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
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A	फा. सं./ FILE NO.	CUS/APR/BE/MISC/1213/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/178/2026-27
C	द्वारा पारित किया गया PASSED BY	Dipak Zala Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	03-06-2026
E	जारी करने की तिथि DATE OF ISSUE	03-06-2026
F	कारण बताओ नोटिस सं. एवं तिथि SCN NUMBER & DATE	SCN and PH waiver
G	नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER	M/s. Avi Enterprises, Bhadarpur Jatt, Haridwar, Uttarakhand – 249404

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 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 Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

   "सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009"

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

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

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

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न

आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं°-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।
The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटि/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

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

BRIEF FACTS OF THE CASE: -

On the basis of NCTC Alert No. 2025-26/IMP/3027, the consignment imported by M/s Avi Enterprises, Bhadarpur Jatt, Haridwar, Uttarakhand – 249404 (IEC: DMIPS1601E), covered under Bill of Entry No. 6049521 dated 02.12.2025 filed at INAJM6 (Adani Ports & SEZ, Mundra) in respect of Container No. MSBU6699829, was examined on 03.01.2026 at the premises of M/s Hind Terminals Pvt. Ltd., CFS, Mundra. The said examination was conducted in pursuance of the aforesaid alert, wherein the consignment was identified as risky on the basis of IGM details and importer risk parameters, indicating possible mis-declaration and/or concealment of prohibited/restricted goods, and was carried out in the presence of Shri Amol Patil, Authorized Representative of the importer, and Shri Uresh Kumar Davda, Senior Executive of M/s Hind Terminals Pvt. Ltd., CFS, Mundra.

As per the B/E No. 6049521 dated 02.12.2025, Invoice, and Packing List, the goods are declared as under: -

Table-A

Sr. No.	CTH	Description	Unit Price (USD)	Quantity	Unit	Amount (USD)	Cartons declared	Weight declared as per packing list (kgs)
1	84679900	AIR GUN NOZZLE (SET)	0.22	50	PCS	11	1	10.00
2	85444930	CABLE CONNECTOR	0.002	96,900	PCS	193.8	21	484.00
3	96039000	Camera Lens Dusting Stick	0.02	500	PCS	10	5	43.00
4	95051000	Carbon Steel Cutting Wire	0.02	3,000	PCS	60	3	34.00

5	85444290	CAT CONNECTOR	0.001	4,55,340	PCS	455.34	80	908.00
6	70139100	CRYSTAL HEAD	0.001	4,75,000	PCS	475	19	325.00
7	84669400	CUTTER	0.02	480	PCS	9.6	3	39.00
8	87141090	Digital Display Multi-port Charger	0.15	535	PCS	80.25	12	190.00
9	85176290	EMPTY SHELVES FOR NETWORK CONNECTOR	0.02	400	PCS	8	10	209.00
10	38101010	FLUX PASTE	0.05	7,500	PCS	375	20	254.00
11	38101010	Glue Remover	0.03	500	PCS	15	5	95.00
12	90069100	HD camera (part)	0.13	20	PCS	2.6	1	8.24
13	70080010	Insulated Glass Motherboard Fixture	0.2	150	PCS	30	3	65.00
14	87141090	IPC TESTER	1	7	PCS	7	1	14.00
15	90318000	LAN TESTER	0.25	1,150	PCS	287.5	25	366.00
16	85366990	LCS DEPLEX CUPPLER	0.03	20,000	PCS	600	4	70.00
17	87089900	LED CAR HEADLIGHT	0.05	2,000	PCS	100	20	377.00
18	90118000	Microscope	3	50	PCS	150	25	285.00
19	82054000	Mortar mini screwdriver	0.08	2,325	PCS	186	21	332.00
20	87141090	Motorcycle Part (chain)	0.1	14,100	PCS	1410	564	8,287.00
21	87141090	MOTORCYCLE PART (EXHAUST PIPE)	1	1,044	PCS	1044	88	1,175.00
22	85444290	NETWORK CABLE	0.03	16,000	PCS	480	36	794.00
23	82032000	NETWORK CABLE PLIER	0.2	1,800	PCS	360	21	631.00
24	85444290	Non-lacquer Copper Wire	0.25	30	PCS	7.5	1	10.00
25	39269099	PACKING MATERIAL	0.4	569	KGS	227.6	27	569.00
26	39269099	PACKING MATERIAL (BLISTER)	0.35	221	KGS	77.35	13	221.00
27	39269099	PACKING MATERIAL (HOOK)	0.3	8	KGS	2.4	1	8.00
28	39269099	PACKING MATERIAL (STICKER)	0.45	8	KGS	3.6	1	8.00
29	40169310	PATCH CODE	0.02	1,100	PCS	22	18	437.00
30	85168000	Portable precision soldering station	1	17	PCS	17	2	37.00
31	90308990	POWER BOOT CABLE	0.03	300	PCS	9	2	43.00
32	82089090	REWORK BLADE SET	0.025	64	PCS	1.6	1	10.00
33	85258900	SECURITY CAMERA	1.1	558	PCS	613.8	44	777.00
34	85299090	SECURITY CAMERA PARTS	0.5	1	PCS	0.5	1	12.00
35	38101010	Silicone duster	0.1	200	PCS	20	1	15.00
36	38101010	Solder paste	0.08	3,000	PCS	240	7	126.00
37	84314930	Solder pieces for repair welding	0.05	1,000	PCS	50	1	8.00
38	83113090	SOLDER WIRE	0.03	1,997	PCS	59.91	5	89.00

39	84729030	Solution Dispenser	0.3	300	PCS	90	1	8.00
40	90275090	Thermal Imaging Analyzer	0.5	3	PCS	1.5	1	10.00
41	85151100	THERMOSTATIC SOLDERING IRON	0.3	500	PCS	150	5	72.00
42	85168000	THERMOSTATIC SOLDERING STATION	2	76	PCS	152	4	69.00
43	32159090	UV CURING SOLDER MASK	0.23	1,200	PCS	276	2	37.00
44	91022900	WATCH PART (CLASP)	0.03	11,000	KGS	330	2	59.00
45	91022900	WATCH PART (HANDS)	0.65	101	KGS	65.65	4	78.00
46	91139090	WATCH STRAP	0.01	81,000	PCS	810	48	1,560.00
47	85269200	REMOTE CONTROL	0.02	19,500	PCS	390	202	1,999.00
Total						**9967.5**	**1382**	**21,257.24**

2. Action taken: – Examination findings: -

At the commencement of the examination, the container bearing No. MSBU6699829 is examined externally and is found to be structurally sound with no visible sign of tampering or damage. The container seal is verified with the shipping and IGM records and is found intact and tallying. Thereafter, the seal is cut open and the container is opened in the presence of the above-mentioned persons for detailed physical examination.

On opening the container, assorted cartons containing electronic components, soldering equipment, camera parts, tools, packing materials, motorcycle parts, watch parts and remote controls are found packed inside. The goods are examined carton-wise and item-wise with reference to the Bill of Entry 6049521 dated 02.12.2025**,** Invoice and the Packing List. Details of the cargo found during the examination is tabulated below:

Table-B

Sr.No.	CTH	Description	Quantity declared	Unit	Cartons declared	Nt Wt declared (kgs)	Quantity found	Average weight found during examination (kgs)
1	84679900	AIR GUN NOZZLE (SET)	50	PCS	1	10.00	50	10.00
2	85444930	CABLE CONNECTOR	96,900	PCS	21	484.00	96,900	484.00
3	96039000	Camera Lens Dusting Stick	500	PCS	5	43.00	500	43.00
4	95051000	Carbon Steel Cutting Wire	3,000	PCS	3	34.00	3,000	34.00
5	85444290	CAT CONNECTOR	4,55,340	PCS	80	908.00	4,55,340	908.00
6	70139100	CRYSTAL HEAD	4,75,000	PCS	19	325.00	4,75,000	325.00
7	84669400	CUTTER	480	PCS	3	39.00	480	39.00
8	87141090	Digital Display Multi-port Charger	535	PCS	12	190.00	535	190.00
		EMPTY SHELVES						

9	85176290	FOR NETWORK CONNECTOR	400	PCS	10	209.00	400	209.00
10	38101010	FLUX PASTE	7,500	PCS	20	254.00	7,500	254.00
11	38101010	Glue Remover	500	PCS	5	95.00	500	95.00
12	90069100	HD camera (part)	20	PCS	1	8.24	20	8.24
13	70080010	Insulated Glass Motherboard Fixture	150	PCS	3	65.00	150	65.00
14	87141090	IPC TESTER	7	PCS	1	14.00	7	14.00
15	90318000	LAN TESTER	1,150	PCS	25	366.00	1,150	366.00
16	85366990	LCS DEPLEX CUPPLER	20,000	PCS	4	70.00	20,000	70.00
17	87089900	LED CAR HEADLIGHT	2,000	PCS	20	377.00	2,000	377.00
18	90118000	Microscope	50	PCS	25	285.00	50	285.00
19	82054000	Mortar mini screwdriver	2,325	PCS	21	332.00	2,325	332.00
20	**87141090**	**Motorcycle Part (chain)**	**14,100**	**PCS**	**564**	**8,287.00**	**14,100**	**12,408**
21	87141090	MOTORCYCLE PART (EXHAUST PIPE)	1,044	PCS	88	1,175.00	1,044	1,175.00
22	85444290	NETWORK CABLE	16,000	PCS	36	794.00	16,000	794.00
23	82032000	NETWORK CABLE PLIER	1,800	PCS	21	631.00	1,800	631.00
24	85444290	Non-lacquer Copper Wire	30	PCS	1	10.00	30	10.00
25	39269099	PACKING MATERIAL	569	KGS	27	569.00	569	569
26	39269099	PACKING MATERIAL (BLISTER)	221	KGS	13	221.00	221	221
27	39269099	PACKING MATERIAL (HOOK)	8	KGS	1	8.00	8	8
28	39269099	PACKING MATERIAL (STICKER)	8	KGS	1	8.00	8	8
29	40169310	PATCH CODE	1,100	PCS	18	437.00	1,100	437.00
30	85168000	Portable precision soldering station	17	PCS	2	37.00	17	37.00
31	90308990	POWER BOOT CABLE	300	PCS	2	43.00	300	43.00
32	82089090	REWORK BLADE SET	64	PCS	1	10.00	64	10.00
33	85258900	SECURITY CAMERA	558	PCS	44	777.00	558	777.00
34	85299090	SECURITY CAMERA PARTS	1	PCS	1	12.00	1	12.00
35	38101010	Silicone duster	200	PCS	1	15.00	200	15.00
36	38101010	Solder paste	3,000	PCS	7	126.00	3,000	126.00
37	84314930	Solder pieces for repair welding	1,000	PCS	1	8.00	1,000	8.00
38	83113090	SOLDER WIRE	1,997	PCS	5	89.00	1,997	89.00
39	84729030	Solution Dispenser	300	PCS	1	8.00	300	8.00
40	90275090	Thermal Imaging	3	PCS	1		3	

		Analyzer				10.00		10.00
41	85151100	THERMOSTATIC SOLDERING IRON	500	PCS	5	72.00	500	72.00
42	85168000	THERMOSTATIC SOLDERING STATION	76	PCS	4	69.00	76	69.00
43	32159090	UV CURING SOLDER MASK	1,200	PCS	2	37.00	1,200	37.00
44	91022900	WATCH PART (CLASP)	11,000	KGS	2	59.00	11,000	59.00
45	91022900	WATCH PART (HANDS)	101	KGS	4	78.00	101	78.00
46	91139090	WATCH STRAP	81,000	PCS	48	1,560.00	81,000	1,560.00
47	**85269200**	**REMOTE CONTROL**	**19,500**	**PCS**	**202**	**1,999.00**	**56,280**	**5,769**
Total					**1382**	**21,257.24**		**29,147.94**

During the course of physical verification, the goods were found to be properly packed and, in general, tallying with the declared description as per the Bill of Entry. Except for the discrepancies detailed below, all other items were found to be in order with regard to description, quantity, and packing. In respect of Motorcycle Parts – Chain (CTH 87141090), the declared quantity of 14,100 pieces was found to be correct; however, a significant variation in weight was noticed. While the net weight declared in the Bill of Entry is 8,287 kgs, the weight calculated on an average basis during physical examination comes to 12,408 kgs, indicating a substantial excess over the declared weight.

Further, in the case of Remote Controls (CTH 85269200), the Bill of Entry declares 19,500 pieces weighing 1,999 kgs, whereas 56,280 pieces were actually found packed in 202 cartons during examination, with an average worked-out weight of approximately 5,769 kgs, resulting in a major discrepancy in both quantity and weight vis-à-vis the declaration. As per the weight slip issued by M/s Hind Terminals Pvt. Ltd., CFS, the total cargo weight is recorded as 29,140 kgs, as against the declared Gross Weight of 22,341 kgs in the Bill of Entry. The total weight of the cargo, as worked out on an average basis during examination, is approximately 29,147 kgs. No concealment of any other goods was observed inside the container during detailed examination.

3. Investigations Conducted: -

Based on the prima facie findings, the imported goods appeared to be mis-declared in terms of quantity and undervalued in comparison to the value declared by the importer; therefore, in order to ascertain the correct asswssable value and ensure proper valuation in accordance with Section 14 of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, it was considered necessary to obtain an independent valuation from a Chartered Engineer to determine the actual nature, specifications, and fair market value of the goods and to safeguard government revenue.

3.1 Rejection of declared value & Redetermination of Assessable Value:

Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 (hereinafter referred to as “the CVR, 2007”) provides the method of valuation. Rule 3(1) of the CVRs, 2007 provides that subject to Rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of Rule 10. Rule 3(4) ibid

states that if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rule 4 to 9 of CVR, 2007. Whereas, it appears that, transaction value in terms of Rule 3 of the CVR, 2007, is to be accepted only where there are direct evidences with regard to the price actually paid or payable in respect of the imported goods by the importer. Whereas, in the present case, it appears that, there is reasonable doubt regarding the truth and accuracy of the declared value as the goods have been found to be mis-declared in terms of quantity, and hence the transaction value appears to be liable to be rejected in terms of Rule 12 of the CVR, 2007. Since the items found during the examination with no specification, the valuation of the same could not be determined in terms of Rule 4 to 8 of the CV Rules, ibid. Therefore, valuation of the goods appears liable to be done under residual method of valuation provided under Rule 9 of the CV Rules *ibid* and accordingly, opinion of the empanelled Chartered Engineer was sought for determination of the value of the imported goods. The Chartered Engineer vide his Report No. – ABJ:INSP:CE:SIIB:HOL:25-26:14 Date: 17/02/2026 has suggested the value of the imported goods as 19577.28 USD (CIF Value) as detailed in Table-C below:-

Table-C

VALUATION TABLE (1 USD = 89.50 INR)

Sr. No.	Description	Quantity declared	Unit	Cartons declared	Nt Wt declared (kgs)	Quantity found	Average weight found during examination (kgs)	Per Unit Declared C.I.F. Invoice Value in USD	Total Declared C.I.F. Invoice Value in USD	Suggestive Per Unit C.I.F. Value assessed by C.E. in USD (Approx)	Suggestive Total C.I.F. Value assessed by C.E. in USD (Approx)
1	AIR GUN NOZZLE (SET)	50	PCS	1	10	50	10	0.22	11	0.400	20
2	CABLE CONNECTOR	96,900	PCS	21	484	96,900	484	0.002	193.8	0.004	387.6
3	Camera Lens Dusting Stick	500	PCS	5	43	500	43	0.02	10	0.030	15
4	Carbon Steel Cutting Wire	3,000	PCS	3	34	3,000	34	0.02	60	0.040	120
5	CAT CONNECTOR	4,55,340	PCS	80	908	4,55,340	908	0.001	455.34	0.002	910.68
6	CRYSTAL HEAD	4,75,000	PCS	19	325	4,75,000	325	0.001	475	0.002	950
7	CUTTER	480	PCS	3	39	480	39	0.02	9.6	0.050	24
8	Digital Display Multi-port Charger	535	PCS	12	190	535	190	0.15	80.25	1.000	535

9	EMPTY SHELVES FOR NET WORK CONNECTOR	400	PCS	10	209	400	209	0.02	8	0.100	40
10	FLUX PASTE	7,500	PCS	20	254	7,500	254	0.05	375	0.100	750
11	Glue Remover	500	PCS	5	95	500	95	0.03	15	0.100	50
12	HD camera (part)	20	PCS	1	8.24	20	8.24	0.13	2.6	0.500	10
13	Insulated Glass Motherboard Fixture	150	PCS	3	65	150	65	0.2	30	1.000	150
14	IPC TESTER	7	PCS	1	14	7	14	1	7	10.000	70
15	LAN TESTER	1,150	PCS	25	366	1,150	366	0.25	287.5	0.500	575
16	LCS DEPLEX CUPPLER	20,000	PCS	4	70	20,000	70	0.03	600	0.050	1000
17	LED CAR HEADLIGHT	2,000	PCS	20	377	2,000	377	0.05	100	0.100	200
18	Microscope	50	PCS	25	285	50	285	3	150	10.000	500
19	Mortar mini screwdriver	2,325	PCS	21	332	2,325	332	0.08	186	0.200	465
20	Motorcycle Part (chain)	14,100	PCS	564	8,287.00	14,100	12,408	0.1	1410	0.120	1692
21	MOTORCYCLE PART (EXHAUST PIPE)	1,044	PCS	88	1,175.00	1,044	1,175.00	1	1044	1.500	1566
22	NETWORK CABLE	16,000	PCS	36	794	16,000	794	0.03	480	0.060	960
23	NETWORK CABLE PLIER	1,800	PCS	21	631	1,800	631	0.2	360	0.400	720
24	Non-lacquer Copper Wire	30	PCS	1	10	30	10	0.25	7.5	1.000	30
25	PACKING MATERIAL	569	KGS	27	569	569	569	0.4	227.6	0.500	284.5
26	PACKING MATERIAL	221	KGS	13	221	221	221	0.35	77.35	0.400	88.4

	(BLISTER)										
27	PACKING MATERIAL (HOOK)	8	KGS	1	8	8	8	0.3	2.4	0.900	7.2
28	PACKING MATERIAL (STICKER)	8	KGS	1	8	8	8	0.45	3.6	1.000	8
29	PATCH CODE	1,100	PCS	18	437	1,100	437	0.02	22	0.050	55
30	Portable precision soldering station	17	PCS	2	37	17	37	1	17	3.000	51
31	POWER BOOT CABLE	300	PCS	2	43	300	43	0.03	9	0.200	60
32	REWORK BLADE SET	64	PCS	1	10	64	10	0.025	1.6	0.200	12.8
33	SECURITY CAMERA	558	PCS	44	777	558	777	1.1	613.8	2.000	1116
34	SECURITY CAMERA PARTS	1	PCS	1	12	1	12	0.5	0.5	1.500	1.5
35	Silicone duster	200	PCS	1	15	200	15	0.1	20	0.350	70
36	Solder paste	3,000	PCS	7	126	3,000	126	0.08	240	0.100	300
37	Solder pieces for repair welding	1,000	PCS	1	8	1,000	8	0.05	50	0.100	100
38	SOLDER WIRE	1,997	PCS	5	89	1,997	89	0.03	59.91	0.100	199.7
39	Solution Dispenser	300	PCS	1	8	300	8	0.3	90	0.500	150
40	Thermal Imaging Analyzer	3	PCS	1	10	3	10	0.5	1.5	20.000	60
41	THERMOSTATIC SOLDERING IRON	500	PCS	5	72	500	72	0.3	150	0.500	250
42	THERMOSTATIC SOLDERING STATION	76	PCS	4	69	76	69	2	152	6.000	456
43	UV CURIN	1,20	PC	2	37	1,200	37	0.23	276	0.400	480

	G SOLDER MASK	0	S								
44	WATCH PART (CLASP)	11,000	KGS	2	59	11,000	59	0.03	330	0.050	550
45	WATCH PART (HANDS)	101	KGS	4	78	101	78	0.65	65.65	0.700	70.7
46	WATCH STRAP	81,000	PCS	48	1,560.00	81,000	1,560.00	0.01	810	0.015	1215
47	**REMOTE CONTROL**	**19,500**	**PCS**	**202**	**1,999.00**	**56,280**	**5,769**	0.02	390	0.040	2251.2
		1221604	**0**	**1382**	**21257.24**				**9967.5**		**19577.28**

3.2 The Chartered Engineer (CE) report has been shared with the importer and duly accepted, as conveyed in their email dated 12.03.2026. The importer has expressed their willingness to accept the revised valuation and to pay all applicable duties, fines, and penalties. They have further requested that the matter be settled without the issuance of a Show Cause Notice and without the requirement of a personal hearing.

3.3 On the basis of CE report, the Assessable Value of the goods imported by the importer comes to Rs. 17,52,167/- as follows: -

TABLE-D

Sr.No.	Description	Unit	Quantity found during the course of Examination	Suggestive Total C.I.F. Value assessed by C.E. in USD (Approx)	Ex. Rate	TOTAL CIF value in INR
1	AIR GUN NOZZLE (SET)	PCS	50	20	89.5	1790
2	CABLE CONNECTOR	PCS	96,900	387.6	89.5	34690.2
3	Camera Lens Dusting Stick	PCS	500	15	89.5	1342.5
4	Carbon Steel Cutting Wire	PCS	3,000	120	89.5	10740
5	CAT CONNECTOR	PCS	4,55,340	910.68	89.5	81505.86
6	CRYSTAL HEAD	PCS	4,75,000	950	89.5	85025
7	CUTTER	PCS	480	24	89.5	2148
8	Digital Display Multi-port Charger	PCS	535	535	89.5	47882.5
9	EMPTY SHELVES FOR NETWORK CONNECTOR	PCS	400	40	89.5	3580
10	FLUX PASTE	PCS	7,500	750	89.5	67125

11	Glue Remover	PCS	500	50	89.5	4475
12	HD camera (part)	PCS	20	10	89.5	895
13	Insulated Glass Motherboard Fixture	PCS	150	150	89.5	13425
14	IPC TESTER	PCS	7	70	89.5	6265
15	LAN TESTER	PCS	1,150	575	89.5	51462.5
16	LCS DEPLEX CUPPLER	PCS	20,000	1000	89.5	89500
17	LED CAR HEADLIGHT	PCS	2,000	200	89.5	17900
18	Microscope	PCS	50	500	89.5	44750
19	Mortar mini screwdriver	PCS	2,325	465	89.5	41617.5
20	Motorcycle Part (chain)	PCS	14,100	1692	89.5	151434
21	MOTORCYCLE PART (EXHAUST PIPE)	PCS	1,044	1566	89.5	140157
22	NETWORK CABLE	PCS	16,000	960	89.5	85920
23	NETWORK CABLE PLIER	PCS	1,800	720	89.5	64440
24	Non-lacquer Copper Wire	PCS	30	30	89.5	2685
25	PACKING MATERIAL	KGS	569	284.5	89.5	25462.75
26	PACKING MATERIAL (BLISTER)	KGS	221	88.4	89.5	7911.8
27	PACKING MATERIAL (HOOK)	KGS	8	7.2	89.5	644.4
28	PACKING MATERIAL (STICKER)	KGS	8	8	89.5	716
29	PATCH CODE	PCS	1,100	55	89.5	4922.5
30	Portable precision soldering station	PCS	17	51	89.5	4564.5
31	POWER BOOT CABLE	PCS	300	60	89.5	5370
32	REWORK BLADE SET	PCS	64	12.8	89.5	1145.6
33	SECURITY CAMERA	PCS	558	1116	89.5	99882
34	SECURITY CAMERA PARTS	PCS	1	1.5	89.5	134.25
35	Silicone duster	PCS	200	70	89.5	6265
36	Solder paste	PCS	3,000	300	89.5	26850
37	Solder pieces for repair welding	PCS	1,000	100	89.5	8950

38	SOLDER WIRE	PCS	1,097	199.7	89.5	17873.15
39	Solution Dispenser	PCS	300	150	89.5	13425
40	Thermal Imaging Analyzer	PCS	3	60	89.5	5370
41	THERMOSTATIC SOLDERING IRON	PCS	500	250	89.5	22375
42	THERMOSTATIC SOLDERING STATION	PCS	76	456	89.5	40812
43	UV CURING SOLDER MASK	PCS	1,200	480	89.5	42960
44	WATCH PART (CLASP)	KGS	11,000	550	89.5	49225
45	WATCH PART (HANDS)	KGS	101	70.7	89.5	6327.65
46	WATCH STRAP	PCS	81,000	1215	89.5	108742.5
47	**REMOTE CONTROL**	**PCS**	**56,280**	2251.2	89.5	201482.4
TOTAL			**1258384**	**19577.28**		**1752166.56**

3.3 As per the Indian Customs Tariff, the correct classification of the imported goods is as detailed below: -

TABLE-E

Sr. No.	Description	CTH
1	AIR GUN NOZZLE (SET)	84679900
2	CABLE CONNECTOR	85444930
3	Camera Lens Dusting Stick	96039000
4	Carbon Steel Cutting Wire	95051000
5	CAT CONNECTOR	85444290
6	CRYSTAL HEAD	70139100
7	CUTTER	84669400
8	Digital Display Multi-port Charger	87141090
9	EMPTY SHELVES FOR NETWORK CONNECTOR	85176290
10	FLUX PASTE	38101010
11	Glue Remover	38101010
12	HD camera (part)	90069100
13	Insulated Glass Motherboard Fixture	70080010
14	IPC TESTER	87141090
15	LAN TESTER	90318000
16	LCS DEPLEX CUPPLER	85366990
17	LED CAR HEADLIGHT	87089900
18	Microscope	90118000
19	Mortar mini screwdriver	82054000
20	Motorcycle Part (chain)	87141090
21	MOTORCYCLE PART (EXHAUST PIPE)	87141090

22	NETWORK CABLE	85444290
23	NETWORK CABLE PLIER	82032000
24	Non-lacquer Copper Wire	85444290
25	PACKING MATERIAL	39269099
26	PACKING MATERIAL (BLISTER)	39269099
27	PACKING MATERIAL (HOOK)	39269099
28	PACKING MATERIAL (STICKER)	39269099
29	PATCH CODE	40169310
30	Portable precision soldering station	85168000
31	POWER BOOT CABLE	90308990
32	REWORK BLADE SET	82089090
33	SECURITY CAMERA	85258900
34	SECURITY CAMERA PARTS	85299090
35	Silicone duster	38101010
36	Solder paste	38101010
37	Solder pieces for repair welding	84314930
38	SOLDER WIRE	83113090
39	Solution Dispenser	84729030
40	Thermal Imaging Analyzer	90275090
41	THERMOSTATIC SOLDERING IRON	85151100
42	THERMOSTATIC SOLDERING STATION	85168000
43	UV CURING SOLDER MASK	32159090
44	WATCH PART (CLASP)	91022900
45	WATCH PART (HANDS)	91022900
46	WATCH STRAP	91139090
47	REMOTE CONTROL	85269200

3.4 The duty on the imported goods needs to be re-determined based on the revised assessable value of Rs. 17,52,167/-, instead of the declared value of Rs. 11,32,956/-, and the applicable Customs duty rates. On this basis, the total Customs duty payable on the imported goods amounts to Rs. 6,11,861/-, as opposed to Rs. 4,03,785/- self-assessed by the importer in the said Bill of Entry. Consequently, there is a case of non/short levy of Customs duty amounting to Rs. 2,08,076/-. The re-determined duty has been calculated in accordance with the applicable duty rates, and the details of the recalculated duty are presented in Table-F below.

Table-F

SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
1	AIR GUN NOZZLE (SET)	84679900	1790	134	13	349	496
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
2	CABLE CONNECTOR	85444930	**34690**	5204	520	7274	12998
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (20%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
3	Camera Lens Dusting Stick	96039000	1343	269	27	295	590
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (20%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
4	Carbon Steel Cutting Wire	95051000	10740	2148	215	2359	4721
SR.	**DESCRIPTION OF GOODS AS**		**ASSESSABLE**	**BCD**	**SWS**	**IGST**	**TOTAL**

NO.	SUBMITTED	CTH	VALUE	(15%)	(10%)	(18%)	DUTY
5	CAT CONNECTOR	85444290	81506	12226	1223	17092	30540
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (20%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
6	CRYSTAL HEAD	70139100	85025	17005	1701	18671	37377
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
7	CUTTER	84669400	2148	161	16	419	596
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
8	Digital Display Multi-port Charger	87141090	47883	7182	718	10041	17942
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (20%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
9	EMPTY SHELVES FOR NETWORK CONNECTOR	85176290	3580	716	72	786	1574
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
10	FLUX PASTE	38101010	67125	5034	503	13079	18617
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
11	Glue Remover	38101010	4475	336	34	872	1241
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
12	HD camera (part)	90069100	895	90	9	179	277
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
13	Insulated Glass Motherboard Fixture	70080010	13425	1343	134	2682	4159
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
14	IPC TESTER	87141090	6265	940	94	1314	2347
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
15	LAN TESTER	90318000	51463	7719	772	10792	19283
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
16	LCS DEPLEX CUPPLER	85366990	89500	8950	895	17882	27727
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
17	LED CAR HEADLIGHT	87089900	17900	2685	269	3754	6707
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
18	Microscope	90118000	44750	3356	336	8720	12411
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
19	Mortar mini screwdriver	82054000	41618	4162	416	8315	12893
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
20	Motorcycle Part (chain)	87141090	151434	22715	2272	31756	56742
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
21	MOTORCYCLE PART (EXHAUST PIPE)	87141090	140157	21024	2102	29391	52517
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
22	NETWORK CABLE	85444290	85920	12888	1289	18017	32194
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
23	NETWORK CABLE PLIER	82032000	64440	6444	644	12875	19964
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**

24	Non-lacquer Copper Wire	85444290	2685	403	40	563	1006
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
25	PACKING MATERIAL	39269099	25463	3819	382	5340	9541
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
26	PACKING MATERIAL (BLISTER)	39269099	7912	1187	119	1659	2965
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
27	PACKING MATERIAL (HOOK)	39269099	644	97	10	135	241
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
28	PACKING MATERIAL (STICKER)	39269099	716	107	11	150	268
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
29	PATCH CODE	40169310	4923	492	49	984	1525
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (20%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
30	Portable precision soldering station	85168000	4565	913	91	1002	2007
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
31	POWER BOOT CABLE	90308990	5370	403	40	1046	1489
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
32	REWORK BLADE SET	82089090	1146	115	11	229	355
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (20%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
33	SECURITY CAMERA	85258900	99882	19976	1998	21934	43908
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (15%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
34	SECURITY CAMERA PARTS	85299090	134	20	2	28	50
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
35	Silicone duster	38101010	6265	470	47	1221	1738
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
36	Solder paste	38101010	26850	2014	201	5232	7447
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
37	Solder pieces for repair welding	84314930	8950	671	67	1744	2482
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
38	SOLDER WIRE	83113090	17873	1787	179	3571	5537
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
39	Solution Dispenser	84729030	13425	1007	101	2616	3723
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
40	Thermal Imaging Analyzer	90275090	5370	403	40	1046	1489
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
41	THERMOSTATIC SOLDERING IRON	85151100	22375	2238	224	4471	6932
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (20%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
42	THERMOSTATIC SOLDERING STATION	85168000	40812	8162	816	8962	17941
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
43	UV CURING SOLDER MASK	32159090	42960	4296	430	8583	13309

SR. NO.	DESCRIPTION OF GOODS AS SUBMITTED	CTH	ASSESSABLE VALUE	BCD (20%)	SWS (10%)	IGST (18%)	TOTAL DUTY
44	WATCH PART (CLASP)	91022900	49225	9845	985	10810	21639
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (20%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
45	WATCH PART (HANDS)	91022900	6328	1266	127	1390	2782
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (10%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
46	WATCH STRAP	91139090	108743	10874	1087	21727	33689
SR. NO.	**DESCRIPTION OF GOODS AS SUBMITTED**	**CTH**	**ASSESSABLE VALUE**	**BCD (7.5%)**	**SWS (10%)**	**IGST (18%)**	**TOTAL DUTY**
47	REMOTE CONTROL	85269200	201482	15111	1511	39259	55881
	TOTAL		**1752170**	**228406**	**22841**	**360615**	**611861**

4. 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 2(39): *"smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.*

Section 11A: *"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:-*

--

(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. ……
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 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.*

5. <u>Summary of Investigations Conducted</u>:

5.1 On the basis of NCTC Alert No. 2025-26/IMP/3027, the consignment imported by M/s Avi Enterprises, Bhadarpur Jatt, Haridwar, Uttarakhand – 249404 (IEC: DMIPS1601E), covered under Bill of Entry No. 6049521 (Z-Type) dated 02.12.2025 filed at INAJM6 (Adani Ports & SEZ, Mundra) in respect of Container No. MSBU6699829, was examined on 03.01.2026 at the premises of M/s Hind Terminals Pvt. Ltd., CFS, Mundra. The said examination was conducted in pursuance of the aforesaid alert, wherein the consignment was identified as risky on the basis of IGM details and importer risk

parameters, indicating possible mis-declaration and/or concealment of prohibited/restricted goods, and was carried out in the presence of Shri Amol Patil, Authorized Representative of the importer, and Shri Uresh Kumar Davda, Senior Executive of M/s Hind Terminals Pvt. Ltd., CFS, Mundra.

5.2. The consignment imported by M/s Avi Enterprises (IEC No. DMIPS1601E) and covered under the container bearing No. MSBU6699829 was examined externally and is found to be structurally sound with no visible sign of tampering or damage. The container seal is verified with the shipping and IGM records and is found intact and tallying. Thereafter, the seal is cut open and the container is opened in the presence of the above-mentioned persons for detailed physical examination. On opening the container, assorted cartons containing electronic components, soldering equipment, camera parts, tools, packing materials, motorcycle parts, watch parts and remote controls are found packed inside. The goods are examined carton-wise and item-wise with reference to the Bill of Entry 6049521 dated 02.12.2025, Invoice and the Packing List. During the course of physical verification, the goods were found to be properly packed and, in general, tallying with the declared description as per the Bill of Entry. Except for the discrepancies detailed below, all other items were found to be in order with regard to description, quantity, and packing. In respect of Motorcycle Parts – Chain (CTH 87141090), the declared quantity of 14,100 pieces was found to be correct; however, a significant variation in weight was noticed. While the net weight declared in the Bill of Entry is 8,287 kgs, the weight calculated on an average basis during physical examination comes to 12,408 kgs, indicating a substantial excess over the declared weight.

5.2.1 Further, in the case of Remote Controls (CTH 85269200), the Bill of Entry declares 19,500 pieces weighing 1,999 kgs, whereas 56,280 pieces were actually found packed in 202 cartons during examination, with an average worked-out weight of approximately 5,769 kgs, resulting in a major discrepancy in both quantity and weight vis-à-vis the declaration. As per the weight slip issued by M/s Hind Terminals Pvt. Ltd., CFS, the total cargo weight is recorded as 29,140 kgs, as against the declared Gross Weight of 22,341 kgs in the Bill of Entry. The total weight of the cargo, as worked out on an average basis during examination, is approximately 29,147 kgs. No concealment of any other goods was observed inside the container during detailed examination.

5.3 Based on prima facie findings, the imported goods appeared mis-declared in quantity and undervalued compared to the declared value. To determine the correct assessable value under Section 14 of the Customs Act, 1962 read with the Customs Valuation Rules, 2007, an independent valuation by an empanelled Chartered Engineer was obtained. As the declared transaction value was doubtful and the goods lacked proper specifications, valuation under Rules 4 to 8 was not possible, and the residual method under Rule 9 was applied. The Chartered Engineer, vide Report No. ABJ:INSP:CE:SIIB:HOL:25-26:14 dated 17.02.2026, suggested the CIF value of the goods as USD 19577.28. Accordingly, the assessable value of the goods stands re-determined at Rs. 17,52,167/- against the declared value of Rs. 11,32,956/-, and the Customs duty payable, calculated at applicable rates, amounts to Rs. 6,11,861/- instead of Rs. 4,03,785/- self-assessed by the importer, resulting in a short levy of Customs duty of Rs. 2,08,076/-.

5.4 The Chartered Engineer (CE) report has been shared with the importer and duly accepted, as conveyed in their email dated 13.03.2026. The importer has expressed their willingness to accept the revised valuation and to pay all applicable duties, fines, and

penalties. They have further requested that the matter be settled without the issuance of a Show Cause Notice and without the requirement of a personal hearing.

5.5 Thus, by the act of omission and commission at the level of importer, it appears that, the importer has contravened the provisions of Section 46 and Section 17 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer in the form of Bill of Entry and also failed to assess their duty liability correctly and accordingly the goods imported by the importer appear liable to be confiscation under Section 111(l) and 111(m) of the Customs Act, 1962 and the importer M/s. Avi Enterprises have rendered themselves liable for penalty under Section 112(a)(ii) and 114AA of the Customs Act, 1962.

6. The importer, as informed vide their email dated 13.03.2026 has conveyed their readiness to discharge all applicable customs duties, fines, and penalties arising out of the discrepancies noticed in the case, and has further requested that the matter be settled without issuance of a Show Cause Notice and without conducting a personal hearing.

7. <u>In view of the above facts, it appears that –</u>

i. The assessable value of the mis-declared imported goods is liable to be re-determined instead of as declared in the Bills of Entry under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962. The details are as under:-

BE No. & date	Declared Value	Re-determined Value
6049521 (Z-Type) dated 02.12.2025	11,32,956/-	17,52,167/-

ii. The Customs duty involved in the imported goods is liable to be re-determined instead of as declared in the Bills of Entry. The details are as under: -

Particulars	Declared in the BE	Re-determined
	Amount in Rs.	Amount in Rs.
Total Duty	4,03,785/-	6,11,861/-

iii. The said Bills of Entry No. 6049521 (Z-Type) dated 02.12.2025 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962;
iv. The goods have been imported by way of mis-declaration in contravention of Sec 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (l) and 111(m) of the Customs Act, 1962;
v. The importer M/s. Avi Enterprises is liable for Penalty under Section 112(a)(ii) of the Customs Act, 1962;
vi. The importer M/s. Avi Enterprises is liable for Penalty under Section 114AA of the Customs Act, 1962;

<u>WAIVER OF SHOW CAUSE NOTICE AND PERSONAL HEARING</u>

8. As mentioned in Para 6 above, the importer has conveyed, vide email dated 13.03.2026, their readiness to discharge all applicable customs duties, fines, and penalties arising out of the discrepancies noticed in the case, and has further requested that the matter be settled without issuance of a Show Cause Notice and without conducting a personal hearing.

DISCUSSION AND FINDINGS

9. I have carefully gone through the records of the case and Investigation Report No. 21/2026-27 dated 7.04.2026. I find that the importer vide their email dated 13.03.2026 has requested for waiver of Show Cause Notice and personal hearing in the matter. Thus, I find that the principles of natural justice as provided under Section 122A of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on record. The main issues to be decided are:

i. Whether the declared particulars of the imported goods covered under Bill of Entry No. 6049521 (Z-Type) dated 02.12.2025, particularly in respect of quantity and weight, require amendment as per table B to F;

ii. Whether the declared assessable value of Rs. 11,32,956/- is liable to be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determined as Rs. 17,52,167/- under Rule 9 of the said Rules read with Section 14 of the Customs Act, 1962;

iii. Whether the impugned goods are liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;

iv. Whether the said Bill of Entry is liable to be re-assessed under Section 17(4) of the Customs Act, 1962 Section 17(4) of the Customs Act, 1962 to levy the re-determined duty;

v. Whether penalties under Sections 112(a)(ii) and 114AA of the Customs Act, 1962 are imposable on the importer M/s. Avi Enterprises.

10.1 Regarding the first issue, I find that the consignment covered under Bill of Entry No. 6049521 (Z-Type)) dated 02.12.2025 was examined pursuant to NCTC Alert No. 2025-26/IMP/3027 and the examination revealed material discrepancies between the particulars declared in the Bill of Entry and the goods actually found during examination. It is observed that, while most goods were found generally tallying with the declared description, quantity and packing, significant discrepancies were noticed in respect of certain items, namely Motorcycle Part (chain) and Remote Control.

10.2 I find that in respect of Motorcycle Part (chain) falling under CTH 87141090, the declared quantity of 14,100 pieces was found to be correct; however, the declared net weight of 8,287 Kgs did not tally with the weight worked out during physical examination, which came to 12,408 Kgs. Thus, there was substantial excess weight over and above the weight declared in the Bill of Entry.

10.3 I further find that in respect of Remote Control falling under CTH 85269200, the Bill of Entry declared 19,500 pieces weighing 1,999 Kgs, whereas 56,280 pieces were actually found packed in 202 cartons during examination, with average worked-out weight of approximately 5,769 Kgs. This clearly establishes a major discrepancy in both quantity and weight vis-a-vis the declaration made in the Bill of Entry.

10.4 I also note that as per the weight slip issued by M/s. Hind Terminals Pvt. Ltd., CFS, the total cargo weight was recorded as 29,140 Kgs as against the declared gross weight of 22,341 Kgs in the Bill of Entry, whereas the total weight worked out on average basis during examination was approximately 29,147 Kgs. These facts further corroborate that the declaration filed by the importer did not correctly reflect the actual particulars of the imported cargo.

10.5 I find that the above discrepancies are not minor or clerical in nature but are substantial and material, having direct bearing on assessment and valuation of the goods. In terms of Section 46 of the Customs Act, 1962, the importer is required to file a true, correct and complete declaration in respect of the imported goods. In the present case, the importer failed to correctly declare the quantity and weight of the imported goods, particularly in respect of Remote Control and Motorcycle Part (chain), thereby rendering the declaration inaccurate and incomplete.

10.6 Therefore, in view of the above findings, I hold that the declared particulars of the imported goods, particularly in respect of quantity and weight, are liable to be amended as per table B to F in this order.

11.1 Regarding the second issue, I find that the discrepancies noticed during examination, particularly the substantial variation in quantity and weight of the impugned goods, give rise to a reasonable and justifiable doubt regarding the truth and accuracy of the declared transaction value. The declared value can be accepted only where it represents the true transaction value of the goods actually imported and where there is no valid reason to doubt its correctness.

11.2 In the present case, the goods have been found to be mis-declared in material particulars and therefore the declared assessable value of Rs. 11,32,956/- cannot be accepted as the true transaction value. The Chartered Engineer, vide Report No. ABJ:INSP:CE:SIIB:HOL:25-26:14 dated 17.02.2026, has assessed the CIF value of the imported goods at USD 19577.28, and on that basis the assessable value of the goods has been worked out at Rs. 17,52,167/-. Thus, there is a substantial difference between the declared assessable value and the re-determined assessable value.

11.3 In terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, where the proper officer has reason to doubt the truth or accuracy of the declared value, such value becomes liable to rejection. In the present case, I find that the discrepancies noticed during examination clearly justify rejection of the declared value under Rule 12 of the said Rules.

11.4 I further find that once the declared value is rejected under Rule 12, the valuation is required to be determined sequentially under Rules 4 to 9 of the Customs Valuation Rules, 2007. In the present case, the imported goods are assorted items of mixed nature and, in the absence of reliable contemporaneous data of identical or similar goods with matching specifications, valuation under Rules 4 to 8 is not feasible. Therefore, the value has rightly been determined under Rule 9 of the Customs Valuation Rules, 2007 on the basis of reasonable means consistent with the principles and general provisions of the said Rules.

11.5 I also note that the Chartered Engineer's report was shared with the importer and was accepted by them vide email dated 13.03.2026. The importer has further conveyed

their willingness to accept the revised valuation and pay the applicable duties, fines and penalties, and has requested that the matter be decided without issuance of Show Cause Notice and without personal hearing. This acceptance by the importer further supports the re-determined value adopted in the present proceedings.

11.6 Therefore, I hold that the declared assessable value of Rs. 11,32,956/- is liable to be rejected under Rule 12 of the Customs Valuation Rules, 2007 and is required to be re-determined as Rs. 17,52,167/- under Rule 9 of the said Rules read with Section 14 of the Customs Act, 1962.

12.1 Regarding the third issue, I find that the importer was under a statutory obligation in terms of Section 46 of the Customs Act, 1962 to file a Bill of Entry containing true, correct and complete particulars of the imported goods, including their quantity, weight and value. Further, in terms of Section 17(1) of the Customs Act, 1962, the importer was also required to correctly self-assess the duty leviable on such goods on the basis of such declaration.

12.2 In the present case, I find that the importer failed to discharge the aforesaid statutory obligations. In particular, Remote Control was declared as 19,500 pieces weighing 1,999 Kgs, whereas 56,280 pieces weighing approximately 5,769 Kgs were found during examination. Likewise, Motorcycle Part (chain), though correctly declared in quantity at 14,100 pieces, was found to have weight of 12,408 Kgs as against declared weight of 8,287 Kgs. These discrepancies clearly show that the goods actually found did not correspond with the particulars declared in the Bill of Entry.

12.3 In terms of Section 111(m) of the 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 are liable to confiscation. The discrepancies in quantity, weight and value noticed in the present case clearly attract the provisions of Section 111(m) of the Customs Act, 1962.

12.4 Further, in terms of Section 111(l) of the Customs Act, 1962, any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under the Act are liable to confiscation. In the present case, the quantity of Remote Control actually found was substantially in excess of the quantity declared in the Bill of Entry. Therefore, I hold that the provisions of Section 111(l) of the Customs Act, 1962 are also attracted.

12.5 Therefore, having regard to the discrepancies noticed during examination and the resultant mis-declaration in material particulars, I hold that the impugned goods having re-determined assessable value of Rs. 17,52,167/- are liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

13.1 Regarding the fourth issue, I find that the importer had filed the subject Bill of Entry under self-assessment in terms of Section 17(1) of the Customs Act, 1962. However, it has been established through examination and investigation that the goods were not correctly declared in respect of quantity and weight and that the declared value was not acceptable. Consequently, the self-assessment made by the importer was not correct.

13.2 In terms of Section 17(4) of the Customs Act, 1962, where it is found on verification, examination or otherwise that the self-assessment has not been done correctly, the proper officer is empowered to re-assess the duty leviable on such goods. Since the goods were mis-declared and undervalued, the subject Bill of Entry is liable to be re-

assessed under the said provision.

13.3 Based on the re-determined assessable value of Rs. 17,52,167/-, the total Customs duty payable comes to Rs. 6,11,861/- as against the duty of Rs. 4,03,785/- already self-assessed and paid by the importer. Thus, a differential duty of Rs. 2,08,076/- becomes recoverable from the importer. I find that such short payment of duty is directly attributable to the mis-declaration and undervaluation of the imported goods.

13.4 Accordingly, I hold that the subject Bill of Entry is liable to be re-assessed under Section 17(4) of the Customs Act, 1962 and the differential duty of Rs. 2,08,076/- is recoverable from the importer under the provisions of the Customs Act, 1962.

14.1 Regarding the fifth issue of imposition of penalty, I find that the facts of the present case clearly establish that the importer, by mis-declaring the quantity, weight and value of the imported goods, has rendered the impugned goods liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962. The discrepancies noticed are substantial and material and cannot be treated as inadvertent or technical in nature.

14.2 In terms of Section 112(a)(ii) of the Customs Act, 1962, any person who, by any act or omission, renders goods liable to confiscation under Section 111 is liable to penalty. Since, in the present case, the goods have been held liable to confiscation under Sections 111(l) and 111(m), the importer squarely falls within the scope of penal liability under Section 112(a)(ii) of the Customs Act, 1962.

14.3 Further, I find that the importer filed and used a Bill of Entry containing incorrect and incomplete particulars in respect of quantity, weight and value of the imported goods. In terms of Section 114AA of the Customs Act, 1962, any person knowingly or intentionally making, signing or using any declaration, statement or document which is false or incorrect in any material particular is liable to penalty. In the present case, the substantial discrepancy between the declared particulars and the goods actually found, coupled with the difference between the declared assessable value and the re-determined assessable value, clearly establishes use of incorrect material particulars in the import transaction.

14.4 I also note that the importer has accepted the findings of mis-declaration and valuation and has requested that the matter be decided without issuance of Show Cause Notice and without personal hearing. While such acceptance may be considered a mitigating factor at the stage of quantification of redemption fine and penalty, the same does not absolve the importer of the legal consequences arising from the violations established on record.

14.5 Accordingly, I hold that the importer M/s. Avi Enterprises is liable to penalty under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

ORDER

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

i. I order that the description, quantity, unit and valuation particulars of the impugned goods covered under Bill of Entry No. 6049521 (Z-Type) dated 02.12.2025, be amended as

per Table-B to Table-F above;

ii. I order to reject the declared assessable value of Rs. 11,32,956/- under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determine the assessable value as Rs. 17,52,167/- under Rule 9 of the said Rules read with Section 14 of the Customs Act, 1962;

iii. I order to confiscate the imported goods covered under Bill of Entry No. 6049521 (Z-Type) dated 02.12.2025, having re-determined assessable value of Rs. 17,52,167/-, under Sections 111(l) and 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem the said goods for home consumption under Section 125 of the Customs Act, 1962 on payment of Redemption Fine of Rs. 1,75,000/- (Rupees One Lakh Seventy Five Thousand only);

iv. I reject the self-assessment made under Section 17(1) of the Customs Act, 1962 in respect of Bill of Entry No. 6049521 (Z-Type) dated 02.12.2025 and order to re-assess the said Bill of Entry under Section 17(4) of the Customs Act, 1962. The total re-determined duty liability is Rs. 6,11,861/- (Rupees Six Lakh Eleven Thousand Eight Hundred Sixty One only), resulting in differential duty of Rs. 2,08,076/- (Rupees Two Lakh Eight Thousand Seventy Six only);

v. I impose penalty of Rs. 20,000/- (Rupees Twenty Thousand only) on the importer M/s. Avi Enterprises under Section 112(a)(ii) of the Customs Act, 1962;

vi. I impose penalty of Rs. 10,000/- (Rupees Ten Thousand only) on the importer M/s. Avi Enterprises under Section 114AA of the Customs Act, 1962.

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

Digitally signed by Dipakbhai Zala
Date: 03-06-2026 16:40:46

(Zala Dipakbhai Chimanbhai)
Additional Commissioner of Customs
Custom House, Mundra

To,
M/s Avi Enterprises,
Bhadarpur Jatt, Haridwar,
Uttarakhand – 249404

Copy to:

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