प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
CUSTOM HOUSE, MUNDRA, KUTCH
MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421
Phone No. 02838-271029/423 FAX No. 02838-271425
Email:- group5-mundra@gov.in

A	फा .सं /.FILE NO.	CUS/APR/INV/656/2026-Gr 5-6
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/364 /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	17-10-2026
E	जारी करने की तिथि DATE OF ISSUE	17-10-2026
F	कारण बताओ नोटिस सं. एवं तिथि SCN NUMBER & DATE	SCN and PH waiver vide email dated 25.09.2026
G	नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER	M/s. A.R EXIM, 10th Floor, A-1002, Plot CS 222, Building No.3, Jahangir Boman Behram Marg, I.D. Origins, Mumbai, Maharashtra-400008

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

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 के अंतर्गत प्रपत्र सीए- 1 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-
   Any person aggrieved by this Order - in - Original may file an appeal under Section 128 of the 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 के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within Sixty Days 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 the Court Fees Act; it must be 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 a 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 ड्यूटी/दण्ड/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिए। 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 must be followed in all respects.

8. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (Appeals) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।
An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

M/S A.R EXIM (IEC-BPGPM5059F), having its office at 10th Floor, A-1002, Plot CS 222, Building No. 3, Jahangir Boman Behram Marg, I.D. Origins, Mumbai, Maharashtra-400008 (hereinafter referred to as "the Importer" for brevity), has imported a consignment as tabulated above (hereinafter referred to as "the impugned Goods") at Mundra Port vide Z-type Bill of Entry No. 3675080 dated 09.09.2026, for the SEZ Warehouse Unit M/S. OWS Warehouse Services LLP (IEC-0316943771). This office put the goods on hold for examination, with prior intimation to the Development Commissioner, APSEZ, Mundra. The above-said consignment was examined on 12.09.2026 in the presence of the pancha witnesses, the SEZ authorised representative, and the importer's authorised representative, under Panchnama dated 12.09.2026, drawn at the premises of M/S. OWS Warehouse Services LLP (SEZ Warehouse Unit), Survey No. 169, Sector-8, Village Dhruve, APSEZ, Mundra. The details of the goods as declared in the said Bill of Entry are as follows:

Table-I

Sr. No.	CTH	Description	Quantity	UQC
1	90041000	Sunglasses	3185	DOZ

2	90031100	Optical Frames	1110	DOZ
3	39269099	Keychain	1032.5	KGS
4	39239090	Sunglasses Cover	420.5	KGS
5	39269099	Plastic Strip	3360	KGS
6	44199090	Wooden Spatula	417	DOZ
7	65050090	Spa Cap	367.2	KGS
8	85437093	Saloon Accessories	2793	DOZ
9	96039000	Dusting Brush	750	DOZ
10	63049260	Towel	500	DOZ
11	84249000	Spray Pump	556	GRS
12	96151900	Hair Clip	83	DOZ

The importer has filed the said Bill of Entry by himself ("Filed by IEC himself") on the basis of Invoice No. GZ-K021 dated 14.08.2026 issued by M/s. Zhejiang Unit International Trading Co., Ltd., Hong Kong (terms: CIF Mundra), Packing List and Bill of Lading No. EGLV149606119426 dated 14.08.2026. The country of origin has been declared as China. The importer has declared the total invoice value as USD 23,705.36, on which the total assessable value has been arrived at Rs. 22,57,936/- (at the exchange rate of 1 USD = Rs. 95.25) and the total duty of Rs. 6,92,624/- has been shown as payable. The number of packages and the gross weight declared are 1494 and 24,030 Kgs, respectively.

2. Examination of the goods:

The examination of the impugned goods stuffed into the container no. EGSU1732738, covered under Z-Bill of Entry No. 3675080 dated 09.09.2026, was conducted under Panchnama dated 12.09.2026.

2.1. The Panchnama proceedings were conducted in the presence of independent Panch witnesses and the authorised representatives of the importer and SEZ unit. The importer's authorised representative produced the relevant import documents during the proceedings.

2.2. The container was placed for examination at the SEZ premises. The seals were verified and found intact. The weighment slip indicated a final cargo weight of 24,360 Kgs, compared with 24,030 Kgs declared in the Bill of Entry, Bill of Lading, and Packing List.

2.3. The container was thereafter opened, and the goods were de-stuffed and

segregated item-wise. The packages/bales were examined on a random basis and their weight and quantity were checked. Photographs were also taken during the examination. The details of the goods found during examination are as under:

Table-II

Sr. No.	Description	No. of Cartons/bales	Approx. weight (Kgs)	Quantity	UQC
1	Sunglasses	81	1962	38219	PCS
2	Optical Frames	22	342	13320	PCS
3	Keychain	35	1032	1032.5	KGS
4	Sunglasses Cover	25	420	420.5	KGS
5	Plastic Strip	140	3360	3360	KGS
6	Wooden Spatula	100	1330	5000	PCS
7	Spa Cap	17	367	367.2	KGS
8	Furniture fittings-drawer channel	446	5932	5932	KGS
9	Hinges	279	3842	3642	KGS
10	Beauty care machine	25	325	100	PCS
11	Salon plastic trolley	197	2892	456	PCS
12	Mirror	40	590	600	PCS
13	Dusting Brush	45	880	9000	PCS
14	Towel	10	590	6000	PCS
15	Spray nozzle	27	359	80000	PCS
16	Hair Clip	5	125	1000	PCS
	Total	1494	24348		

2.4 Further, on examination of the goods, prima facie the following were noticed:

(i) The importer had declared 12 items in the Bill of Entry, whereas 16 distinct items were found during examination. The goods declared under Sr. No. 8 of Table-I as “Saloon Accessories” were found to comprise Saloon Plastic Trolleys,

Beauty Care Machines and framed Mirrors. In addition, certain other goods, namely Furniture Fittings (Drawer Channels) and Hinges, were also found in the consignment, which were not separately declared in the Bill of Entry.

(ii) The remaining items found during examination broadly corresponded to the goods declared in the Bill of Entry. The quantities of these goods were generally in line with the declared quantities, with only minor variations.

(iii) Further, the weighment slip indicated a total cargo weight of 24,360 Kgs, whereas the approximate weight of the goods found during examination was 24,348 Kgs. Both were higher than the total weight of 24,030 Kgs declared in the Bill of Entry.

Thus, during examination, the goods declared under the description "Saloon Accessories" were found to comprise different articles, namely Saloon Plastic Trolleys, Beauty Care Machines and Mirrors. Further, Furniture Fittings (Drawer Channels) and Hinges were also found in the consignment without declaration. Accordingly, the goods appear to have been prima facie mis-declared with regard to their description and classification.

3. Re-determined Classification and quantity of Goods:

The importer had declared 12 items in the said Bill of Entry. However, during examination, 16 distinct items were found. The goods declared as "Saloon Accessories" were found to comprise Saloon Plastic Trolleys, Beauty Care Machines and Mirrors. Further, the consignment also included Furniture Fittings (Drawer Channels) and Hinges, which were not separately declared in the Bill of Entry.

3.1 Declared Classification of "Saloon Accessories"

The importer had classified the goods declared as "Saloon Accessories" under CTH 85437093. The relevant tariff heading is reproduced below:

8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:

854370 -- Other machines and apparatus

3.2 Beauty Care Machine: During examination, Beauty Care Machines were found amongst the goods declared as "Saloon Accessories". These machines are electrical apparatus with individual functions and therefore fall within the scope of CTH 8543. Accordingly, the Beauty Care Machines are appropriately classifiable under CTH 85437093, as declared by the importer. The relevant tariff heading is reproduced below:

8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:

854370 -- Other machines and apparatus

3.3 Saloon Plastic Trolley: During examination of the goods, the items declared as "Saloon Accessories" were found to include Saloon Plastic Trolleys. The said trolleys are made of plastic and are used in salons for keeping/holding articles and equipment. They are neither electrical machines nor apparatus having individual functions and, therefore, do not appear to be classifiable under CTH 85437093 declared by the importer. The Saloon Plastic Trolleys appear to be appropriately classifiable under tariff heading 94037000 - Furniture of plastics.

3.4 Framed Mirrors: During examination, Mirrors in framed form were found amongst the goods declared as “Saloon Accessories”. The said goods are glass mirrors fitted in frames and are not electrical machines or apparatus having individual functions. Therefore, they do not appear to be classifiable under CTH 85437093. Glass mirrors, whether or not framed, are covered under Heading 7009. Accordingly, the framed mirrors appear to be appropriately classifiable under CTH 70099200. The relevant tariff heading is reproduced below:

7009 Glass mirrors, whether or not framed, including rear-view mirrors:

70091000 -- Rear-view mirrors for vehicles

70099100 -- Other, unframed

70099200 -- Other, framed

Accordingly, the framed mirrors appear to be appropriately classifiable under CTH 70099200.

3.5 Furniture Fittings - Drawer Channels: During examination, Furniture Fittings (Drawer Channels) were found in the consignment, although the same were not separately declared in the Bill of Entry. The said goods are fittings used for installation in furniture and appear to be appropriately classifiable under CTH 83024200 - Other, suitable for furniture. The relevant tariff heading is reproduced below:

8302 Base metal mountings, fittings and similar articles suitable for furniture, doors,

staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base

metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base

metal; automatic door closers of base metal:

83024200 -- Other, suitable for furniture

3.6 Hinges: During examination, Hinges were also found in the consignment, which were not separately declared in the Bill of Entry. The said Hinges are metal fittings used for furniture and appear to be appropriately classifiable under CTH 83021090 - Other Hinges. The relevant tariff heading is reproduced below:

8302 Base metal mountings, fittings and similar articles suitable for furniture, doors,

staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base

metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base

metal; automatic door closers of base metal:

830210 -- Hinges

83021090-- Other

In view of the above examination findings, the goods declared under the single description "Saloon Accessories" were found to comprise different articles having distinct descriptions, nature and functions. While the Beauty Care Machines appear to be correctly classifiable under CTH 85437093, the Saloon Plastic Trolleys, Framed Mirrors, Furniture Fittings (Drawer Channels) and Hinges appear to be classifiable separately under their respective appropriate tariff headings, as discussed above. Further, the remaining declared items examined during the course of examination were found to correspond with the declared description in the Bill of Entry and their classification under the respective declared tariff headings appears to be in order. The details of all the goods with Re-determined CTH, description, and quantity are as below:

Table-III

Sr. No.	Goods found during examination	CTH declared in Bill of Entry	Re-determined CTH	Re-determined Quantity
1	Sunglasses	90041000	90041000	38,219 PCS
2	Optical Frames	90031100	90031100	13,320 PCS
3	Keychain	39269099	39269099	1,032.5 KGS
4	Sunglasses Cover	39239090	39239090	420.5 KGS
5	Plastic Strip	39269099	39269099	3,360 KGS
6	Wooden Spatula	44199090	44199090	5,000 PCS
7	Spa Cap	65050090	65050090	367.2 KGS
8	Furniture Fittings - Drawer Channel	Undeclared	83024200	5,932 KGS
9	Hinges	Undeclared	83021090	3,642 KGS
10	Beauty Care Machine	85437093	85437093	100 PCS
11	Salon Plastic Trolley	85437093	94037000	456 PCS
12	Mirror	85437093	70099200	600 PCS
13	Dusting Brush	96039000	96039000	9,000 PCS
14	Towel	63049260	63049260	6,000 PCS
15	Spray Nozzle	84249000	84249000	80,000 PCS

16	Hair Clip	96151900	96151900	1,000 PCS

4. Valuation of the Goods:

Further, as the goods found during examination in the subject Bill of Entry were mis-declared in terms of description and CTH, the declared value of the goods is liable for rejection, and the fair value of the goods needs to be re-determined on the basis of their correct description, quantity and CTH.

4.1 Rejection of declared value & Redetermination of Assessable Value: Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 provides that, subject to Rule 12, the value of imported goods shall be the transaction value adjusted in accordance with Rule 10. Rule 3(4) states that if value cannot be determined under sub-rule (1), it shall be determined by proceeding sequentially through Rules 4 to 9. Given reasonable doubt regarding the truth and accuracy of the declared value, it appears liable to rejection under Rule 12.

4.2 to 4.5 The value could not be determined under Rules 4 and 5 as reliable contemporaneous imports of identical or similar goods of the same quality and composition were not found; nor was the requisite data available for determination under Rules 7 and 8. Therefore, recourse was taken to Rule 9, which permits determination using reasonable means consistent with the principles and general provisions of the Rules and data available in India. Shri Anwar Y. Kukad, Chartered Engineer, inspected the goods and furnished Certificate No. AYK: VAL:03074:2026 dated 21.09.2026.

Table-IV

Sr.	Description	Quantity	Per unit CIF USD	Total CIF USD	Total CIF INR
1	Sunglasses	38,219 PCS	0.100	3,821.90	3,64,035.98
2	Optical Frames	13,320 PCS	0.067	887.11	84,497.42
3	Keychain	1,032.5 KGS	0.700	722.75	68,841.94
4	Sunglasses Cover	420.5 KGS	0.700	294.35	28,036.84
5	Plastic Strip	3,360 KGS	0.500	1,680.00	1,60,020.00
6	Wooden Spatula	5,000 PCS	0.125	625.00	59,531.25
7	Spa Cap	367.2 KGS	0.800	293.76	27,980.64
8	Furniture Fittings - Drawer Channel	5,932 KGS	1.785	10,588.62	10,08,566.06
9	Hinges	3,642 KGS	1.523	5,544.95	5,28,156.01

10	Beauty Care Machine	100 PCS	15.750	1,575.00	1,50,018.75
11	Saloon Plastic Trolley	456 PCS	1.312	598.41	56,998.44
12	Mirror	600 PCS	0.284	170.40	16,230.60
13	Dusting Brush	9,000 PCS	0.042	378.00	36,004.50
14	Towel	6,000 PCS	0.067	402.00	38,290.50
15	Spray Nozzle	80,000 PCS	0.007	556.00	52,959.00
16	Hair Clip	1,000 PCS	0.083	83.00	7,905.75
	Total			28,221.25	26,88,073.66

4.6 The declared assessable value of Rs.22,57,936/- in respect of the goods covered under Z-Bill of Entry No. 3675080 dated 09.09.2026 does not correspond to the value of the goods actually found during examination and is therefore liable to be rejected in terms of Rule 12 of the CVR, 2007. The Chartered Engineer assessed the total CIF value at USD 28,221.25, equivalent to Rs. 26,88,073.66 at the applicable conversion rate of 1 USD = Rs. 95.25. Accordingly, the assessable value appears liable to be re-determined at Rs.26,88,073.66 under Rule 9 read with Note 2 of the Interpretative Notes to Rule 9 and Section 14 of the Customs Act, 1962.

5. Importability and Policy Compliance:

All the goods found during the examination, except Hinges, Drawer channels and Beauty Care machine, are freely importable after payment of applicable Customs Duty. Specific statutory and policy requirements for hinges, drawer channels and Beauty Care Machine are mentioned as under:

Hinges: Cabinet Hinges are notified goods under the Hinges (Quality Control) Order, 2025 [S.O. 1368(E) dated 21.03.2025]. Cabinet Hinges must conform to IS 18297:2023 and bear the BIS Standard Mark under a valid licence with effect from 01.07.2025. No evidence of a valid BIS licence or ISI Mark was produced. Further, DGFT Notification No. 14/2025-26 dated 26.05.2025 provides that import of Cabinet Hinges having CIF value below Rs.280/- per kilogram under the specified tariff lines is restricted.

Drawer Channels: Telescopic Ball Bearing Drawer Slides/Drawer Channels are notified under the Telescopic Ball Bearing Drawer Slide (Quality Control) Order, 2024 [S.O. 1962(E) dated 02.05.2024], and must conform to IS 17954:2023 and bear the BIS Standard Mark under a valid licence. The requirement applies to imported goods.

Beauty Care Machine: The goods were found to be microcrystal dermabrasion machines used for skin care and exfoliation and are covered under IS 302 (Part 2/Sec 23):2009. They are subject to the Electrical Appliances for Skin or Hair Care (Quality Control) Order, 2023, including compliance with the applicable Indian Standard and valid BIS licence/Standard Mark.

6. Re-determination of Applicable Duty:

On the basis of the re-determined value of the goods in the above Table-IV, duty leviable on goods imported vide B/E No. 3675080 dated 09.09.2026 is being re-calculated. The re-calculated leviable duty is as under:

Table-V

Commodity Name	Chapter Heading	Assessed Value (CIF) (INR)- rounded off	BCD Rate (%)	BCD Amount (INR)	ADD Amount (INR)	AIDC Rate (%)	AIDC Amount (INR)	SWS Rate (%)	SWS Amount (INR)	IGST Rate (%)	IGST Amount (INR)	Total Duties (INR)
Sunglasses	90041000	3,64,036	20	72,807	0	0	0	10	7281	18	79942	160030
Optical Frames	90031100	84,497	10	8,450	0	0	0	10	845	5	4690	13984
Keychain	39269099	68,842	15	10,326	0	0	0	10	1033	18	14436	25795
Sunglasses Cover	39239090	28,037	15	4,206	0	0	0	10	421	18	5879	10505
Plastic Strip	39269099	1,60,020	15	24,003	0	0	0	10	2400	18	33556	59959
Wooden Spatula	44199090	59,531	10	5,953	0	0	0	10	595	5	3304	9852
Spa Cap	65050090	27,981	10	2,798	0	0	0	10	280	18	5591	8668
Furniture Fittings – Drawer Channel	83024200	10,08,566	15	1,51,285	2,30,930(@)	0	0	10	15128	18	253064	650407
Hinges	83021090	5,28,156	15	79,223	0	0	0	10	7922	18	110754	197900
Beauty Care Machine	85437093	1,50,019	7.5	11,251	0	0	0	10	1125	18	29231	41608
Saloon Plastic Trolley	94037000	56,998	20	11,400	0	5	2,850 (#)	0	0 ($)	18	12825	27074
Mirror	70099200	16,231	15	2,435	0	0	0	10	243	18	3404	6082

Dusting Brush	96039000	36,005	20	7,201	0	0	0	10	720	18	7907	15828
Towel	63049260	38,291	10	3,829	0	0	0	10	383	18	7650	11862
Spray Nozzle	84249000	52,959	7.5	3,972	0	0	0	10	397	5	2866	7236
Hair Clip	96151900	7,906	20	1,581	0	0	0	10	158	5	482	2222
Total		26,88,074		4,00,720	2,30,930		2,850		38932		575581	**1249013**

[@ As per Notification No. 27/2024-Customs (ADD) dated 18.12.2024, ADD on "Telescopic Channel Drawer Slider" imported from China PR is USD 422 per MT. As per table- III abvoe, the quantity is 5,932 kg (5.932 MT) and the applicable exchange rate is ₹92.25 per USD. Accordingly: ADD = 5.932 MT × USD 422 × ₹95.25 = ₹2, 38,440/-.

 # The Agriculture Infrastructure and Development Cess (AIDC) has been levied in terms of Notification No. 11/2021-Customs dated 01.02.2021, as amended from time to time.

$ SWS is exempted on tariff heading 9403 vide Noti. No.11/2018-Cus dated 02.02.18]

On the basis of re-determined value, classification and quantity, the total re-determined duty payable works out to Rs.12,49,013/- as against Rs.6,92,624/- declared in the Bill of Entry. Accordingly, the differential duty works out to Rs.5,56,389/-. The duty calculation includes Anti-Dumping Duty of Rs.2,30,930/- on Telescopic Channel Drawer Slider under Notification No. 27/2024-Customs (ADD) dated 18.12.2024, calculated for 5.932 MT at USD 422 per MT and the applicable exchange rate recorded in the Investigation Report.

7. Outcome of the Investigation:

7.1 The examination of the consignment covered under Z-Bill of Entry No. 3675080 dated 09.09.2026 and Container No. EGSU1732738 revealed that the importer had declared 12 items in the Bill of Entry, whereas 16 distinct items were found during examination.

7.2 The goods declared as "Saloon Accessories" under CTH 85437093 were found to comprise different articles, namely Beauty Care Machines, Saloon Plastic Trolleys and Mirrors. Further, Furniture Fittings - Drawer Channels and Hinges were found in the consignment but were not separately declared in the Bill of Entry.

7.3 Accordingly, the description and classification of the goods have been re-determined as per Table-III above. The Drawer Channels have been classified under CTH 83024200 and Hinges under CTH 83021090. The Saloon Plastic Trolleys and Mirrors have also been separately classified under CTH 94037000 and 70099200 respectively, while the Beauty Care Machines remain classifiable under CTH 85437093.

7.4 The Chartered Engineer assessed the total CIF value at USD 28,221.25, equivalent to Rs.26,88,073.66. Accordingly, the assessable value is liable to be re-determined at Rs.26,88,074/- under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

7.5 On the basis of the re-determined value, classification and quantity, the total duty payable works out to Rs.12,49,013/- as against Rs.6,92,624/- declared in the Bill of Entry. Accordingly, the differential duty works out to Rs.5,56,389/-.

7.6 The importer failed to produce any valid BIS licence or documentary evidence establishing compliance with the applicable BIS requirements, including the requisite ISI Mark, in respect of the Hinges, Drawer Channel and Beauty Care Machine found during examination.

7.7 Furniture Fittings - Drawer Channels and Hinges were not declared; Saloon Plastic Trolleys and Mirrors were incorrectly declared/classified; and differences were noticed in quantity/weight. The goods therefore appeared liable to confiscation under Sections 111(l) and 111(m). Hinges, Drawer Channels and Beauty Care Machines, being non-compliant with the applicable QCO/BIS requirements and import restrictions, also appeared liable to confiscation under Section 111(d). The importer appeared liable to penalty under Sections 112(a)(i), 112(a)(ii) and 114AA.

8. **RELEVANT LEGAL PROVISIONS**

(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:

2. Definitions.— In this Act, unless the context otherwise requires,—

……..

(o) "**import**" means—

(i) bringing goods or receiving services, in a Special Economic Zone, by a Unit or Developer from a place outside India by land, sea or air or by any other mode, whether physical or otherwise; or

(ii) receiving goods, or services by a Unit or Developer from another Unit or Developer of the same Special Economic Zone or a different Special Economic Zone;

Section 21: Single enforcement officer or agency for notified offences.—

1. *The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*

2. *The Central Government may, by general or special order, authorise any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.*

3. *Every officer or agency authorised under sub-section (2) shall have all the corresponding powers of investigation, inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.*

Section 22: Investigation, inspection, search or seizure —

The agency or officer, specified under section 20 or section 21, may, with prior intimation to the Development Commissioner concerned, carry out the investigation, inspection, search or seizure in the Special Economic Zone or in a Unit if such agency or officer has reasons to believe (reasons to be recorded in writing) that a notified offence has been committed or is likely to be committed in the Special Economic Zone:

Provided that no investigation, inspection, search or seizure shall be carried out in a Special Economic Zone by any agency or officer other than those referred to in sub-section (2) or sub-section (3) of section 21 without prior approval of the Development Commissioner concerned:

Provided further that any officer or agency, if so authorised by the Central Government, may carry out the investigation, inspection, search or seizure in the Special Economic Zone or Unit without prior intimation or approval of the Development Commissioner

Notification Nos. 2665(E) and 2667(E) dated 05.08.2016:

1. *In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government by Notification No. 2667(E) dated 05.08.2016 issued by the Ministry of Commerce & Industry, has authorized the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned. Under Section 21(1) of the SEZ Act, 2005, the Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*

2. *The Central Government, by the Notification 2665(E) dated 05.08.2016 has notified offences contained in Sections 28, 28AA, 28AAA, 74, 75, 111, 113, 115, 124, 135 and 104 of the Customs Act, 1962 (52 of 1962) as offences under the SEZ Act, 2005.*

47 (5) *Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorise operations under Special Economic Zones Act, 2005, transactions, and goods and services related thereto, shall be made by the Jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, Central Excise Act, 1944, and the Finance Act, 1994 and the rules made thereunder or the notifications issued thereunder.*

(B) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

Section 2(22)*: "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*

Section 2(23): *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

Section 2(25): *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

Section 2(26): "*importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;*

Section 11A: *"illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

Section 17. Assessment of duty. –

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

..

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

Section 46. Entry of goods on importation:

(4) *The importer while presenting a Bill of Entry shall make and subscribe to a declaration as to the truth of the contents of such Bill of Entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.*

(4A) *the importer who presents a Bill of Entry shall ensure the following, namely:*

(a) The accuracy and completeness of the information given therein;

(b) The authenticity and validity of any document supporting it; and

(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

Section 111. Confiscation of improperly imported goods, etc. – *The following goods brought from a place outside India shall be liable to confiscation:-*

(d) *any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

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

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

Section 112. Penalty for improper importation of goods, etc. –

Any person,-

a. *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*

b. who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,-

i. *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding the value of the goods or five thousand rupees, whichever is the greater;*
ii. *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded*

or five thousand rupees, whichever is higher:

114AA. Penalty for use of false and incorrect material—

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

(C) Relevant Provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:

"Rule 4. Transaction value of identical goods. - *(1) (a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;*

……..

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

"Rule 5. Transaction value of similar goods . - *(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*

Provided that ……..

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

Rule 7. Deductive value.-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

(i) either the commission usually paid or agreed to be paid or the additions usually

made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

Rule 8. Computed value.-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

Rule 9. Residual method:-

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

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or

offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of –

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

***Rule 12. Rejection of declared value** . - (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.*

9. In view of the above facts and discussion, it appears that -

(i) The description, number of items, quantity and classification declared in Z-Bill of Entry No. 3675080 dated 09.09.2026 are liable to be rejected and re-determined as detailed in Table-III above.

(ii) The declared assessable value of Rs.22,57,936/- is liable to be rejected under Rule 12 and re-determined at Rs.26,88,074/- under Rule 9 read with Section 14 of the Customs Act, 1962.

(iii) The Bill of Entry is liable to be re-assessed under Section 17(4) on the basis of the re-determined classification, quantity, value and applicable duty.

(iv) The total re-determined duty payable is Rs.12,49,013/- as against the declared duty of Rs.6,92,624/-, resulting in differential duty of Rs.5,56,389/-.

(v) The goods found during examination but not separately declared in the Bill of Entry, including Furniture Fittings - Drawer Channels, Hinges, Beauty Care Machines, Saloon Plastic Trolleys and Mirrors, appear liable for confiscation under Section 111(l).

(vi) Saloon Plastic Trolleys and Mirrors, incorrectly declared/classified under CTH 85437093, appear liable for confiscation under Section 111(m).

(vii) Hinges, Furniture Fittings - Drawer Channels and Beauty Care Machines,

being subject to applicable BIS requirements and import restrictions, appear liable to confiscation under Section 111(d).

(viii) The importer, M/s A.R. EXIM, appears liable for penal action under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962.

10. WAIVER OF NOTICE AND PERSONAL HEARING

10.1 The importer, vide letter dated 22.09.2026, received through email dated 22.09.2026, accepted the value of the imported goods as determined by the Chartered Engineer and requested waiver of issuance of Show Cause Notice (SCN) and personal hearing (PH), with a request that the case be decided on merits.

10.2 Subsequently, vide letter dated 25.09.2026 addressed to the Deputy Commissioner of Customs, Group-5, Mundra Customs, the importer once again confirmed full acceptance of the value determined by the Chartered Engineer and reiterated the request for waiver of SCN and personal hearing. The letter proposed re-export of Drawer Channels, Hinges and Beauty Care Machines and requested a decision on the merits.

DISCUSSION AND FINDINGS

11. I have carefully gone through the records of the case, Investigation Report No.179/2026-27, Chartered Engineer Certificate No. AYK: VAL:03074:2026 dated 21.09.2026 and the importer's letters dated 22.09.2026 and 25.09.2026. I note that the importer has accepted the value determined by the Chartered Engineer and has expressly waived issuance of a Show Cause Notice and personal hearing, requesting a decision on merits. I further note the specific request to re-export Drawer Channels, Hinges and Beauty Care Machines. I therefore proceed to decide the case on the basis of the available records and the importer's written submissions.

11.1 The issues for determination are: (i) correctness of the declared description, classification and quantity; (ii) rejection and re-determination of assessable value; (iii) re-assessment and duty consequences; (iv) confiscability of goods under Sections 111(d), 111(l) and 111(m); (v) the request for re-export of Drawer Channels, Hinges and Beauty Care Machines; and (vi) penal liability under Sections 112(a)(i), 112(a)(ii) and 114AA.

11.2 Examination established that 16 distinct items were found against 12 declared items. Furniture Fittings - Drawer Channels and Hinges were not separately declared. Goods described collectively as "Saloon Accessories" were, in fact, Beauty Care Machines, Saloon Plastic Trolleys, and framed Mirrors. The Saloon Plastic Trolleys and framed Mirrors require classification under CTH 94037000 and 70099200 respectively, while Drawer Channels and Hinges are classifiable under CTH 83024200 and 83021090 respectively. I therefore uphold the re-determined description, classification and quantity in Table-III.

12. The discrepancies in description, classification, number of items and weight furnish sufficient reason to doubt the truth and accuracy of the declared value. Reliable data required for Rules 4 to 8 was not available. The CE assessed the CIF value of the goods actually found at USD 28,221.25, equivalent to Rs.26,88,073.66, and the importer accepted the valuation. I accordingly reject the declared assessable value of Rs.22,57,936/- under Rule 12 and re-determine it at Rs.26,88,074/- under Rule 9 read with Section 14 of the Customs Act, 1962.

13. Since the self-assessment did not correspond with the goods actually imported, re-assessment under Section 17(4) is warranted. On the basis of the re-determined classification, quantity and value, the Investigation Report works out total duty of Rs.12,49,013/- against declared duty of Rs.6,92,624/-, resulting in differential duty of Rs.5,56,389/- for the entire consignment. However, in view of the importer's subsequent request to re-export three items, the duty actually payable at the time of clearance for Home Consumption shall be confined to the goods so cleared and shall be reworked by excluding the goods permitted to be re-exported. Since Furniture Fittings - Drawer Channels, Hinges and Beauty Care Machines are not being permitted for Home Consumption and are proposed to be re-exported, no Customs duty or Anti-Dumping Duty is payable or demanded on these three items. Duty has therefore been re-determined only in respect of the remaining goods permitted to be cleared for Home Consumption, as detailed below:

Table-VI

Sr.	Commodity	CTH	Originally Assessed Duty (Rs.)	Re-determined Duty (Rs.)	Differential Duty (Rs.)
1	Sunglasses	90041000	1,60,034	1,60,030	(-) 4
2	Optical Frames	90031100	13,998	13,984	(-) 14
3	Keychain	39269099	25,795	25,795	Nil
4	Sunglasses Cover	39239090	10,505	10,505	Nil
5	Plastic Strip	39269099	59,960	59,959	(-) 1
6	Wooden Spatula	44199090	9,860	9,852	(-) 8
7	Spa Cap	65050090	4,631	8,668	4,037
8	Furniture Fittings - Drawer Channel	83024200	Excluded	Not demanded	-
9	Hinges	83021090	Excluded	Not demanded	-
10	Beauty Care Machine	85437093	Excluded	Not demanded	-
11	Saloon Plastic Trolley	94037000	11,948*	27,074	15,126
12	Mirror	70099200	3,402*	6,082	2,680
13	Dusting Brush	96039000	15,702	15,828	126
14	Towel	63049260	6,306	11,862	5,556

15	Spray Nozzle	84249000	14,688	7,236	(-) 7,452
16	Hair Clip	96151900	2,222	2,222	Nil
	Total - Home Consumption goods		3,39,051	3,59,097	20,046

* Bill of Entry Item No.8 declared "Saloon Accessories" under CTH 85437093 with aggregate originally assessed duty of Rs.3,68,921.60, without separate values for the constituent goods subsequently found on examination. For like-for-like comparison, the portion of the originally assessed duty attributable to Saloon Plastic Trolley and Mirror has been apportioned in the ratio of their respective CE values to the aggregate CE value of all goods found against the said declared item. On this basis, originally assessed duty attributable to Saloon Plastic Trolley and Mirror works out to Rs.11,948/- and Rs.3,402/- respectively. The balance relates to Drawer Channels, Hinges and Beauty Care Machines and stands excluded because those goods are being re-exported.

Accordingly, the aggregate duty originally assessed on the goods retained for Home Consumption is Rs.3,39,051/-, whereas the re-determined duty thereon is Rs.3,59,097/-. The differential duty payable is therefore Rs.20,046/-. No duty, including the Anti-Dumping Duty otherwise indicated in the Investigation Report for Drawer Channels, is demanded on Drawer Channels, Hinges or Beauty Care Machines, subject to their actual re-export under Customs supervision within the prescribed period. If any of these goods are not re-exported, the consequences shall follow in accordance with law.

14. I find that Drawer Channels, Hinges and Beauty Care Machines were imported without production of the mandatory BIS licence/Standard Mark required under the respective Quality Control Orders. In addition, the CIF value of the Hinges is below the Minimum Import Price of Rs.280/- per kilogram prescribed by DGFT Notification No.14/2025-26 dated 26.05.2025, rendering their import restricted. These three goods, with an aggregate re-determined value of Rs.16,86,740.82 (rounded off to Rs.16,86,741/-), were therefore not eligible for clearance for Home Consumption under the conditions in which they were imported and are liable to confiscation under Section 111(d). Drawer Channels and Hinges were also undeclared, and Beauty Care Machines were not separately declared, attracting Sections 111(l) and 111(m). The importer has now specifically proposed their re-export. Re-export ensures that goods lacking mandatory regulatory compliance do not enter the domestic market. I therefore consider it appropriate to permit redemption of these goods solely for re-export under Customs supervision, without any option for Home Consumption.

15. The goods proposed for re-export, namely Drawer Channels, Hinges and Beauty Care Machines, have an aggregate re-determined value of Rs.16,86,740.82 (rounded off to Rs.16,86,741/-). The remaining goods have an aggregate re-determined value of Rs.10,01,332.84 (rounded off to Rs.10,01,333/-). The remaining goods did not correspond with the entry in respect of description, classification, quantity and value to the extent recorded above and are liable to confiscation under Sections 111(l) and/or 111(m), as applicable. Since they are otherwise freely importable, redemption for Home Consumption under Section 125 is appropriate on payment of the applicable re-assessed duty and redemption fine.

16. The importer was obligated under Section 46(4A) to ensure the accuracy and completeness of the declaration and compliance with applicable restrictions. The acts and omissions which rendered the goods liable to confiscation attract penalty under Section 112(a)(i) in relation to prohibited/restricted goods and Section 112(a)(ii) in relation to other dutiable goods. The incorrect material declarations in the Bill of Entry were within the importer's knowledge and control and were used for Customs purposes; Section 114AA is therefore attracted. The importer's acceptance of the CE valuation and waiver of notice and hearing are mitigating factors relevant to quantum, but do not extinguish liability.

ORDER

(i) I order amendment/re-determination of the description, classification and quantity of the goods covered under Z-Bill of Entry No. 3675080 dated 09.09.2026 in accordance with Table-III above;

(ii) I reject the declared assessable value of Rs.22,57,936/- under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determine the assessable value at Rs.26,88,074/- (Rupees Twenty Six Lakh Eighty Eight Thousand Seventy Four only) under Rule 9 of the said Rules read with Section 14 of the Customs Act, 1962;

(iii) I reject the self-assessment and order re-assessment of Z-Bill of Entry No. 3675080 dated 09.09.2026 under Section 17(4) of the Customs Act, 1962. If the goods are permitted for Home Consumption against T type of Bill of Entry, having an aggregate re-determined value of Rs.10,01,333/-, I determine duty at Rs.3,59,097/- against originally assessed duty attributable to those goods of Rs.3,39,051/- and confirm **differential duty of Rs.20,046/-**, as detailed in the revised Table-VI;

(iv) I order confiscation of Furniture Fittings - Drawer Channels, Hinges and Beauty Care Machines, having aggregate re-determined value of Rs.16,86,741/-, under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, as applicable. In view of the importer's letter dated 25.09.2026, I allow an option under Section 125 to redeem the said goods on payment of redemption fine of **Rs.1,65,000 /- (Rupees One Lakh Sixty Five Thousand only)**, strictly for re-export under Customs supervision;

(v) I order confiscation of the remaining goods, having aggregate re-determined value of Rs.10,01,333/- under Sections 111(l) and 111(m) of the Customs Act, 1962, as applicable. I, however, give an option to redeem the said goods for Home Consumption under Section 125 on payment of redemption fine of **Rs.1,00,000/- (Rupees One Lakh only)**, in addition to applicable re-assessed duty;

(vi) I impose a penalty of **Rs. 80,000/- (Rupees Eighty Thousand only)** on M/s. A.R EXIM under Section 112(a)(i) of the Customs Act, 1962 in respect of the restricted/prohibited goods;

(vii) I impose a penalty of **Rs. 20,000/- (Rupees Twenty Thousand only)** on M/s. A.R EXIM under Section 112(a)(ii) of the Customs Act, 1962 in respect of the other dutiable goods;

(viii) I impose a penalty of **Rs. 10,000/- (Rupees Ten Thousand only)** on M/s. A.R EXIM under Section 114AA of the Customs Act, 1962.

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

Digitally signed by Dipakbhai Zala
Date: 17-10-2026 15:35:36

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

To,
M/s. A.R EXIM
10th Floor, A-1002, Plot CS 222, Building No.3,
Jahangir Boman Behram Marg, I.D. Origins,
Mumbai, Maharashtra-400008

Copy to:

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