.98
				CUTTING WHEEL 107X1.0X16MM - OTHER DETAILS AS PER INVOICE	12240	KGS	869005.02
2	4738505	27-07-2024		CUTTING WHEEL 355X2.8X25.4MM- OTHER DETAILS AS PER INVOICE	11586.489	KGS	849812.15
				CUTTING WHEEL 355X2.8X25.4MM- OTHER DETAILS AS PER INVOICE	8082.511	KGS	593541.02
3	4735426	27-07-2024		CUTTING WHEEL - 355X2.8X25.4MM	8316.109	KGS	609605.5
				CUTTING WHEEL - 355X2.8X25.4MM	11352.891	KGS	833747.23
				POWER TOOLS ELECTRIC VIBRATOR-OTHER DETAILS AS PER INVOICE	1000	NOS	229448.41
				POWER TOOLS DEMOLITION HAMMER-OTHER DETAILS AS PER INVOICE	400	NOS	740415.34
				POWER TOOLS SPARE PARTS FOR ELECTRIC VIBRATOR-OTHER DETAILSAS PER INVOICE	30.867	KGS	3645.8
				POWER TOOLS SPARE PARTS FOR EARTH AUGER-			

				OTHER DETAILS AS PERINVOICE	441.782	KGS	52285.7
				CHAINSAW SPARE PARTS 16 INCH GUIDE BAR-OTHER DETAILS AS PERINVOICE	350.997	KGS	30235.08
				ABRASIVES 4 INCH FLAP DISC-OTHER DETAILS AS PER INVOICE	6210.367	KGS	442517.72
				POWER TOOLS ROTARY HAMMER 2-26-OTHER DETAILS AS PER INVOICE	1200	KGS	676235.16
				POWER TOOLS SPARE PARTS FOR MARBLE CUTTER-OTHER DETAILS AS PER INVOICE	148.997	KGS	17633.75
4	4737954	27-07-2024	M/s SMG ICB Logistics (CB Code: AFTPK3167QCH002)	CHAINSAW SPARE PARTS 22 INCH GUIDE BAR-OTHER DETAILS AS PERINVOICE	1646.997	KGS	141841.07

5.2 In order to ascertain the nature of the products vis-à-vis the description declared in the Bill of Entry and self-assessment done by the importer, the aforesaid import consignment was put on hold and detailed examination thereof was conducted by the officers of DRI, Gandhidham Regional Unit in the presence of the representative of the Customs Brokers of M/s A.R. International, M/s SMG ICB Logistics and M/s Access Worldwide Cargo under Panchanama dated 06.08.2024 (RUD-3).

5.3 During examination, it was, inter alia, found that the said consignment consisted of four containers. On opening of each of the said containers, it was found to contain the goods as declared in the Bills of Entry and packaging lists.

5.4 Further, the said consignment imported vide the Bills of Entry No. 4735426 dated 27.07.2024, 4737950 dated 27.07.2024, 4737954 dated 27.07.2024 and 4738505 dated 27.07.2024 was seized vide Seizure Memorandum dated 17.08.2024 (RUD-4) under Section 110 of the Customs Act, 1962 under the reasonable belief that the said goods were undervalued and the same were liable for confiscation under the provisions of the Customs Act, 1962. The seized goods were handed over to the Duty Manager, M/s Transworld Terminals Private Limited, Mundra, Gujrat vide Supratnama dated 17.08.2024 (RUD-5) to keep the said consignment for safe custody.

5.5 Vide letter dated 27.09.2024 (RUD-6), the Jurisdictional Commissioner i.e., the Commissioner of Customs, Mundra, Gujrat, was informed by DRI, PRU that the importer had sought for provisional release of the seized goods vide their letter

dated 30.08.2024 (RUD-7), and that this office had no objection to the release of the said goods provisionally under Section 110A of the Customs Act, 1962 after payment of proper duty and other such conditions such as submission of Bank Guarantee, Bond equivalent to value of goods, etc. from the importer and compliance of other conditions as deemed fit.

5.6 Subsequently, M/s A.R. International vide letter dated 19.11.2024 requested the Jurisdictional Commissioner for provisional release of the goods imported vide the said Bills of Entry 4735426 dated 27.07.2024, 4737950 dated 27.07.2024, 4737954 dated 27.07.2024 and 4738505 dated 27.07.2024. It was informed by the Jurisdictional Commissionerate to DRI, Patna Regional Unit vide letter F. No. CUS/APR/BE/735/2024-Gr-5-6-O/o Pr. Commr-Cus-Mundra dated 11.12.2024 (RUD-8) that the competent authority has accorded permission for provisional release of the goods imported under the below mentioned table subject to payment of differential duty, submission of Bond of full value and Bank Guarantee of amount as mentioned hereunder:

Sr. No.	Bill of Entry no. & Date	Differential Duty (Rs.)	Bond Amount (Rs.)	Bank Guarantee (Rs.)
1	4737950 dated 27.07.2024	1,50,875/-	21,91,536/-	3,85,000/-
2	4738505 dated 27.07.2024	1,09,738/-	17,97,618/-	3,00,000/-
3	4735426 dated 27.07.2024	1,09,738/-	17,97,618/-	3,00,000/-
4	4737954 dated 27.07.2024	1,63,186/-	29,10,718/-	4,70,000/-

The details of the above-mentioned Bills of Entry and differential duty liability arising out of the said shipping bills are detailed in Annexure B to this notice.

6. INVESTIGATIONS

6.1 During the course of investigations, statement of Shri Anil Agarwal, Proprietor of M/s. A.R. International was recorded on 01.08.2024, under the provisions of Section 108 of the Customs Act, 1962 (RUD-9). In his Statement, Shri Anil Agarwal, interalia, stated that:-

i. He was an importer and trader of machine tools. He was into this business since 2017. He was the owner of M/s A.R. International which is located at Ground Floor, 21/3/A-70/5, Jivani Mandi, Jatni Ka Bagh, Agra.

ii. He operated the office of his entity from the office of his elder brother's entity namely M/s Durga Machine Tools located at 27/7/7A, Soda Baali Gali, Pathwari, Agra-282004.

6.2 Statement of Shri Rohit Arora, Manager of M/s A.R. International, was recorded on 01.08.2024 (RUD-10), under the provisions of Section 108 of the Customs Act, 1962. In his Statement, Shri Rohit Arora, interalia, stated that: -

i. He looked after all the work related to import of machine tools from China in respect of M/s A.R. International located at Ground Floor, 21/3/A-70/5, Jivani Mandi, Jatni Ka Bagh, Agra which is owned by Mr. Anil Agrawal and also for M/s Durga Machine Tools having its office at 27/7/7A, Soda Baali Gali, Pathwari, Agra-282004 which is owned by Mr. Sanjeev Agrawal.

ii. He received remunerations for the same on work/order basis from Sanjeev Agrawal and Anil Agrawal. He was assisting both the business entities since 2020.

iii. He had known Shri Anil Agarwal and Shri Sanjeev Agarwal since 2018.

6.3 Statement of Shri Rohit Arora was recorded on 14.08.2024 (RUD-11), under the provisions of Section 108 of the Customs Act, 1962 wherein Shri Rohit Arora, interalia, stated that: -

i. Shri Sanjeev Agarwal, proprietor of M/s Durga Machine Tools, is a close friend of his father, Shri Subhash Arora. In 2017, after closure of his family business, Shri Sanjeev Agarwal offered him to join his and his brother's business. He accepted his offer and joined M/s Durga Machine Tools. Presently, He was working as manager for both M/s A. R. International and M/s Durga Machine Tools since then.

ii. M/s A.R. International and M/s Durga Machine Tools are into trading of power tools like drilling machine, hammer machine, cutting machine, etc. Most of the goods traded by M/s A.R. International and M/s Durga Machine Tools are imported from suppliers based in China. The business premise of M/s A.R. International was located at Ground Floor, 21/3/A-70/5, Jeoni Mandi, Jatni Ka Bagh, Agra, Uttar Pradesh, 282004 and M/s Durga Machine Tools located at 27/61/2, Pathwari, Belanganj, Agra, Uttar Pradesh, 282004. All the billing/accounting works are performed from premises of M/s Durga Machine Tools, Agra.

iii. He was responsible for communication with the suppliers in China and documentation related to the import of the goods. He communicates with the Chinese suppliers and send them list of the requirement for both M/s A. R. International and M/s Durga Machine Tools. The suppliers then use to send quotation for goods. After the finalisation of price, some amount was paid in advance. The suppliers then prepare the goods as per order. The supplier then despatches the goods to India. He used to prepare the import documents such as commercial invoice, packaging list, etc. and coordinate with the CHA for filing of Bills of Entry and customs clearance.

iv. The major Chinese supplier supplying goods to A.R. International and M/s Durga Machine Tools are M/s Zhejiang Pegasus Imp & Exp Co Ltd. And M/s Wenzhou International Trade SCM Co. Ltd. among others. He used WeChat application to contact with the Chinese suppliers. His WeChat id was +918755677193. He used to send the requirement/purchase order and receive the commercial invoices by using the said WeChat id.

v. He was aware that M/s A. R. International and M/s Durga Machine Tools are indulged in import of goods from China by resorting to undervaluation. Shri Sanjeev Agarwal and Shri Anil Agarwal, through their respective proprietorship concerns, had been indulged in importing goods from China at undervalued price. He used to prepare

commercial invoice by reducing the unit price of each product and the overall assessable value. Accordingly, He also used to prepare packaging list for the same. The quantum of undervaluation that has to be done for each import consignment was decided by Shri Sanjeev Agarwal and Shri Anil Agarwal. The said fake commercial invoices with reduced unit price and assessable value alongwith packaging list was sent to the CHA for filing of Bills of Entry and customs clearance by him.

vi. On being shown copies of two different Commercial Invoices bearing the same invoice no. i.e. NYH/1803202403 dated 18.03.2024 recovered from the business premise of M/s Durga Machine Tools, he stated that the said commercial invoices have been raised in the name of M/s A. R. International. The commercial invoice with total amount as 34,295.95 USD is the original commercial invoice for the goods mentioned in it. The said original commercial invoice was received by him from the Chinese supplier. The payment to the supplier was made as per this original/actual invoice partially through banking and Hawala channels both. The other commercial invoice having total amount as 16,672 USD is the fake/edited commercial invoice prepared by him as per the direction of Shri Anil Agarwal. The unit price of each good, in fake commercial invoice prepared by him, is reduced and as such the total invoice value is also reduced. The said edited invoices with reduced assessable/price with the same invoice number and date were provided to the Customs Broker through WhatsApp and the Customs Broker filed the Bills of Entry and submit these fake/edited invoices to Customs Authorities for customs clearance of the said goods. The said commercial invoice bearing invoice no. NYH/1803202403 dated 18.03.2024 is related to Bill of Entry no. 3008800 dated 13.04.2024. The Customs duty was calculated and paid as per the edited invoices with reduced assessable value/price. The motive behind creating fake/edited commercial invoice is to evade customs duty.

vii. On being shown copies of two different Commercial Invoices bearing the same invoice no. NT20230502MG dated 02.05.2023 recovered from the business premise of M/s Durga Machine Tools during search conducted on 01.08.2024, he stated that the said commercial invoice has been raised in the name of M/s A. R. International. The commercial invoice with total amount as 87,823.52 USD is the original commercial invoice for the goods mentioned in it. The said original commercial invoice was received by him from the Chinese supplier. The payment to the supplier was made as per this original/actual invoice partially through banking and partially through Hawala Channels. The other commercial invoice having total amount as 37,272 USD is the fake/edited commercial invoice prepared by him as per direction of Shri Anil Agarwal. The unit price of each good, in fake commercial invoice prepared by me, was reduced and as such the total invoice value was also reduced. The said fake/edited invoices with reduced assessable value/price with the same invoice number and date were provided to the Customs Broker through WhatsApp and then the Customs Broker filed the Bills of Entry and submit this fake/edited invoice to Customs Authorities for customs clearance. The said commercial invoice bearing invoice no. NT20230502MG dated 02.05.2023 is related to Bill of Entry

no. 6193203 dated 31.05.2023. The Customs duty was calculated and paid as per the edited invoice with reduced assessable value/price. The motive behind creating fake/edited commercial invoice was to evade customs duty.

viii. M/s A. R. International and M/s Durga Machine Tools have resorted to undervaluation of some of the consignments of goods while importing the same from China since last 1-2 years due to some financial problems of the owners and other market factors. Prices of the some of the power tools tend to decrease due to lower sale and also some other players in the market in order to clear their old stocks to get monopoly in the market, decrease the prices and offer big rebates. Therefore, in order to compete with other rival companies in such situation, M/s A.R. International and M/s Durga Machine Tools import such goods by resorting to undervaluing the prices of the goods. He also state that M/s A. R. International and M/s Durga Machine Tools have imported goods and undervalued the goods in only some of the consignments. Majority of the goods imported are at actual prices and on payment of proper custom duties.

ix. The payment was made to the Chinese suppliers through normal banking channels for the amount as indicated in the edited/fake invoices which were submitted to Customs authorities for clearance of the imported goods. The differential amount as per the actual/original invoice was paid to the agents of the suppliers in Indian Currency in cash which ultimately reaches the suppliers in China through Hawala channels. The agents of the suppliers visit to collect the differential amount in cash.

x. At present, he was not having the details of such Bills of Entry or commercial invoices where goods have been imported by resorting to under valuation. He generally create fake/edit commercial invoices and delete the original invoices as soon as the consignment of imported goods are cleared by the Customs Authorities. However, he requested to grant some time to check his records and submit any such details, still available with him, to DRI office.

xi. The prices of the goods imported from China depend on number of factors. The prices of goods are not fixed and vary for each and every consignment, even for the identical goods. The prices depend on the quantity of each good ordered, their availability in the China, the demand of the goods in the market, the transportation cost, shipping cost, etc. The prices of these goods fluctuate on demand of the said product in other countries also. For Example - if 'Country-A' is importing power tools from China and it stops/restricts the import then Indian importers get heavy discount on these products.

xii. As stated earlier, I send my requirements to the suppliers in China like drilling machine, cutting machine, etc with desired dimensions. The Chinese suppliers does not have the standards of US or European suppliers and often their model numbers for the same product are different. I also state that the price of single product with similar dimensions but different weight, packing & color are different. Hence, similar model number not necessarily indicates the same product and the price will also vary.

xiii. The custom broker of M/s A.R. International and M/s Durga Machine

Tools is M/s Vansh Logistics and they are completely aware of the undervaluation that M/s A. R. International and M/s Durga Machine Tools are doing.

xiv. He was not aware about any additional amount paid to M/s Vansh Logistics or other Custom Brokers for clearance of the undervalued consignments. Shri Sanjeev Agarwal and Shri Anil Agarwal can only provide any details regarding any such payment.

xv. He accepted that due to the act of importing goods by resorting to undervaluation and creation of fake invoices has resulted in evasion of customs duties.

xvi. He assured that the customs duty evaded so far shall be paid by both firms when informed about duty liability.

6.4 Statement of Shri Anil Agarwal was recorded on 29.08.2024 (RUD-12), under the provisions of Section 108 of the Customs Act, 1962. In his Statement, Shri Anil Agarwal, interalia, stated that: -

i. M/s A.R. International is into trading of power tools like drilling machine, cutting machine, hammer machine, etc. Most of the goods traded by M/s A.R. International are imported from suppliers based in China. His business entity has its main office located at 21/3/A-70/5, Jeoni Mandi, Jatni Ka Bagh, Agra, Agra, Uttar Pradesh - 282004. All billing/accounting works are performed from the above said premise. All the goods imported/stock are also kept and stored at the above said premises.

ii. He was the proprietor of M/s A.R. International having its registered office at 21/3/A-70/5, Jeoni Mandi, Jatni Ka Bagh, Agra, Agra, Uttar Pradesh - 282004. He himself look after the purchase/sale/billing/payments of his entity with help of Shri Rohit Arora, who is manager of his entity. He had 03 employees apart from labourers who assist in the regular work of his business entity. He himself looks after the purchase of goods from the Chinese suppliers and coordinating with the shipping line and CHA for despatch and Customs clearance of the imported goods. Shri Rohit Arora, his manager also helps him in the purchase and coordinating with the Chinese suppliers as per his directions.

iii. He provided the details of requirements of goods and the prospective Chinese suppliers to his manager, Shri Rohit Arora who communicate with the suppliers in China through WeChat application. The Chinese suppliers provide quotations for the required goods and after price negotiations, the order is confirmed through WeChat application. After the finalisation of price, some amount is paid in advance. The suppliers then prepare the goods as per order. The supplier then despatches the goods to India. The import documents such as commercial invoice, packaging list, etc. are prepared as per his directions by Shri Rohit Arora and the same is provided to the Customs Brokers for filing of Bills of Entry and customs clearance.

iv. The payment was made to the Chinese suppliers through normal banking channels for the amount as indicated in the edited/fake invoices which were submitted to Customs authorities for clearance of the imported goods. The differential amount as per the actual/original invoice was paid to the agents of the suppliers in Indian Currency in cash which ultimately reaches the suppliers in China through Hawala

channels. The agents of the suppliers visit to collect the differential amount in cash.

v. The major Chinese supplier supplying goods to A.R. International are M/s Zhejiang Pegasus Imp & Exp Co Ltd. and M/s Wenzhou International Trade SCM Co. Ltd. among others. WeChat application is used by him and Shri Rohit Arora, manager, to contact with the Chinese suppliers. The WeChat id is +918755677193, which is used for communication with the Chinese suppliers. The requirement/purchase order and the commercial invoices are sent/received by using the said WeChat id.

vi. He agreed that he, through his entity M/s A.R. International, was indulged in import of goods from China by resorting to undervaluation. He use to prepare commercial invoice by reducing the unit price of imported products and the overall assessable value. Accordingly, He also used to prepare packaging list for the same. The said fake commercial invoices with reduced unit price and assessable value alongwith packaging list was sent to the CHA for filing of Bills of Entry and customs clearance by him or his manager, Shri Rohit Arora as per his directions.

vii. He had resorted to undervaluation of some of the consignments of goods while importing the same from China since last 3-4 months due to financial problems and local market factors. Prices of the some of the power tools tend to decrease due to lower sale and also some other players in the market in order to clear their old stocks to get monopoly in the market, decrease the prices and offer big rebates. Therefore, in order to compete with other rival companies in such situation, he import such goods by resorting to undervaluing the prices of the goods. He also stated that he had imported goods and undervalued the goods in only some of the consignments. Majority of the goods imported are at actual prices and on payment of proper custom duties. The imported products i.e. power tools have very volatile market in India and China as well. It tends to fluctuate on several factors.

viii. The prices of the goods imported from China depend on number of factors. The prices of goods are not fixed and vary for each and every consignment. The same goods are produced by different suppliers. The prices depend on the quantity of each good ordered, their availability in the China, the demand of the goods in the market, the transportation cost, shipping cost, etc. The prices of these goods fluctuate on demand of the said product in other countries also. Sometimes, heavy discounts are offered on the goods due to restrictions imposed on the Chinese suppliers.

ix. He was not having the details of such Bills of Entry or commercial invoices where goods have been imported by resorting to under valuation. He generally create fake/edit commercial invoices and delete the original invoices as soon as the consignment of imported goods are cleared by the Customs Authorities. He submitted the original and fake commercial invoices (15 pages) related to Bills of Entry no. 4735426, 4737954, 4737950 and 4738505 dated 27.07.2024. He further stated that he did not resort to undervaluation on each and every consignment of imported goods. As stated earlier, he had been undervaluing imported goods in few consignments imported during last 3-4 months due to

financial problems and other market factors.

x. He had seen and went through the contents of the copies of the Commercial Invoices bearing the same invoice no. ZD24/0307202403 dated 03.07.2024 and the said commercial invoices were raised in the name of M/s A.R. International. The commercial invoice with total amount as 12,271.50 USD is the original commercial invoice for the goods mentioned in it. The said original commercial invoice was received from the Chinese supplier. The other commercial invoice having total amount as 9,861 USD is the fake/edited commercial invoice prepared here at his entity M/s A.R. International. The unit price of good, in fake/edited commercial invoice, is reduced and as such the total invoice value is also reduced. The said edited invoices with reduced assessable/price with the same invoice number and date were provided to the Customs Broker and the Customs Broker filed the Bill of Entry and submit these fake/edited invoices to Customs Authorities for customs clearance of the said goods. The said commercial invoice bearing invoice no. ZD24/0307202403 dated 03.07.2024 is related to Bill of Entry no. 4735426 dated 27.07.2024. The Customs duty was calculated and paid as per the edited invoices with reduced assessable value/price. The said commercial invoice is one among the eight commercial invoices submitted by me today. The motive behind creating fake/edited commercial invoices were to evade customs duty.

xi. On being shown copies of two different Commercial Invoices bearing the same invoice no. i.e. NYH/1803202403 dated 18.03.2024 recovered from the business premise of M/s Durga Machine Tools, during search conducted on 01.08.2024, he stated that the said commercial invoices have been raised in the name of M/s A.R. International. The commercial invoice with total amount as 34,295.95 USD is the original commercial invoice for the goods mentioned in it. The said original commercial invoice was received from the Chinese supplier. The other commercial invoice having total amount as 16,672 USD is the fake/edited commercial invoice prepared by him. The unit price of each good, in fake commercial invoice prepared by him, is reduced and as such the total invoice value is also reduced. The said edited invoices with reduced assessable/price with the same invoice number and date were provided to the Customs Broker and the Customs Broker filed the Bills of Entry and submit these fake/edited invoices to Customs Authorities for customs clearance of the said goods. The said commercial invoice bearing invoice no. NYH/1803202403 dated 18.03.2024 is related to Bill of Entry no. 3008800 dated 13.04.2024. The Customs duty was calculated and paid as per the edited invoices with reduced assessable value/price. The motive behind creating fake/edited commercial invoice is to evade customs duty.

xii. As stated earlier, he send his requirements to the suppliers in China like drilling machine, cutting machine, etc with desired dimensions. The Chinese suppliers do not have the standards of US or European suppliers and often their model numbers for the same product are different. I also state that the price of single product with similar dimensions but different weight, packing & color are different. Sometimes heavy discount is also offered by the Chinese suppliers. Hence, the price for the same product varies from consignment to

consignment.

xiii. The custom broker of M/s A.R. International is M/s Vansh Logistics and they are completely aware of the undervaluation that M/s A.R. International is resorting to. There are also some other customs brokers but they mostly get their Bills of Entry filed and customs clearance related work by M/s Vansh Logistics.

xiv. He was not paying any additional amount to M/s Vansh Logistics or other Custom Brokers for clearance of the undervalued consignments. The payment to the customs brokers is made as per the invoices they raise for their service charges for providing custom clearance and cargo handling.

xv. He accepted that due to his act of importing goods by resorting to undervaluation has resulted in evasion of customs duties and he undertook to make the payment of the differential duty for his live imports as well as on his past imports. He submit that he would make the payment of the differential duty of the four containers put on hold and presently lying at Mundra Port. He also further undertook to make any differential customs duty liability as quantified by the Department in due course of time.

6.5 Thereafter, the mobile phones of Shri Anil Agarwal, proprietor of M/s A.R. International and his manager Shri Rohit Arora was subjected to forensic examination. The extracted data after the forensic examination was scrutinised and analysed. However, no relevant document/information was found/observed that could indicate any misdeclaration of the value of the goods imported by M/s A.R. International.

7. Further, M/s A.R. International vide their letter dated 28.11.2024 (RUD-13) had submitted copies of 19 commercial invoices related to the goods imported vide different Bills of Entry, as detailed in Annexure A to this notice, wherein the transaction vale of the goods so imported have been mis-declared.

8. Thereafter, vide letter dated 28.11.2024 (RUD-14), Shri Rohit Arora, Manager of M/s A.R. International expressed their interest in voluntary upfront payment of differential duty and submitted a copy of Demand Draft No. 500972 dated 27.11.2024 amounting to ₹50,00,000/- against the differential duty payable by them. The importer submitted a TR6 Challan bearing challan no. 1702 dated 04.12.2024 (RUD-15).

9. VALUATION OF THE IMPORTED GOODS

9.1 As per the provisions of Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Amendment Rules, 2007 (CVR, 2007):-

(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation. - (1) For the removal of doubts, it is hereby declared that:-

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -

(a) The significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;

(b) The sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;

(c) The sale involves special discounts limited to exclusive agents;

(d) The mis-declaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;

(e) The non-declaration of parameters such as brand, grade, specifications that have relevance to value;

(f) The fraudulent or manipulated documents.

9.2 Section 14 (1) of the Customs Act, 1962 stipulates that – *for the purposes of the Customs Tariff Act, 1975, or any other law for the time being in force, the value of the imported goods and export goods shall be the 'transaction value' of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf.*

9.3 Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Amendment Rules, 2007 stipulates as under: -

3. Determination of the method of valuation -

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

(2) Value of imported goods under sub-rule (1) shall be accepted:

Provided that -

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in India; or

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and
(d) the buyer and seller are not related,

9.4 From the investigations carried out against the importer, it was revealed that the importer M/s. A.R. International had resorted to undervaluation in respect of the goods imported by them from China based suppliers. This fact has also been accepted by Shri Anil Agarwal, proprietor of M/s A.R. International, in his statement recorded on 29.08.2024 and 14.08.2024 under the provisions of Section 108 of the Customs Act, 1962 wherein he had stated to be indulged in undervaluing imported goods in few consignments imported during last 3-4 months due to financial problems and other market factors. He further stated that he did not resort to undervaluation on each and every consignment of imported goods. The said fact has also been confirmed by Shri Rohit Arora in his voluntary statement dated 14.08.2024. As stated earlier, the importer further admitted that they had resorted to undervaluation in respect of four Bills of Entry Nos. 4735426 dated 27.07.2024, 4737950 dated 27.07.2024, 4737954 dated 27.07.2024 and 4738505 dated 27.07.2024 which were filed at Mundra Port (INMUN1). The importer, thereafter, had also submitted some more invoices, as detailed in Annexure A, where they have resorted to undervaluation while importing goods from China. Thus, in all these cases, the importer themselves had admitted to the undervaluation of the transaction value. They have also admitted that the payment was made to the Chinese suppliers through normal banking channels for the amount as indicated in the edited/fake invoices which were submitted to Customs authorities for clearance of the imported goods. The differential amount as per the actual/original invoice was paid to the agents of the suppliers in Indian Currency in cash which ultimately reaches the suppliers in China through Hawala channels. The agents of the suppliers visit to collect the differential amount in cash. Thus, in view of this, the declared values in respect of all the above imports appear to be admittedly manipulated and false. Therefore, the said declared values are liable for rejection under the provisions of Rule 12 (Explanation 1 (iii)(f)) of the CVR, 2007 read with Section 14 of the Customs Act, 1962.

9.5 The importer had admitted to the correct transaction value of the imported products and provided the corresponding commercial invoices/documents. This value can be accepted as the new transaction value as this was the price actually paid or payable for the imported goods under Rule 3 of the CVR, 2007.

9.6 It is also seen that the importer had imported similar goods from different suppliers in the past at different prices. It is also observed that the similar goods from the same suppliers are also imported at varied prices. It is pertinent to note that the importer in his statement had stated that the prices of goods are not fixed and vary for each and every consignment. The same goods are produced by different suppliers. The prices depend on the quantity of each good ordered, their availability in the China, the demand of the goods in the market, the transportation cost, shipping cost, etc. The prices of these goods fluctuate on demand of the said

product in other countries also. Sometimes, heavy discounts are offered on the goods due to restrictions imposed on the Chinese suppliers.

9.7 Further, the transaction value of all the imports made by M/s A.R. International were also checked with the transaction value of similar goods with other importers. It was observed that there is no fixed price of any such goods imported by M/s A.R. International. Similar goods are imported by different importers at different prices. On comparing the values declared by M/s A. R. International at the time of import with the contemporaneous values of similar products, it was seen that there was a difference in these values. It was observed that in many case, similar goods have been imported at prices less than the prices declared by M/s A.R. International. It was also seen that though the importer had admitted to the undervaluation of the imported products, the values admitted by M/s A.R. International were not very less when compared to the contemporaneous imports of similar goods made by other importers during the relevant period.

9.8 The importer had stated that the Chinese suppliers does not have the standards of US or European suppliers and often the model numbers for the same product are different. He also stated that the price of single product with similar dimensions but different weight, packing & color are different. It is a known and well accepted fact that price of any good depends on the quality of goods among many other factors.

Further, as per the Rule 2 (1)(d) and 2(1)(f) of CVR, 2007,"identical goods" and "similar goods" means imported goods -

*(d) "**identical goods**" means imported goods –*
(i) which are same in all respects, including physical characteristics, quality and reputation as the goods being valued except for minor differences in appearance that do not affect the value of the goods;
(ii) produced in the country in which the goods being valued were produced; and
(iii) produced by the same person who produced the goods, or where no such goods are available, goods produced by a different person, but shall not include imported goods where engineering, development work, art work, design work, plan or sketch undertaken in India were completed directly or indirectly by the buyer on these imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of these imported goods;

(f) "similar goods" means imported goods –
(i) which although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable with the goods being valued having regard to the quality, reputation and the existence of trade mark;
(ii) produced in the country in which the goods being valued were produced; and
(iii) produced by the same person who produced the goods being valued, or where no such goods are available, goods produced by a different person, but shall not include imported goods where engineering, development work, art work, design work, plan or sketch undertaken in India were completed directly or indirectly by the buyer on these imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of these imported goods;

The importer is trader and the goods imported in the past are no longer available for comparison with the current imports and there are also no

documents available for comparison of the quality, characteristics, component materials, reputation and the existence of trade mark of similar products imported from the same or different suppliers or with the imported similar goods imported by different importers. As such, any assumption on the quality of the imported goods would not be appropriate and correct.

9.9 In view of the above, it appears that there is no sufficient grounds/evidence to raise reasonable doubt about the truth or accuracy of the declared transaction value of the goods imported by M/s A.R. International.

10. QUANTIFICATION OF DIFFERENTIAL VALUE

10.1 In view of the evidences revealed during investigation as described above, the declared value for the goods imported vide Bills of Entry (as detailed in Annexure-A and Annexure B to this Investigation Report) appears liable for rejection under the provisions of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007) read with Section 14 of the Customs Act, 1962.

10.2 Thus, the importer appears liable to pay the differential duty on the ascertained differential value for their various imported goods, as detailed in Annexure-A and Annexure B to this investigation report, imported by M/s A.R. International. The Summary of the differential duty payable by them is as under:-

Annexure	Assessable Value ₹	Duty paid by the importer ₹	Ascertained Assessable value ₹	Ascertained Duty ₹	Differential duty payable ₹
Annexure A	3,13,64,982	92,52,266/-	4,40,41,193/-	1,29,13,907/-	36,61,641/-
Annexure B	69,25,492/-	20,84,130/-	86,97,371/-	26,17,667/-	5,33,537/-

11. Legal Provisions:

11.1 *In terms of Section 2(23) of the Customs Act, 1962, "import" with its grammatical variations and cognate expression means bringing into India from a place outside India*

11.2 *In terms of Section 2(25) of the Customs Act, 1962, "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 *In terms of Section 46 (4) of the Customs Act, 1962, it is mandatory for the importer to make and subscribe to a declaration as to the truth of the contents of the bill of entry being presented.*

11.4 *Further, in terms of Section 17 of the Customs Act, 1962, relating to Assessment of duty, it is mandatory for the importer, save as otherwise provided in Section 85 of the Act, to self-assess the duty, and in case 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 the Act, re-assess the duty leviable on such goods.*

11.5 *In terms of sub-Section 2 of Section 2 of the Customs Act, 1962, "assessment" means determination of the dutiability of any goods and the amount*

of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) or under any other law for the time being in force, with reference to –

(a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;
(b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;
(c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;
(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;
(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;]
(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods,
and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;"

11.6 *In terms of Section 111(m) of Customs Act, 1962 any goods which do not correspond in respect of value or in any other particular with the entry made under the Act or in the case of baggage with the declaration made under Section 77 of the Customs Act 1962 are liable to confiscation.*

11.7 *Section 112 of the Customs Act 1962 provides for 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 to penalty as provided therein in the Section.

11.8 *Section 114A of the Customs Act, 1962 provides for penalty for short-levy or non-levy of duty in certain cases - Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined:*

Provided *that where such duty or interest, as the case may be, 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 the 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 duty or interest, as the case may be, so determined:

***Provided** further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso :*

***Provided** also that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:*

***Provided** also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section 28AA, and twenty-five percent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect :*

***Provided** also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.*

11.9 *Section 114AA of the Customs Act, 1962 - 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 purpose of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

11.10 *Section 28(4) of the Customs Act, 1962 provides that where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of ,*

(a) collusion; or
(b) any wilful mis-statement; or
(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

11.11 *Section 28AA(1) stipulates that – the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.*

12. DEMAND INVOKING EXTENDED PERIOD, DUTY LIABILITY AND INTEREST

12.1 From all the foregoing discussions, it was seen that M/s. A.R. International has indulged in gross under-valuation in the import of goods

imported from China by way of mis-declaration of the actual transaction value. It was seen that the importer had resorted to undervaluation of the impugned imported goods with an intention to evade payment of appropriate Customs duty. The importer has admitted to the above mis-declaration of value and the consequent undervaluation of the goods. It was also seen that the Import Invoice submitted by the importer at the time of imports did not show the actual value as they were undervalued and understated values. The importer has admitted to the undervaluation, and having voluntarily submitted the actual/original commercial invoices of the under-valued goods, has voluntarily paid differential duty on the under-valued goods. Thus, the importer appears to have defraud the Government exchequer by not paying the appropriate Customs duty.

12.2 Thus, it was seen that the importer has suppressed the true value of their imported goods with a clear intention of evading payment of appropriate Customs duty. They appear to have indulged in wilful mis-statement of facts about value. Thus, in view of the above, it appears that the importer has indulged in wilful mis-declaration, mis-statement and suppression of facts in respect of value of goods, while doing self-assessment of goods imported by them. Therefore, the importer M/s. A.R. International appears liable for payment of the differential duty for the extended period under the provisions of clause (b) and clause (c) of Section 28(4) of the Customs Act, 1962. As the importer appears liable to pay differential Customs duty, they also appear liable to pay appropriate interest under the provision of Section 28AA of the Customs Act, 1962.

13. CONFISCATION AND PENALTY

13.1 The goods imported by M/s. A.R. International appear to be mis-declared and under-valued. This appears to have been done with intention to evade payment of appropriate Customs duty. Thus, as there appears to have been mis-declaration with regard to the value of the imported goods, it appears that they have rendered the impugned goods liable for confiscation under Section 111 (m) of the Customs Act, 1962. Further, in terms of Section 46 (4) of the Customs Act, 1962, the importer while presenting a Bill of Entry, at the foot thereof, was required to make and subscribe to a declaration as to the truth of the contents of such Bill of Entry and in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods. In the instant case, it appears that the Invoice presented to the Customs during the course of importation was not the true Invoice. Thus, in view of all the above, it appears that the goods are liable to confiscation under Section 111(m) of the Customs Act, 1962.

13.2 For rendering the imported goods liable to Confiscation, as explained in Para 12.1 above, M/s A.R. International, through its proprietor Shri Anil Agarwal and manager, Shri Rohit Arora appear to have rendered themselves liable for penal action under Section 112(a) and Section 112(b) of the Customs Act, 1962.

13.3 M/s. A. R. International by importing the impugned goods by way of wilful mis-statement and suppression of facts as explained in foregoing paras, to wilfully evade payment of Customs duty, appear to have rendered themselves liable to penalty under Section 114A of the Customs Act, 1962.

14. Role played by Shri Anil Agarwal, Proprietor of M/s. A.R. International

Shri Anil Agarwal, Proprietor of M/s. A.R. International has made plan to defraud the Government Exchequer of its legitimate Customs Duty by resorting to under valuation of the goods imported from China when they were very well aware that the value they had presented to the Customs authorities were not the correct value. He had presented Supplier's invoices to the Customs authorities wherein the values mentioned therein are not the true and correct transaction values of the product being imported. Further, the undervalued amount was diverted back to the supplier in cash/other channels by him. Thus, he had played a very active role in the undervaluation of the goods and being the proprietor of the M/s. A.R. International, have benefitted by the undervaluation. Thus, by the above wilful mis-declaration, mis-statement and suppression of facts, Shri Anil Agarwal, Proprietor of M/s. A.R. International has rendered himself liable for penalty under Section 114AA of the Customs Act, 1962.

15. Role played by Shri Rohit Arora, Manager of M/s. A.R. International

Shri Rohit Arora, Manager of M/s. A.R. International was actively involved in the plan to defraud the Government Exchequer of its legitimate Customs Duty by resorting to under valuation of the goods imported from China when they were very well aware that the value they had presented to the Customs authorities were not the correct value. He was indulged in presenting Supplier's invoices to the Customs authorities wherein the values mentioned therein were not the true and correct transaction values of the product being imported. Further, he was having knowledge that the undervalued amount was diverted back to the supplier in cash/other channels. Thus, he had played a very active role in the undervaluation of the goods and appears to have benefitted by the undervaluation. Thus, by the above wilful mis-declaration, mis-statement and suppression of facts, Shri Rohit Arora, Manager of M/s. A.R. International has rendered himself liable for penalty under Section 114AA of the Customs Act, 1962.

16.1 Accordingly, Show Cause Notice No. 29/2025-26/ADC/ZDC/ADJ/MCH dated 26.05.2025 was issued to the importer M/s. A.R. International (IEC No. 0617502382), calling upon it to show cause as to why:-

A. In respect of goods imported in the past as detailed at Annexure-A to the Show Cause Notice:

(i) The declared assessable value of Rs. 3,13,64,982/- (Rupees Three Crores Thirteen Lakhs Sixty-Four Thousand Nine Hundred and Eighty-Two Only) in respect of the import of goods by M/s. A.R. International, as detailed in Annexure-A to the Show Cause Notice, should not be rejected under the provisions of Rule 12 of the CVR, 2007 read with Section 14(1) of the Customs Act, 1962;

(ii) The ascertained assessable value calculated in respect of the import of goods by M/s. A.R. International amounting to Rs. 4,40,41,193/- (Rupees Four Crores Forty Lakhs Forty-One Thousand One Hundred and Ninety-Three Only) as detailed in Annexure-A should not be treated as the correct assessable value of the goods imported by them;

(iii) The differential Customs duties as detailed in Annexure-A to the Show Cause Notice amounting to Rs. 36,61,641/- (Rupees Thirty-Six Lakhs Sixty-One Thousand Six Hundred and Forty-One Only), should not be demanded and recovered from them under the provisions of Section 28(4) of the Customs Act, 1962 along with

interest under Section 28AA of the Customs Act, 1962;

(iv) The impugned imported goods with a total assessable value of Rs. 3,13,64,982/- (Rupees Three Crores Thirteen Lakhs Sixty-Four Thousand Nine Hundred and Eighty-Two Only) as mentioned in Annexure-A to the Show Cause Notice should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962;

(v) Penalty should not be imposed on them in terms of Section 112(a) and Section 112(b) or Section 114A of the Customs Act, 1962;

(vi) Penalty should not be imposed on them under Section 114AA of the Customs Act, 1962;

(vii) An amount of Rs. 36,61,641/- (Rupees Thirty-Six Lakhs Sixty-One Thousand Six Hundred and Forty-One Only) should not be appropriated against the differential duty payable by the importer out of Rs. 50,00,000/- (Rupees Fifty Lakhs Only) voluntarily paid by M/s. A.R. International vide Demand Draft No. 500972 dated 27.11.2024;

(viii) An amount of Rs. 5,14,266/- (Rupees Five Lakhs Fourteen Thousand Two Hundred and Sixty-Six Only) should not be appropriated against the applicable interest under Section 28AA of the Customs Act, 1962 payable by the importer out of Rs. 50,00,000/- (Rupees Fifty Lakhs Only) voluntarily paid by M/s. A.R. International vide Demand Draft No. 500972 dated 27.11.2024.

B. In respect of goods imported vide Bills of Entry No. 4735426 dated 27.07.2024, 4737950 dated 27.07.2024, 4737954 dated 27.07.2024 and 4738505 dated 27.07.2024, seized and subsequently provisionally released, as detailed at Annexure-B to the Show Cause Notice:

(i) The declared assessable value of Rs. 69,25,492/- (Rupees Sixty-Nine Lakhs Twenty-Five Thousand Four Hundred and Ninety-Two Only) in respect of the import of goods made vide Bills of Entry No. 4735426 dated 27.07.2024, 4737950 dated 27.07.2024, 4737954 dated 27.07.2024 and 4738505 dated 27.07.2024 by M/s. A.R. International, as detailed in Annexure-B to the Show Cause Notice, should not be rejected under the provisions of Rule 12 of the CVR, 2007 read with Section 14(1) of the Customs Act, 1962;

(ii) The ascertained assessable value calculated in respect of the import of goods made vide Bills of Entry No. 4735426 dated 27.07.2024, 4737950 dated 27.07.2024, 4737954 dated 27.07.2024 and 4738505 dated 27.07.2024 by M/s. A.R. International amounting to Rs. 86,97,371/- (Rupees Eighty-Six Lakhs Ninety-Seven Thousand Three Hundred and Seventy-One Only) as detailed in Annexure-B should not be treated as the correct assessable value of the goods imported by them;

(iii) The differential Customs duties as detailed in Annexure-B to the Show Cause Notice amounting to Rs. 5,33,537/- (Rupees Five Lakhs Thirty-Three Thousand Five Hundred and Thirty-Seven Only), should not be demanded and recovered from them under the provisions of Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA of the Customs Act, 1962;

(iv) The impugned imported goods with a total assessable value of Rs. 69,25,492/- (Rupees Sixty-Nine Lakhs Twenty-Five Thousand Four Hundred and Ninety-Two Only) as mentioned in Annexure-B to the Show Cause Notice should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962;

(v) Penalty should not be imposed on them in terms of Section 112(a) and Section 112(b) or Section 114A of the Customs Act, 1962;

(vi) Penalty should not be imposed on them under Section 114AA of the Customs Act, 1962;

(vii) The Bank Guarantee furnished during the course of provisional release of the seized goods imported vide Bills of Entry No. 4735426 dated 27.07.2024, 4737950 dated 27.07.2024, 4737954 dated 27.07.2024 and 4738505 dated 27.07.2024, should not be encashed and the amount thereof be adjusted and appropriated towards differential duty, fine and penalties.

16.2 Accordingly, Show Cause Notice was also issued to Shri Anil Agarwal, Proprietor of M/s. A.R. International, calling upon him to show cause as to why penalty should not be imposed upon him under Section 114AA of the Customs Act, 1962.

16.3 Accordingly, Show Cause Notice was also issued to Shri Rohit Arora, Manager of M/s. A.R. International, calling upon him to show cause as to why penalty should not be imposed upon him under Section 114AA of the Customs Act, 1962.

RECORDS OF PERSONAL HEARING

17. The Noticees were granted opportunities of personal hearing on 03.12.2025, 13.01.2026, and 18.02.2026, on which dates none of the Noticees appeared. A personal hearing was thereafter held on 20.02.2026, wherein Shri Vikas Mehta, Consultant and Authorised Representative, appeared through virtual mode on behalf of all three Noticees, viz. M/s. A.R. International, Shri Anil Agarwal (Proprietor), and Shri Rohit Arora (Manager). Shri Vikas Mehta, inter alia, submitted that:

(i) He requested for cross-examination of Shri Rohit Arora, Manager of M/s. A.R. International, on the ground that the letter along with invoices submitted by him to DRI, based on which demand is issued, was never shown to the proprietor of importer firm.

(ii) He also urged to drop personal penalty proposed against the Proprietor by stating that separate penalty is not imposable on proprietor and proprietorship firm.

DISCUSSION AND FINDINGS

18. I have carefully gone through Show Cause Notice No. 29/2025-26/ADC/ZDC/ADJ/MCH dated 26.05.2025, the Personal Hearing record dated 20.02.2026, and all the documentary evidence available on record. The Noticees

were granted opportunities of personal hearing on 03.12.2025, 13.01.2026, and 18.02.2026, on which dates none of the Noticees appeared. A personal hearing was thereafter held on 20.02.2026, wherein Shri Vikas Mehta, Consultant and Authorised Representative, appeared through virtual mode on behalf of all three Noticees. The principles of natural justice as enshrined in Section 122A of the Customs Act, 1962 have accordingly been complied with. The issues to be decided by me are:

(i) Whether the declared assessable value of **Rs. 3,13,64,982/-** (Rupees Three Crores Thirteen Lakhs Sixty-Four Thousand Nine Hundred and Eighty-Two Only) in respect of goods imported by M/s. A.R. International as detailed in Annexure-A to the SCN, and the declared assessable value of **Rs. 69,25,492/-** (Rupees Sixty-Nine Lakhs Twenty-Five Thousand Four Hundred and Ninety-Two Only) in respect of goods imported vide 4 Bills of Entry as detailed in Annexure-B to the SCN, are liable to be rejected under Rule 12 of the CVR, 2007 read with Section 14(1) of the Customs Act, 1962.

(ii) Whether the ascertained assessable value of **Rs. 4,40,41,193/-** (Annexure-A) and **Rs. 86,97,371/-** (Annexure-B) are to be treated as the correct assessable values of the imported goods under Rule 3 of the CVR, 2007.

(iii) Whether the imported goods covered under Annexure-A and Annexure-B are liable to confiscation under Section 111(m) of the Customs Act, 1962.

(iv) Whether the differential Customs duty of **Rs. 36,61,641/-** (Annexure-A) and **Rs. 5,33,537/-** (Annexure-B) are recoverable from M/s. A.R. International under Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA thereof.

(v) Whether penalty is imposable on M/s. A.R. International under Section 112(a), 112(b), or Section 114A of the Customs Act, 1962.

(vi) Whether penalty is imposable on M/s. A.R. International, Shri Anil Agarwal, Proprietor, and Shri Rohit Arora, Manager, under Section 114AA of the Customs Act, 1962.

(vii) Whether an amount of **Rs. 36,61,641/-** towards differential duty and **Rs. 5,14,266/-** towards interest under Section 28AA are liable to be appropriated from the voluntary payment of **Rs. 50,00,000/-** made by M/s. A.R. International vide Demand Draft No. 500972 dated 27.11.2024.

(viii) Whether the Bank Guarantee furnished during provisional release of goods covered under Annexure-B is liable to be encashed and adjusted towards differential duty, fine, and penalties.

19.1 I find that during the Personal Hearing on 20.02.2026, the Authorised Representative sought cross-examination of Shri Rohit Arora, Manager of M/s. A.R. International, on the ground that the letter along with copies of invoices submitted by him to DRI, based on which the demand has been raised in the SCN,

was never shown to the Proprietor Shri Anil Agarwal and hence cannot be relied upon.

19.2 I find this contention to be entirely devoid of merit. The documents submitted by Shri Rohit Arora to DRI were submitted on behalf of M/s. A.R. International as a firm, pursuant to the investigation being carried out against the importer. Shri Anil Agarwal, in his statement recorded on 29.08.2024 under Section 108 of the Customs Act, 1962, had himself stated that he would make the payment of the differential duty on his past imports as quantified by the Department. Further, Shri Anil Agarwal in his statement recorded on 29.08.2024 also submitted original and fake commercial invoices related to 4 Bills of Entry of Annexure-B. The submission of original invoices by the manager of the firm in furtherance of the investigation, and their subsequent inclusion in the SCN as relied upon documents, does not give rise to any grievance requiring cross-examination. The firm and its authorised representative cannot claim ignorance of documents that the firm's own personnel placed before the investigating authority.

19.3 I further find that the statements of Shri Rohit Arora and Shri Anil Agarwal are not mere third-party statements but are direct admissions made by the key persons of the importer firm, the manager and the proprietor respectively, in their own right. Both have independently admitted to the practice of undervaluation, the preparation and submission of fake/edited commercial invoices to Customs through the CHA, and the routing of the differential payment to Chinese suppliers through hawala channels. These admissions are mutually corroborating and constitute substantive evidence that does not require further corroboration through cross-examination.

19.4 It is a well-settled legal position that cross-examination is not a *sine qua non* of natural justice in quasi-judicial proceedings and may be denied where statements are corroborated by independent evidence. I place my reliance on the following binding precedents in support:

> *(a) Poddar Tyres (Pvt) Ltd. v. Commissioner – 2000 (126) E.L.T. 737 – Cross-examination is not part of natural justice but only of procedural justice and is not a sine qua non.*
>
> *(b) Shivom Ply-N-Wood Pvt. Ltd. v. Commissioner of Customs & C.E., Aurangabad – 2004 (177) E.L.T. 1150 (Tri.-Mumbai) – Cross-examination cannot be claimed as a matter of right.*
>
> *(c) Patel Engg. Ltd. v. UOI – 2014 (307) ELT 862 (Bom.) – Denial of cross-examination does not amount to violation of natural justice in every case; it depends on the particular facts and circumstances.*
>
> *(d) Suman Silk Mills Pvt. Ltd. v. Commissioner – 2002 (142) E.L.T. 640 (Tri.-Mumbai) – No infraction of principles of natural justice where witnesses are not cross-examined when statements are confessional in nature.*
>
> *(e) Commissioner of Customs, Hyderabad v. Tallaja Impex – 2012 (279) ELT*

433 (Tri.) – In quasi-judicial proceedings, strict rules of evidence need not be followed; cross-examination cannot be claimed as a matter of right.

19.5 In view of the foregoing, I find that the request for cross-examination is not sustainable on facts or in law. The statements of Shri Rohit Arora and Shri Anil Agarwal are confessional in nature, both persons have independently and voluntarily admitted to the preparation of fake/edited commercial invoices, the quantum and mechanism of undervaluation, and the hawala route for payment of differential amounts to Chinese suppliers. These admissions are mutually corroborating and are further reinforced by the recovery of dual invoices bearing the same invoice number under Panchanama dated 01.08.2024 and the voluntary submission of original commercial invoices by the firm. No counter-evidence or rebuttal has been placed on record by any of the Noticees. Accordingly, the request for cross-examination is rejected.

Rejection of Declared Assessable Value:

20.1 Regarding the first issue of rejection of the declared assessable values, I find that M/s. A.R. International, an importer and trader of power tools from China, filed Bills of Entry declaring values of goods imported from Chinese suppliers which were understated and manipulated. The total declared assessable value across the Bills of Entry in Annexure-A was **Rs. 3,13,64,982/-** and in Annexure-B was **Rs. 69,25,492/-.**

20.2 I find that during the search conducted at the business premises of M/s. Durga Machine Tools on 01.08.2024 by the officers of DRI Patna Regional Unit under Section 105 of the Customs Act, 1962, certain documents pertaining to M/s. A.R. International were also recovered. This is consistent with the fact that Shri Rohit Arora, Manager of M/s. A.R. International, was also concurrently managing the affairs of M/s. Durga Machine Tools and all billing and accounting work of both firms was being performed from the premises of M/s. Durga Machine Tools. Two sets of commercial invoices pertaining to M/s. A.R. International bearing the same invoice number but different total amounts were found specifically, dual invoices bearing invoice numbers NYH/1803202403 dated 18.03.2024 (original: 34,295.95 USD; fake: 16,672 USD, related to BE 3008800 dated 13.04.2024) and NT20230502MG dated 02.05.2023 (original: 87,823.52 USD; fake: 37,272 USD, related to BE 6193203 dated 31.05.2023), each pair consisting of one original invoice reflecting the actual higher price and one fake/edited invoice submitted to Customs for clearance.

20.3 I find that Shri Rohit Arora, Manager of M/s. A.R. International, in his statement recorded on 14.08.2024 under Section 108 of the Customs Act, 1962, admitted that: (i) he was responsible for communication with Chinese suppliers and preparation of import documents including commercial invoices and packing lists for M/s. A.R. International; (ii) he was aware that M/s. A.R. International was importing goods at undervalued prices; (iii) he used to prepare commercial invoices by reducing the unit price of each product, thereby reducing the overall assessable value, and prepared corresponding packing lists; (iv) the quantum of

undervaluation for each consignment was decided by Shri Anil Agarwal; (v) the fake/edited commercial invoices were provided to the CHA (M/s. Vansh Logistics) through WhatsApp for filing of Bills of Entry before Customs Authorities; (vi) the differential amount between the original and fake invoice was paid to agents of Chinese suppliers in Indian currency in cash, which ultimately reached the suppliers through hawala channels; and (vii) the motive was to evade Customs duty.

20.4 I find that Shri Anil Agarwal, Proprietor of M/s. A.R. International, in his statement recorded on 29.08.2024 under Section 108 of the Customs Act, 1962, corroborated and confirmed all the above material facts. He admitted that: (i) he, through M/s. A.R. International, was engaged in importing goods from China by resorting to undervaluation; (ii) he used to prepare commercial invoices with reduced unit prices or had the same done by his manager Shri Rohit Arora as per his directions; (iii) fake/edited commercial invoices with reduced assessable value were sent to the CHA for filing of Bills of Entry; (iv) the motive behind creating fake/edited invoices was to evade Customs duty; and (v) he undertook to make payment of the differential duty liability on his past as well as live imports.

20.5 I further find that M/s. A.R. International, vide their letter dated 28.11.2024, submitted copies of 19 original/actual commercial invoices corresponding to the Bills of Entry as detailed in Annexure-A, wherein the transaction value was undervalued in the Bills of Entry filed before Customs Authorities. Additionally, Shri Anil Agarwal in his statement dated 29.08.2024 submitted original and fake commercial invoices related to the 4 Bills of Entry covered under Annexure-B. The importer thus voluntarily acknowledged and furnished the actual transaction values in respect of both Annexure-A and Annexure-B. In view of this, the declared values in respect of all the imports detailed in Annexure-A and Annexure-B are admittedly manipulated, fabricated, and false, and are accordingly liable for rejection under Rule 12 [Explanation (1)(iii)(f)] of the CVR, 2007 read with Section 14 of the Customs Act, 1962. I therefore hold that the declared assessable values of **Rs. 3,13,64,982/-** (Annexure-A) and **Rs. 69,25,492/-** (Annexure-B) stand rejected.

Determination of Assessable Value:

21.1 Regarding the second issue of determination of the correct assessable value, I find that the importer has voluntarily submitted the actual/original commercial invoices for all the Bills of Entry covered under Annexure-A vide letter dated 28.11.2024, and for the 4 Bills of Entry covered under Annexure-B through the statement of Shri Anil Agarwal dated 29.08.2024. Both Shri Anil Agarwal and Shri Rohit Arora have, in their respective statements, confirmed that the original invoices reflect the price actually paid or payable to the Chinese suppliers, the differential amount being remitted through hawala channels over and above the banking payment made as per the fake invoice.

21.2 I find that since the importer themselves have admitted the actual transaction values and furnished the original invoices representing the price actually paid to the suppliers, the ascertained assessable values based on the original invoices are

appropriately determinable as the transaction values under Rule 3 of the CVR, 2007. The SCN has computed the total ascertained assessable value at **Rs. 4,40,41,193/-** for Annexure-A and **Rs. 86,97,371/-** for Annexure-B based on these original invoices.

21.3 I find no reason to deviate from this computation. The importer has not placed any material before me to challenge the ascertained assessable values or the computation methodology. I accordingly hold that the ascertained assessable value of **Rs. 4,40,41,193/-** (Rupees Four Crores Forty Lakhs Forty-One Thousand One Hundred and Ninety-Three Only) in respect of Bills of Entry mentioned in Annexure-A, and **Rs. 86,97,371/-** (Rupees Eighty-Six Lakhs Ninety-Seven Thousand Three Hundred and Seventy-One Only) in respect of Bills of Entry mentioned in Annexure-B, as detailed in the respective Annexures to the SCN, are the correct assessable values of the imported goods under Rule 3 of the CVR, 2007.

Confiscation of goods covered under Annexure-A to the SCN:

22.1 Regarding the third issue, I find that the Show Cause Notice has proposed confiscation of the impugned goods under Section 111(m) of the Customs Act, 1962. The relevant provisions of Section 111 of the Customs Act, 1962 are reproduced below:

> *" 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..."*

22.2 I find that M/s. A.R. International filed Bills of Entry declaring false assessable values, values that did not correspond with the actual transaction values of the imported goods. The goods imported did not correspond, in respect of value, with the entries made in the Bills of Entry under the Customs Act, 1962. They are therefore liable to confiscation under Section 111(m) of the Customs Act, 1962.

22.3 I further find that, as recorded in their statements, Shri Anil Agarwal and Shri Rohit Arora had caused the declaration to the Customs authorities as to the truth of the contents of the Bills of Entry under Section 46(4) of the Customs Act, 1962, while knowingly submitting fake/edited commercial invoices. The presentation of false invoices in support of such a declaration makes the non-correspondence with the entry manifest and squarely attracts Section 111(m) of the Customs Act, 1962.

22.4 Once the goods are held liable for confiscation, the next question before me is whether to allow the release of the impugned goods covered under Annexure-A on Redemption Fine. I find sub-section (1) of Section 125 of the Customs Act, 1962 prescribes that:

> *"Wherever confiscation of any goods is authorized by this Act, the officer adjudicating 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."

22.5 Further, I find that the Hon'ble courts in various judicial pronouncements have held that the physical availability of the goods does not have any significance for imposition of redemption fine under Section 125 of the Act. In this regard, I place my reliance on the following judgments:

(i) In case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) regarding imposition of Redemption Fine in absence of goods liable for confiscation, after observing decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc. reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A.120(SC), the Hon'ble Madras High Court held in para 23 of the judgment that "The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularised, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorised by this Act....", brings out the point clearly. The power to impose redemption fine springs from the authorisation of confiscation of goods provided for under Section 111 of the Act. When once power of authorisation for confiscation of goods gets traced to the said Section 111 of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing from Section 111 only. Hence, the payment of redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act."

(ii) In the case of Synergy Fertichem Pvt. Ltd. Vs State of Gujarat as reported in 2019(12) TMI 1213, the Hon'ble High Court of Gujarat, relying on the judgement of the Apex Court in the case of Weston Components Ltd. vs. Commissioner of Customs, New Delhi, has observed that "The per-requisite for making an offer of fine under Section 130 of the Act is pursuant to the finding that the goods are liable to be confiscated. In other words, if there is no authorisation for confiscation of such goods, the question of making an offer by the proper officer to pay the "redemption fine", would not arise. Therefore, the basic premise upon which the citadel of Section 130 of the Act rests is that the goods in question are liable to be confiscated under the Act. It, therefore, follows that what is sought to be offered to be redeemed, are the goods, but not the improper conduct of the owner to transport the goods in contravention of the

provisions of the Act or the Rules."

It is amply clear from the said section that, where the confiscated goods are not prohibited for import, discretion has been vested in the adjudicating authority to decide the issue on the basis of the facts and circumstances involved. Accordingly, even though the goods covered under Annexure-A to the SCN, are not physically available for confiscation as they have already been sold in the domestic market, I find it appropriate to impose Redemption Fine in lieu of confiscation. Therefore, I hold that the imported goods covered under Bills of Entry mentioned in Annexure-A are liable to confiscation under Section 111(m) of the Customs Act, 1962. Since the goods are not prohibited goods, I give an option to M/s. A.R. International to redeem the same on payment of Redemption Fine under Section 125 of the Customs Act, 1962.

Confiscation of goods covered under Annexure-B to the SCN (Provisionally Released):

22.6 I further hold that the imported goods covered under the 4 Bills of Entry detailed in Annexure-B, having total assessable value of **Rs. 69,25,492/-** (Rupees Sixty-Nine Lakhs Twenty-Five Thousand Four Hundred and Ninety-Two Only), are also liable to confiscation under Section 111(m) of the Customs Act, 1962 for the same reasons as discussed in paras 22.1, 22.2 and 22.3 above.

22.7 I find that, in the present case, these goods have already been provisionally released on execution of Bond and Bank Guarantee. The Hon'ble Supreme Court in *Weston Components Ltd. v. Commissioner of Customs, New Delhi, 2000 (115) ELT 278 (SC)*, has held that the mere fact that the goods were released on execution of a bond would not take away the power of the customs authorities to levy redemption fine if subsequently it is found that the import was not valid or that there was any other irregularity which would entitle the customs authorities to confiscate the said goods. Accordingly, even though the goods are not physically available for confiscation having already been provisionally released, I find it appropriate to impose Redemption Fine in lieu of confiscation under Section 125 of the Customs Act, 1962. Since the goods are not prohibited goods, I give an option to M/s. A.R. International to redeem the same on payment of Redemption Fine under Section 125 of the Customs Act, 1962.

Demand of Differential Duty:

23.1 Regarding the fourth issue of demand of differential Customs duty, I find that consequent upon rejection of the declared assessable values and determination of the correct assessable values as discussed above, M/s. A.R. International has short-paid Customs duty on all the Bills of Entry detailed in Annexure-A to the SCN. The position in respect of Annexure-A and Annexure-B is as under:

	Annexure-A (Past Consignment)	**Annexure-B** (Provisionally released Consignment)
Declared Assessable Value	Rs. 3,13,64,982/-	Rs. 69,25,492/-

Ascertained Assessable Value	Rs. 4,40,41,193/-	Rs. 86,97,371/-
Duty Paid by Importer	Rs. 92,52,266/-	Rs. 20,84,130/-
Ascertained Duty	Rs. 1,29,13,907/-	Rs. 26,17,667/-
Differential Duty Payable	**Rs. 36,61,641/-**	**Rs. 5,33,537/-**

23.2 I find that the extended period of five years under Section 28(4) of the Customs Act, 1962 has been invoked in respect of the Bills of Entry detailed in Annexure-A. Section 28(4) enables recovery of duty short-paid by reason of collusion, wilful mis-statement, or suppression of facts by the importer, exporter, or their agent or employee. The following facts, individually and collectively, establish wilful mis-statement and suppression in respect of Annexure-A:

(a) M/s. A.R. International deliberately prepared two sets of commercial invoices, one original reflecting the actual price and one fake with reduced prices, for the same consignment bearing the same invoice number and date. The fake invoices were furnished to Customs through the CHA for filing of Bills of Entry, while the original invoices were concealed.

(b) Shri Rohit Arora admitted that fake invoices were generally created and original invoices deleted as soon as the imported goods were cleared by Customs, which reflects a deliberate and systematic effort at suppression of the actual transaction value.

(c) The differential amount between the actual and declared prices was remitted to Chinese suppliers through hawala channels by making cash payments to the agents of the suppliers. This elaborate payment arrangement was devised specifically to conceal the actual transaction value from Customs.

(d) The undervaluation was a systematic practice resorted to across multiple consignments as evidenced by the 19 Bills of Entry in Annexure-A.

(e) The CHA, M/s. Vansh Logistics, is admitted to have been made aware of the undervaluation and was provided fake/edited invoices through WhatsApp, indicating that the concealment was orchestrated at multiple levels.

23.3 In the above circumstances, I hold that the extended period under Section 28(4) of the Customs Act, 1962 has been validly invoked in respect of Annexure-A. I further hold that the differential Customs duty of **Rs. 36,61,641/-** (Rupees Thirty-Six Lakhs Sixty-One Thousand Six Hundred and Forty-One Only) in respect of Bills of Entry mentioned in Annexure-A to the SCN, is recoverable from M/s. A.R. International under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA thereof.

23.4 In respect of the 4 Bills of Entry detailed in Annexure-B, I find that the said Bills of Entry were filed with undervalued and manipulated invoices in the same

manner as the Bills of Entry in Annexure-A. The goods covered under Annexure-B were seized vide Seizure Memorandum dated 17.08.2024 under Section 110 of the Customs Act, 1962 and were subsequently provisionally released under Section 110A of the Customs Act, 1962 on execution of Bond of **Rs. 86,97,490/-** and Bank Guarantee No. 6287NDDG00025325 of **Rs. 14,55,000/-**, pending adjudication. I find that the appropriate provision applicable to the seized goods covered under Annexure-B is Section 17(4) of the Customs Act, 1962, which provides for re-assessment of self-assessed Bills of Entry where the proper officer is not satisfied with the self-assessment made by the importer. The SCN has invoked Section 28(4) in respect of Annexure-B as well; however, in view of the settled legal position that non-mention of a statutory provision or mention of a wrong provision is not fatal to the proceedings so long as the substance of the allegations is clearly set out in the Show Cause Notice, I place reliance on the following judicial pronouncements:

> *(i) Hon'ble CESTAT, Ahmedabad in the case of Geedeelon Texo-Twist Pvt. Ltd. Vs Commissioner C.Ex & Customs, Surat-II – 2009 (238) E.L.T. 455 (Tri.-Ahmd.) – it is settled law that quoting of wrong sections or not mentioning of specific Sections of Customs Act does not vitiate the proceedings.*
>
> *(ii) Five Judge Bench of the Hon'ble Supreme Court in Union of India v. Tulsiram Patel, (1985) 3 SCC 398 – "Further, even the mention of a wrong provision or the omission to mention the provision which contains the source of power will not invalidate an order/notice where source of such power exists."*
>
> *(iii) Hon'ble CESTAT, Principal Bench Delhi in M/s. Jagson International Ltd. Vs Commissioner of Customs – 2006 (199) E.L.T. 553 (Tri.-Del.), upheld by Hon'ble Supreme Court in 2015 (323) E.L.T. 243 (S.C.) – Non-mention of statutory provision not fatal when sufficient averment in Show Cause Notice brings out the substance of the allegations and the requisite ingredients of the provision are set out.*
>
> *(iv) Hon'ble Supreme Court in M/s. Fortune Impex Vs Commissioner of Customs, Kolkata – 2004 (167) E.L.T. A134 (S.C.) – Non-mention of the particular section of Customs Act, 1962 would not vitiate the proceedings particularly when allegation and charges are mentioned in clear terms in the Show Cause Notice.*

23.5 In view of the above, I order re-assessment of the 4 Bills of Entry detailed in Annexure-B under Section 17(4) of the Customs Act, 1962 on the re-determined assessable value of **Rs. 86,97,371/-** (Rupees Eighty-Six Lakhs Ninety-Seven Thousand Three Hundred and Seventy-One Only). Consequently, I hold that the total re-determined duty liability is **Rs. 26,17,667/-** as against the duty paid on the declared assessable value of **Rs. 20,84,130/-**, resulting in a differential duty of **Rs. 5,33,537/-** (Rupees Five Lakhs Thirty-Three Thousand Five Hundred and Thirty-Seven Only).

Penalty under Section 112 and Section 114A:

24.1 Regarding the fifth issue of penalties, I find that two different penalty provisions are applicable in this case depending on the nature of the demand confirmed in respect of Annexure-A and Annexure-B to the SCN, respectively.

24.2 In respect of Annexure-A to the SCN, I find that Section 114A of the Customs Act, 1962 provides for a penalty equal to the duty determined under Section 28(8) in cases where duty has been short-levied by reason of wilful mis-statement or suppression of facts. I find that M/s. A.R. International filed Bills of Entry covered under Annexure-A declaring undervalued goods by submitting fake/edited commercial invoices with reduced assessable values to the Customs Broker for filing before Customs Authorities, while concealing the original/actual commercial invoices. As held above, this conduct constitutes wilful mis-statement and suppression of facts. Accordingly, M/s. A.R. International is liable to penalty under Section 114A of the Customs Act, 1962. In terms of the proviso to Section 114A, if the differential duty and applicable interest thereon under Section 28AA are paid within thirty days from the date of communication of this Order, the penalty shall stand reduced to 25% of the duty so determined.

24.3 In view of the last proviso to Section 114A of the Customs Act, 1962, which provides that where penalty has been levied under Section 114A, no penalty shall be levied under Section 112, I accordingly refrain from imposing penalty on M/s. A.R. International under Section 112(a) and Section 112(b) of the Customs Act, 1962 in respect of the Bills of Entry covered under Annexure-A to the SCN.

24.4 In respect of Annexure-B to the SCN, I find that Section 112(a)(ii) of the Customs Act, 1962 provides for imposition of penalty on any person who does or omits to do any act which renders goods liable to confiscation under Section 111, where the goods are dutiable goods other than prohibited goods. In the present case, the goods covered under Annexure-B are dutiable goods which have been held liable to confiscation under Section 111(m) of the Customs Act, 1962. I find that M/s. A.R. International, by filing the 4 Bills of Entry covered under Annexure-B with fake/edited commercial invoices reflecting undervalued assessable values, has committed acts which have rendered the goods liable to confiscation under Section 111(m) of the Customs Act, 1962. M/s. A.R. International is accordingly liable to penalty under **Section 112(a)(ii)** of the Customs Act, 1962 in respect of the goods covered under Annexure-B to the SCN.

24.5 I further find that Section 114A of the Customs Act, 1962 is not applicable in respect of the goods covered under Annexure-B, since the said provision is applicable only where duty is determined under Section 28 of the Customs Act, 1962, and the goods covered under Annexure-B have been dealt with under Section 17(4) thereof. I also find that no separate penalty under Section 112(b) is warranted in respect of Annexure-B, as the acts of M/s. A.R. International which rendered the goods liable to confiscation are already covered under and addressed by the penalty imposed under Section 112(a)(ii) of the Customs Act, 1962.

Penalty under Section 114AA on M/s. A.R. International:

25. Regarding the sixth issue of proposed penalty under Section 114AA of the Customs Act, 1962, I find that Section 114AA provides that 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 purpose of this Act. I find that M/s. A.R. International, as a firm, caused the filing of Bills of Entry before Customs Authorities supported by fake/edited commercial invoices reflecting reduced assessable values. These invoices were false and incorrect in a material particular, namely the price/value of the imported goods. The firm thus knowingly caused the use of documents which were false in material particulars in the transaction of business under the Customs Act, 1962, and is therefore liable to penalty under Section 114AA of the Customs Act, 1962.

Penalty under Section 114AA on Shri Anil Agarwal, Proprietor:

26.1 Regarding the penalty proposed on Shri Anil Agarwal, Proprietor of M/s. A.R. International, under Section 114AA of the Customs Act, 1962, the Authorised Representative submitted during the Personal Hearing that a separate penalty cannot be imposed on the proprietor in addition to the penalty on the proprietorship firm as both are the same legal entity, and such levy would amount to double jeopardy.

26.2 I find this submission to be legally untenable. Section 114AA does not provide any exemption for a proprietor from independent liability merely because the firm is also penalised. The liability of a proprietor under Section 114AA is personal and flows from his own individual act of knowingly making, signing, using, or causing to be made, signed, or used, a false document. It is well settled that while a proprietorship firm and its proprietor are the same legal entity for civil purposes, penal liability under Section 114AA requires independent examination of the individual's own conduct and knowledge, and the personal liability of the proprietor is not extinguished merely because the firm is also held liable.

26.3 I find that Shri Anil Agarwal, Proprietor of M/s. A.R. International, in his own statement recorded on 29.08.2024 admitted that: (i) he used to prepare commercial invoices with reduced unit prices or had the same done by his manager as per his directions; (ii) the quantum of undervaluation for each consignment was decided by him; (iii) fake commercial invoices were sent to the CHA as per his directions; (iv) he diverted the differential amount to the Chinese suppliers in cash through hawala; and (v) his acts resulted in evasion of Customs duty.

26.4 These admissions clearly establish that Shri Anil Agarwal was the directing mind behind the undervaluation scheme. He knowingly and intentionally caused the preparation and use of false/edited commercial invoices, which were false in material particulars, in the transaction of business under the Customs Act, 1962. He was fully aware of the undervaluation being carried out and the fake invoices being submitted to Customs, and had himself decided the quantum of

undervaluation for each consignment. He has accordingly rendered himself personally liable to penalty under Section 114AA of the Customs Act, 1962.

Penalty under Section 114AA on Shri Rohit Arora, Manager:

27.1 Regarding the penalty proposed on Shri Rohit Arora, Manager of M/s. A.R. International, under Section 114AA of the Customs Act, 1962, I find that Shri Rohit Arora, in his statement recorded on 14.08.2024 admitted that: (i) he used to prepare the fake/edited commercial invoices by reducing the unit price of each product, the quantum of undervaluation for each consignment having been decided by Shri Anil Agarwal; (ii) he also prepared the corresponding fake packing lists; (iii) he provided these fake invoices to the CHA through WhatsApp for filing of Bills of Entry before Customs; (iv) he was fully aware that the goods were being imported by resorting to undervaluation; and (v) creation of fake invoices was done to evade Customs duty.

27.2 I find that Shri Rohit Arora was not merely an instrument of the proprietor's directions but an active and knowing participant in the scheme. He personally created the false documents i.e. the fake commercial invoices, which were used in the transaction of business under the Customs Act, 1962 for the purpose of wrongful self-assessment and duty evasion. His individual knowledge and intent are established from his own admissions. He has accordingly rendered himself personally liable to penalty under Section 114AA of the Customs Act, 1962.

Appropriation of Voluntary Payment:

28. I find that M/s. A.R. International, vide Demand Draft No. 500972 dated 27.11.2024, made a voluntary upfront payment of **Rs. 50,00,000/-** (Rupees Fifty Lakhs Only), which was deposited vide TR6 Challan No. 1702 dated 04.12.2024 [Demand Draft No. 500972 dated 27.11.2024]. I hold that an amount of **Rs. 36,61,641/-** (Rupees Thirty-Six Lakhs Sixty-One Thousand Six Hundred and Forty-One Only) being the differential duty confirmed in respect of Annexure-A to the SCN, and an amount of **Rs. 5,14,266/-** (Rupees Five Lakhs Fourteen Thousand Two Hundred and Sixty-Six Only) being the interest payable thereon under Section 28AA of the Customs Act, 1962, aggregating to **Rs. 41,75,907/-** (Rupees Forty-One Lakhs Seventy-Five Thousand Nine Hundred and Seven Only), shall stand appropriated from the said voluntary payment of Rs. 50,00,000/-. The balance amount of **Rs. 8,24,093/-** (Rupees Eight Lakhs Twenty-Four Thousand and Ninety-Three Only) remaining after such appropriation shall be adjusted towards the redemption fine, and penalties confirmed in this Order.

Enforcement of Bond and Bank Guarantee:

29. I find that M/s. A.R. International, at the time of provisional release of the goods covered under Bills of Entry mentioned in Annexure-B, had executed a Bond of **Rs. 86,97,490/-** and furnished a Bank Guarantee of **Rs. 14,55,000/-** bearing No. 6287NDDG00025325 dated 12.12.2024, as security towards redemption fine and penalties. In view of the differential duty, redemption fine, and penalties confirmed in respect of Annexure-B as determined in this Order, I hold that the

Bank Guarantee of **Rs. 14,55,000/-** shall be encashed and the amount thereof be adjusted and appropriated towards the differential duty, redemption fine, and penalties confirmed in this Order. The Bond of **Rs. 86,97,490/-** shall stand enforced to the extent necessary for recovery of any remaining confirmed dues in respect of Annexure-B to the SCN. If the entire amount of confirmed dues comprising differential duty, interest, redemption fine, and penalties is paid in full by M/s. A.R. International, the Bond and Bank Guarantee shall stand released.

ORDER

30. In view of the foregoing Discussion and Findings, I pass the following Order:

30.1 In respect of goods covered under Bills of Entry mentioned in Annexure-A to the SCN:

(i) I hold that the declared assessable values in the Bills of Entry detailed in Annexure-A to SCN, amounting to **Rs. 3,13,64,982/-** (Rupees Three Crores Thirteen Lakhs Sixty-Four Thousand Nine Hundred and Eighty-Two Only), are hereby rejected under Rule 12 of the CVR, 2007 read with Section 14(1) of the Customs Act, 1962;

(ii) I hold that the ascertained assessable value of **Rs. 4,40,41,193/-** (Rupees Four Crores Forty Lakhs Forty-One Thousand One Hundred and Ninety-Three Only) in respect of Annexure-A to the SCN, determined on the basis of the actual/original commercial invoices furnished by the importer, is the correct assessable value of the imported goods under Rule 3 of the CVR, 2007;

(iii) I hold that the imported goods covered under Bills of Entry mentioned in Annexure-A to the SCN, having total assessable value of **Rs. 4,40,41,193/-** (Rupees Four Crores Forty Lakhs Forty-One Thousand One Hundred and Ninety-Three Only), are liable to confiscation under Section 111(m) of the Customs Act, 1962. However, I give an option to M/s. A.R. International to redeem the same on payment of Redemption Fine of **Rs. 9,00,000/-** (Rupees Nine Lakhs Only) under Section 125 of the Customs Act, 1962;

(iv) I confirm the demand of differential Customs duty of **Rs. 36,61,641/-** (Rupees Thirty-Six Lakhs Sixty-One Thousand Six Hundred and Forty-One Only) in respect of Bills of Entry mentioned in Annexure-A to the SCN, recoverable from M/s. A.R. International under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA thereof;

(v) I impose a penalty of **Rs. 36,61,641/-** (Rupees Thirty-Six Lakhs Sixty-One Thousand Six Hundred and Forty-One Only) on M/s. A.R. International under Section 114A of the Customs Act, 1962 in respect of the goods covered under Annexure-A to the SCN. In terms of the proviso to Section 114A, where the duty and interest determined under Section 28AA, along with the penalty so determined, are paid within thirty days from the date of communication of this Order, the penalty payable shall stand reduced to 25% of the duty so determined;

(vi) An amount of **Rs. 36,61,641/-** (Rupees Thirty-Six Lakhs Sixty-One Thousand Six Hundred and Forty-One Only) being the differential duty confirmed in respect of Annexure-A, and an amount of **Rs. 5,14,266/-** (Rupees Five Lakhs Fourteen Thousand Two Hundred and Sixty-Six Only) being the interest payable thereon under Section 28AA of the Customs Act, 1962, aggregating to **Rs. 41,75,907/-** (Rupees Forty-One Lakhs Seventy-Five Thousand Nine Hundred and Seven Only), shall stand appropriated from the voluntary payment of **Rs. 50,00,000/-** (Rupees Fifty Lakhs Only) made by M/s. A.R. International vide Demand Draft No. 500972 dated 27.11.2024 and deposited vide TR6 Challan No. 1702 dated 04.12.2024. The balance amount of **Rs. 8,24,093/-** (Rupees Eight Lakhs Twenty-Four Thousand and Ninety-Three Only) shall stand adjusted towards redemption fine, penalties, and other dues confirmed in this Order.

30.2 In respect of goods covered under Bills of Entry mentioned in Annexure-B to the SCN:

(i) I hold that the declared assessable values in the 4 Bills of Entry detailed in Annexure-B to the SCN, amounting to **Rs. 69,25,492/-** (Rupees Sixty-Nine Lakhs Twenty-Five Thousand Four Hundred and Ninety-Two Only), are hereby rejected under Rule 12 of the CVR, 2007 read with Section 14(1) of the Customs Act, 1962;

(ii) I hold that the ascertained assessable value of **Rs. 86,97,371/-** (Rupees Eighty-Six Lakhs Ninety-Seven Thousand Three Hundred and Seventy-One Only) in respect of Annexure-B to the SCN, determined on the basis of the actual/original commercial invoices furnished by the importer, is the correct assessable value of the imported goods under Rule 3 of the CVR, 2007;

(iii) I hold that the imported goods covered under the 4 Bills of Entry mentioned in Annexure-B to the SCN, having total assessable value of **Rs. 86,97,371/-** (Rupees Eighty-Six Lakhs Ninety-Seven Thousand Three Hundred and Seventy-One Only), are liable to confiscation under Section 111(m) of the Customs Act, 1962. Since the goods are not prohibited goods, I give an option to M/s. A.R. International to redeem the same on payment of Redemption Fine of **Rs. 9,00,000/-** (Rupees Nine Lakhs Only) under Section 125 of the Customs Act, 1962;

(iv) I order re-assessment of the 4 Bills of Entry mentioned in Annexure-B to the SCN under Section 17(4) of the Customs Act, 1962 on the re-determined assessable value of **Rs. 86,97,371/-**, resulting in differential duty of **Rs. 5,33,537/-** (Rupees Five Lakhs Thirty-Three Thousand Five Hundred and Thirty-Seven Only) recoverable from M/s. A.R. International;

(v) I impose a penalty of **Rs. 50,000/-** (Rupees Fifty Thousand Only) on M/s. A.R. International under Section 112(a)(ii) of the Customs Act, 1962 in respect of the goods covered under Annexure-B to the SCN;

(vi) I order enforcement of the Bond of **Rs. 86,97,490/-** and Bank Guarantee of **Rs. 14,55,000/-** bearing No. 6287NDDG00025325 dated 12.12.2024, furnished by M/s. A.R. International at the time of provisional release of the goods covered under

Annexure-B, towards recovery of differential duty, interest, redemption fine, and penalties. If the entire amount of confirmed dues comprising differential duty, interest, redemption fine, and penalties is paid in full, the Bond and Bank Guarantee may be released.

30.3 Penalties under Section 114AA of the Customs Act, 1962:

(i) I impose a penalty of **Rs. 5,00,000/-** (Rupees Five Lakhs Only) on M/s. A.R. International under Section 114AA of the Customs Act, 1962;

(ii) I impose a penalty of **Rs. 2,00,000/-** (Rupees Two Lakhs Only) on Shri Anil Agarwal, Proprietor of M/s. A.R. International, under Section 114AA of the Customs Act, 1962;

(iii) I impose a penalty of **Rs. 1,00,000/-** (Rupees One Lakh Only) on Shri Rohit Arora, Manager of M/s. A.R. International, under Section 114AA of the Customs Act, 1962.

31. This order is issued without prejudice to any other action that may be taken against the importer/noticees 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.

32. Show Cause Notice No. 29/2025-26/ADC/ZDC/ADJ/MCH dated 26.05.2025 stands disposed of in the above terms.

Digitally signed by
Dipakbhai Zala
Date: 22-05-2026
16:48:32

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

To,

1. M/s. A.R. International,
Ground Floor, 27, Surya Nagar, Opp. Vaibhav Apartment,
Agra, Uttar Pradesh – 282 002

2. Shri Anil Agarwal, Proprietor of M/s. A.R. International,
Ground Floor, 27, Surya Nagar, Opp. Vaibhav Apartment,
Agra, Uttar Pradesh – 282 002

3. Shri Rohit Arora, Manager of M/s. A.R. International,
Ground Floor, 27, Surya Nagar, Opp. Vaibhav Apartment,
Agra, Uttar Pradesh – 282 002

Copy to:

1. The Additional Director General, DRI, Patna
2. The Deputy Commissioner, Review, Custom House, Mundra
3. The Deputy Commissioner, TRC, Custom House, Mundra
4. The Assistant Commissioner, EDI, Custom House, Mundra
5. Office Copy