

	OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MP & SEZ MUNDRA, KUTCH-GUJARAT -370421 Email: Group6-mundra@gov.in	 सत्यमेव जयते
A FILE NO. फाइल संख्या	CUS/APR/INV/47/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra	
B OIO NO. आदेश संख्या	MCH/ADC/ZDC/575/2025-26	
C PASSED BY जारीकर्ता	Dipak Zala, Additional Commissioner of Customs/ अपर आयुक्त सीमा शुल्क, Custom House, Mundra/कस्टम हाउस, मुंद्रा	
D DATE OF ORDER आदेश की तारीख	23-01-2026	
E DATE OF ISSUE जारी करने की तिथि	23-01-2026	
F SCN No. & Date कारण बताओ नोटिस क्रमांक	Waived.	
G NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक	M/s. Good Link Imports Private Limited (IEC- 0512086079)	
H DIN/दस्तावेज पहचान संख्या	20260171MO0000520395	

1. यह आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A 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 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमाशुल्क आयुक्त) अपील,
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,
नवरंगपुरा, अहमदाबाद 380 009”

**“THE COMMISSIONER OF CUSTOMS (APPEALS),
HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN
ROAD,**

NAVRANGPURA, AHMEDABAD-380 009.”

3. उक्तअपील यहआदेश भेजने की दिनांक से 60दिन 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 Court Fee Act it must be accompanied by –
- उक्त अपील की एक प्रति और A copy of the appeal, and
 - इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची 1-के अनुसार न्यायालय शुल्क अधिनियम 1870-के मद सं० 6-में निर्धारित 5 -/रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।
This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.
5. अपील ज्ञापन के साथ ड्यूटी /ब्याज /दण्ड /जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.
6. अपील प्रस्तुत करते समय, सीमाशुल्क) अपील (नियम, 1982और सीमाशुल्क अधिनियम, 1962के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.
7. 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 (A) 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 Good Link Imports Private Limited (IEC-0512086079), having its registered office at E-13/29, first floor, Harsa Bhawan, Con. Place, Delhi, New-Delhi-110001 (hereinafter referred to as “the Importer” for sake of brevity) has imported a consignment as tabulated above (hereinafter referred to as “the impugned Goods”) at Mundra Port vide Z-Bill of Entry No. 6121812 dated 05.12.2025. The examination of the above said consignment was carried out by the officers of SIIB on 06.01.2026 in the presence of the importer’s authorized representative Shri Bishwa Nath Mishra under Panchnama dated 06.01.2026

drawn at the premises of M/s Shoolin Trade Link LLP, APSEZ, Mundra (Kachchh). The details of the goods as declared in the said Bill of Entry are as follows:

Table-I

Sr. No.	BE no. /date	Container No.	Seal no.	BL no. /date	Goods declared	
					HSN	Items
1	6121812 (Z-Type) dated 05.12.2025	TCKU7534307	SYA4681732	COAU7263424174 dated 03.11.2025	39269099	Back cover for Mobile Phone
					91029990	Plastic Kids Watch
					91029990	Boys Watch
					70072190	Screen Protector for Mobile Phone (17400 Pcs)
					61152990	Girls Legging
					42022290	Ladies Hand Bags

2. **Weighment and Examination of the goods:**

The officer of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no. TCKU7534307 covered under the Z-Bill of Entry No. 6121812 dated 05.12.2025 under Panchnama dated 06.01.2026. Before examination the weightment of the cargo was cross checked with weightment slip provided by the SEZ unit. The details of the weightment of the goods ARE as follows:

Table-II

Sr. N.	Bill of Entry no. and Date	Container No.	B/L weight (Kg)	Cargo Weight as per SEZ Unit weighment slip(Kg)
1	6121812 dated 05.12.2025 (Z type)	TCKU7534307	18230	18310

2.1. During the course of examination of the impugned goods, after complete de-stuffing, 766 Corrugated Boxes and PP bags were found instead of the

declared quantity i.e. 761. The complete details of the goods found during examination are as below:

Table-III

Sr. No.	DESCRIPTION	No. of cartons Found on Examination	Quantity per Carton	Total No. of Pcs
1	Back Cover For Mobile Phone	220	400	88000
2	Kids Watch	45	500	22500
3	Boys/Men Watch	80	450	36000
4	Screen Protector For Mobile Phone	207	1000	207000
5	Girls Legging	3	200	600
6	Ladies Makeup Bags (Small)	15	32	480
7	Ladies Makeup Bags (Large)	45	12	540
8	Neck Ruffle Roll for saloon	151	150	22650
Total		766		

Further, on examination of the goods, the officer prima facie noticed that the goods were mis-declared by the importer in respect of Description and quantity. The importer has also not declared the goods "Neck Ruffle Roll for Saloon" in the BE. Further, the importer has also mis-declared quantity of almost all declared goods. The importer has declared total 06 items in the BE and the goods found during the examination are in different marking, packing and quantity and the same is tabulated above in Table-III.

3. **Classification of the Goods:**

The importer has declared 06 items in the said BE i.e. Back cover for Mobile Phone, Plastic Kids Watch, Boys Watch, Screen Protector for Mobile Phone (17400 Pcs), Girls Legging and Ladies Hand Bags. However, during the course of examination, the goods was found mis-declared in terms of description and quantity. The undeclared goods was also found during examination. The re-determined CTH of the goods found during examination is as below:

A. **Screen Protector for Mobile:**

The importer has misdeclared the CTH 70072190. The correct Classification of the said goods is under CTH 70072900 and the relevant extract of the CTH is as below:

7007 SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS

- Toughened (tempered) safety glass :

7007 1100 -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels

7007 1900- Other

- Laminated safety glass :

7007 21 -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :

7007 2110--- Bullet proof glass

7007 2190--- Other

7007 2900 -- Other

From the above it clearly appears that the goods rightly classifiable under CTH 70072900.

B. Neck Ruffle Roll for Saloon:

As far as the entries at heading level are concerned, heading 4818 covers "Toilet Paper and Similar Papers" which reads as under:

4818 TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLE CLOTHS, SERVIETTES, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER,

CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES

4818 1000 - Toilet paper

4818 2000 - Handkerchiefs, cleansing or facial tissues and towels

4818 3000 - Tablecloths and serviettes

4818 5000 - Articles of apparel and clothing accessories

4818 9000 - Other

From the above it appears that the said goods are rightly classifiable under CTH 48189000.

C. Ladies Makeup Bags:

As far as the entries at heading level are concerned, heading 4202 2240 covers "Ladies Makeup Bags" which reads as under:

4202 TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE- CASES, BRIEF - CASES, SCHOOLS AT CHELS, SPECTACLE CASES, BINOCULAR CASES,

CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO- POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE- CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER

4202 2210 --- Hand-bags and shopping bags, of artificial plastic material

4202 2220 --- Hand-bags and shopping bags, of cotton

4202 2230 --- Hand-bags and shopping bags, of Jute

42022240---Vanity-bags

4202 2290 --- Other

From the above it appears that the said goods are rightly classifiable under CTH 42022240.

The details of all the goods with declared/re-determined CTH is as follows.

Table-IV

Sr. No.	Goods found during examination	Declared CTH	Re-determined CTH
1	Back Cover For Mobile Phone	39269099	39269099
2	Kids Watch	91029990	91029990
3	Boys/Men Watch	91029990	91029990
4	Screen Protector For Mobile Phone	70072190	70072900
5	Girls Legging	61152990	61152990
6	Ladies Makeup Bags (Small)	42022290	42022240
7	Ladies Makeup Bags (Large)	42022290	42022240
8	Neck Ruffle Roll for saloon	-	48189000

Valuation of the Goods:

4. Further, as goods found during examination in the subject Bill of Entry were mis-declared in terms of Description and classification and undeclared goods were also found. Therefore, value of the goods needs to be determined.

4.1. Rejection of declared value & Redetermination of Assessable Value:

The 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. The Rule 3(1) of the CVR, 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. The 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, it further appears that, there is a reasonable doubt regarding the truth and accuracy of the value declared by the importer, and hence it appears liable to be rejected in terms of Rule 12 of the CVR, 2007.

4.2. Whereas, it appears that, if actual transaction value which means price paid or payable cannot be ascertained on the basis of Rule 3 of the CVR, 2007, the value shall be decided proceeding to subsequent rules. Thus, recourse is to be taken to the Rule 9 of the CVR, 2007 which provides for determination of value where the value of the imported goods cannot be determined under the provisions of the 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.

4.3. Whereas, it appears that, the value of the impugned goods could not be determined under Rule 4 and 5 *ibid* since the goods have been undeclared/mis-declared by means of description, the value of contemporaneous imports of identical and similar goods of same quality and composition was not found. Proceeding sequentially, it is stipulated under Rule 6 *ibid* that where the value is not determinable under Rule 3, 4 and 5, the value is to be determined under Rule 7 or when the value cannot be determined under that Rule, under Rule 8. Whereas, Rule 7 provides for 'Deductive Value' i.e. the value is to be determined on the basis of valuation of identical goods or similar imported goods sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, subject to deductions stipulated under the rule. Whereas, for the reasons detailed above, the values also cannot be determined as per the said Rule 7 *ibid*. Likewise, for application

of Rule 8 of the CVR, 2007, the cost of production or processing involved in the imported goods are not available. In the absence of requisite data, the value cannot be determined by taking recourse to these rules either.

4.4. Whereas, it appears that, the provisions of Rule 4 to 8 *ibid*, are not applicable in the instant case, the value of the impugned goods is required to be determined under the provisions of Rule 9 of the CVR 2007, which reads as under: -

“Rule 9: Residual method – (1) Subject to the provisions of Rule 3, where the value of the 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:”

4.5. Whereas, as per the provisions of Rule 9 *ibid*, the assessable value of the goods actually found during examination are required to be re-determined under Rule 9 *ibid*, i.e. as per the residual method. Whereas, the impugned goods were inspected by Shri Er. Ajayrajsinh B. Jhala, Chartered Engineer & Government approved valuer, who submitted his Valuation report vide reference No. ABJ:INSP:CE:SIIB:MUN:SH:GLIPL:25-26:24 dated 17.01.2026 wherein, he has reported the value of the cargo as tabulated below:

Table-V

Sr. no.	Item	Unit	Quantity found on examination in PCS	Suggestive value per PCS in USD	Suggestive Present CIF value in USD	Suggestive Present CIF value in INR (1 USD= 91.3 INR)
1	Back Cover For Mobile Phone	PCS	88000	0.045	3960	361548
2	Kids Watch	PCS	22500	0.06	1350	123255
3	Boys/Men Watch	PCS	36000	0.1	3600	328680
4	Screen Protector For Mobile Phone	PCS	207000	0.088	18216	1663121
5	Girls Legging	PCS	600	1.8	1080	98604
6	Ladies Makeup Bags (Small)	PCS	480	0.4	192	17530
7	Ladies Makeup	PCS	540	0.55	297	27116

	Bags (Large)					
8	Neck Ruffle Roll for saloon	PCS	22650	0.033	747.45	68242
Total					29442.45	26,88,096/-

4.6. Whereas, it appears that, the assessable value of Rs. 9,44,115/- declared by the importer in the Z-Bill of Entry No. 6121812 dated 05.12.2025 is liable to be rejected in terms of Rule 12 of the CVR, 2007. Whereas, further it appears that, the assessable value of the cargo covered under said Bill of Entry is required to be taken as Rs. 26,88,096/- on the basis of valuation report submitted by the CE for the purpose of valuation under provisions of Rule 9 of the CVR, 2007 read with note 2 of the interpretative notes for Rule 9 of the CVR, 2007.

5. **Importability and Policy Compliance:**

5.1. All the goods found during the examination except the goods mentioned at Sr. No. 8 of Table-III above are freely importable after paying of applicable Customs Duty. However, the goods mentioned at Sr. No. 8 of Table-III i.e. Neck Paper Rolls for Saloon are covered under Paper Import Monitoring System (PIMS). The importer needs to submit PIMS Registration Certificate of the goods of 48 Chapter imported in India as per Notification No. 08/2023 dated 29.05.2023 issued by DGFT.

5.2 Therefore, in view of the above, it is clear that the goods Neck Paper Rolls for Saloon having total quantity 22650 PCS found during examination, are covered under mandatory registration under Paper Import Monitoring System (PIMS). The importer can apply for registration not earlier than 75th day and not later than 5th day before the expected date of arrival of import consignment. However, importer has produced PIMS registration certificate dated 19.01.2026, once the goods found during examination. As the requisite PIMS registration certificate has been produced after the IGM inward date i.e. 21.11.2025, So the goods become prohibited for import. Accordingly, the goods are liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

6. **Re-determination of Applicable Duty:**

On the basis of re-determined value of the goods in above Table-VI, duty leviable on goods imported vide B/E No. 6121812 dated 05.12.2025 is being re-

calculated for the goods which are allowable for release for Home Consumption.
The re-calculated leviabale duty is as under: -

Table-VI

Sr. no.	Item Description	Declared/ Re-determined CTH	Total Qty found during examination in PCS	Suggestive Present CIF value(as per CE) in Rs.	BCD @ 15%	SWS @ 10%	IGST @ 18%	Total applicable Duty in Rs.
1	Back Cover For Mobile Phone	39269099	88000	361548	54232	5423	75817	135472
Sr. no.	Item Description	Declared/ Re-determined CTH	Total Qty found during examination in PCS	Suggestive Present CIF value(as per CE) in Rs.	BCD @ 20%	SWS @ 10%	IGST @ 18%	Total applicable Duty in Rs.
2	Kids Watch	91029990	22500	123255	24651	2465	27067	54183
3	Boys/Men Watch	91029990	36000	328680	65736	6574	72178	144488
Sr. no.	Item Description	Declared/ Re-determined CTH	Total Qty found during examination in PCS	Suggestive Present CIF value(as per CE) in Rs.	BCD @ 10%	SWS @ 10%	IGST @ 18%	Total applicable Duty in Rs.
4	Screen Protector For Mobile Phone	70072900	207000	1663121	166312	16631	332292	515235
Sr. no.	Item Description	Declared/ Re-determined CTH	Total Qty found during examination in PCS	Suggestive Present CIF value(as per CE) in Rs.	BCD @ 20%	SWS @ 10%	IGST @ 5%	Total applicable Duty in Rs.
5	Girls Legging	61152990	600	98604	19721	1972	6015	27708
Sr. no.	Item Description	Declared/ Re-determined CTH	Total Qty found during examination in PCS	Suggestive Present CIF value(as per CE) in Rs.	BCD @ 15%	SWS @ 10%	IGST @ 18%	Total applicable Duty in Rs.
6	Ladies Makeup Bags (Small)	42022240	480	17530	2629	263	3676	6568
7	Ladies Makeup Bags (Large)	42022240	540	27116	4067	407	5686	10160
Sr. no.	Item Description	Declared/ Re-determined CTH	Total Qty found during examination in PCS	Suggestive Present CIF value(as per CE) in Rs.	BCD @ 10%	SWS @ 10%	IGST @ 18%	Total applicable Duty in Rs.
8	Neck Ruffle Roll for saloon	48189000	22650	68242	6824	682	13635	21141
Total				26,88,096/-	344173	34417	536365	9,14,955/-

The total re-determined value of the goods releasable for Home

Consumption comes to Rs. 26,88,096/- and the total re-determined Duty for the said releasable goods comes to Rs. 9,14,955/- instead of the declared duty for the same i.e. Rs. 3,62,812/-. The differential duty of said releasable goods comes to Rs. 5,52,143/-.

7. **Outcome of the Investigation:**

The investigation conducted by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, based on the special intelligence, revealed significant irregularities in the import consignment of M/s. Good Link Imports Private Limited, E-13/29, first Floor, Harsa Bhawan, Con. Place, Delhi, New-Delhi-110001 (IEC: 0512086079), under Z-Bill of Entry No. 6121812 dated 05.12.2025, covering container TCKU7534307. The examination conducted on 06.01.2026, which uncovered deliberate mis-declaration, undervaluation, and non-compliance with regulatory requirements, indicating an intent to evade Customs duties and violate import regulations. The outcomes of the investigation are as follows:

7.1. **Examination of the Goods:**

The officer of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no. TCKU7534307 covered under the Z-Bill of Entry No. 6121812 dated 05.12.2025 under Panchnama dated 06.01.2026. During the course of examination of the impugned goods, after complete de-stuffing, 766 Corrugated Boxes and PP Bags were found. Further, on examination of the goods, the officer prima facie noticed that the goods mentioned at Sr. No. 8 of the Table-III are actually Neck Paper Rolls for Saloon and same was not declared by the importer.

7.2. **Classification of the Goods:**

The declared CTH of the mostly goods of Table-III found during the examination and declared by the importer is found correct as per Customs Tariff, 1975. Further, the goods Neck Paper Rolls for Saloon found during the examination are undeclared. The importer has mis-classified the goods Ladies Hand Bag and Screen Protector for Mobile. The re-determined CTH of the said goods are as below:

- i. Neck Paper Rolls for Saloon-48189000.
- ii. Ladies Hand Bag-42022240.
- iii. Screen Protector for Mobile-70072900.

7.3. **Valuation of the Goods:**

Whereas, as per the provisions of Rule 9 ibid, the assessable value of the

goods actually found during examination are required to be re-determined under Rule 9 ibid, i.e. as per the residual method. Whereas, the impugned goods were inspected by Shri Er. Ajayrajsinh B. Jhala, Chartered Engineer & Government approved valuer, who submitted his Valuation report vide reference No. ABJ:INSP:CE:SIIB:MUN:SH:GLIPL:25-26:24 dated 17.01.2026. It appears that, the assessable value of Rs. 9,44,115/- declared by the importer in the Z-Bill of Entry No. 6121812 dated 05.12.2025 is liable to be rejected in terms of Rule 12 of the CVR, 2007. Whereas, further it appears that, the assessable value of the cargo covered under said Bill of Entry is required to be taken as Rs. 26,88,096/- on the basis of valuation report submitted by the CE for the purpose of valuation under provisions of Rule 9 of the CVR, 2007 read with note 2 of the interpretative notes for Rule 9 of the CVR, 2007.

7.4. Re-determination of Duty:

The total re-determined value of the goods releasable for Home Consumption comes to Rs. 26,88,096/- and the total re-determined Duty for the said releasable goods comes to Rs. 9,14,955/- instead of the declared duty for the same i.e. Rs. 3,62,812/-. The differential duty of said releasable goods comes to Rs. 5,52,143/-.

7.5. Importability and Policy Compliance:

7.5.1. All the goods found during the examination except the goods mentioned at Sr. No. 8 of Table-III above are freely importable after paying of applicable Customs Duty. However, the goods mentioned at Sr. No. 8 of Table-III i.e. Neck Paper Rolls for Saloon are covered under Paper Import Monitoring System (PIMS). The importer needs to submit PIMS Registration Certificate of the goods of 48 Chapter imported in India as per Notification No. 08/2023 dated 29.05.2023 issued by DGFT.

7.5.2. Therefore, in view of the above, it is clear that the goods Neck Paper Rolls for Saloon having total quantity 22650 PCS found during examination, are covered under mandatory registration under Paper Import Monitoring System (PIMS) However, no registration certificate/license was produced by the importer till now, So the goods become prohibited for import. Accordingly, the goods are liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

7.6. Confiscation of Goods and Penal Action:

In view of the above, it is evident that the importer, M/s. Good Link Imports Private Limited, has imported the goods covered under Bill of Entry No.

6121812 dated 05.12.2025 in violation of the PIMS. The importer also mis-declared the goods in term of Description and quantity. Therefore, the goods mentioned at Sr. No. 8 of Table-III are liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962 due to being not included, not corresponding to the declared value and for non-compliance of PIMS and the rest of the goods of Table-III are liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962 due to not corresponding to the declared value. The importer's actions indicate an intent to evade customs duty, violating Section 46(4) of the Customs Act, 1962 (false declaration in Bill of Entry). Consequently, the importer is liable for penalties under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962, for knowingly submitting false documents and attempting to evade duties.

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 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:-

(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 transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;

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

Any person,-

- a. *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*
 - b. *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*
- shall be liable,-
- i. *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 declared description and classification of the goods found during examination imported vide Z-Bill of Entry No. 6121812 dated 05.12.2025, filed by the Importer M/s. Good Link Imports Private Limited, are liable to be rejected due to mis-declaration and mis-classification, as detailed above and the same needs to be re-determined as per Tables III and IV.
- ii. The total declared assessable value of Rs. 9,44,115/- for the goods under Z-Bill of Entry No. 6121812 dated 05.12.2025 is liable to be rejected and re-determined as Rs. 26,88,096/-, as per the Chartered Engineer's valuation report dated 17.01.2026, under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, read with Section 14 of the Customs Act, 1962.
- iii. The Bill of Entry no. 6121812 dated 05.12.2025 need to be re-assessed under Section 17(4) of The Customs Act, 1962 with re-determined duty, classification and description as discussed in above paras.
- iv. The goods imported vide Bill of Entry no. 6121812 dated 05.12.2025 except mentioned at Sr. No. 8 of the Table-III having re-determined value

of Rs. 26,19,854/- are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

- v. The goods imported vide Bill of Entry no. 6121812 dated 05.12.2025 mentioned at Sr. No. 8 of the Table-III having re-determined value of Rs. 68,242/- are liable for confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962.
- vi. The importer, M/s. Good Link Imports Private Limited (IEC: 0512086079), is liable for penalties under Sections 112(a)(i), 112(a)(ii), and 114AA of the Customs Act, 1962.

9.1 In view of the above an Investigation report no. 224 dated 20.01.2026 has been issued by SIIB, Mundra Customs.

WAIVER OF NOTICE AND PERSONAL HEARING

10. The importer vide their letter dated 19.01.2026 has requested for waiver of SCN and PH in the instant case and accepted the CE valuation report. Further, they have also requested to waive the issuance of SCN and personal hearing and to decide the matter on merits based on available records. They also agreed to pay the applicable fine and penalty, if any, and assure that they shall abide by the decision taken by this office.

DISCUSSION AND FINDINGS

11. I have carefully gone through the facts of the case, Investigation Report and noticees submissions. I observed that the Importer during the investigation already waived the right of Show Cause Notice and personal hearing. I find that the condition of Principles of Natural Justice under Section 122A of the Customs Act, 1962 has been complied. Considering this scenario, I find it appropriate to proceed with the adjudication proceedings in terms of merit of the case.

12. M/s Good Link Imports Private Limited (IEC-0512086079), has imported a consignment vide Z-Bill of Entry No. 6121812 dated 05.12.2025. The examination of the above said consignment was carried out by the officers of SIIB on 06.01.2026. The details of the goods as declared in the said Bill of Entry are as mentioned in Table-I above

12.1 I find that the officer of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no.

TCKU7534307 covered under the Z-Bill of Entry No. 6121812 dated 05.12.2025 under Panchnama dated 06.01.2026. Before examination the weightment of the cargo was cross checked with weightment slip provided by the SEZ unit. The details of the weightment of the goods are as mentioned in Table-II above.

12.2. I find that during the course of examination of the impugned goods, after complete de-stuffing, 766 Corrugated Boxes and PP bags were found instead of the declared quantity i.e. 761. The complete details of the goods found during examination are as mentioned in Table-III above

12.2.1 I find that on examination of the goods, the officer prima facie noticed that the goods were mis-declared by the importer in respect of Description and quantity. The importer has also not declared the goods "Neck Ruffle Roll for Saloon" in the BE. Further, the importer has also mis-declared quantity of almost all declared goods. The importer has declared total 06 items in the BE and the goods found during the examination are in different marking, packing and quantity and the same is tabulated above in Table-III.

12.3 I find that the importer has declared 06 items in the said BE i.e. Back cover for Mobile Phone, Plastic Kids Watch, Boys Watch, Screen Protector for Mobile Phone (17400 Pcs), Girls Legging and Ladies Hand Bags. However, during the course of examination, the goods was found mis-declared in terms of description and quantity. The undeclared goods was also found during examination. The re-determined CTH of the goods found during examination is as below:

A. **Screen Protector for Mobile:**

The importer has misdeclared the CTH 70072190. The correct Classification of the said goods is under CTH 70072900 and the relevant extract of the CTH is as below:

7007 SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS

- Toughened (tempered) safety glass :

7007 1100 -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels

7007 1900- Other

- Laminated safety glass :

7007 21 -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :

7007 2110--- Bullet proof glass

7007 2190--- Other

7007 2900 -- Other

From the above it clearly appears that the goods rightly classifiable under CTH 70072900.

B. Neck Ruffle Roll for Saloon:

As far as the entries at heading level are concerned, heading 4818 covers "Toilet Paper and Similar Papers" which reads as under:

4818 TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLE CLOTHS, SERVIETTES, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER,

CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES

4818 1000 - Toilet paper

4818 2000 - Handkerchiefs, cleansing or facial tissues and towels

4818 3000 - Tablecloths and serviettes

4818 5000 - Articles of apparel and clothing accessories

4818 9000 - Other

From the above it appears that the said goods are rightly classifiable under CTH 48189000.

C. Ladies Makeup Bags:

As far as the entries at heading level are concerned, heading 4202 2240 covers "Ladies Makeup Bags" which reads as under:

4202 TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE- CASES, BRIEF - CASES, SCHOOLS AT CHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERSAND SIMILAR CONTAINERS; TRAVELLING-BAGS,INSULATEDFOODOR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES,CIGARETTE-CASES,TOBACCO- POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE- CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER

4202 2210 --- Hand-bags and shopping bags, of artificial plastic material
 4202 2220 --- Hand-bags and shopping bags, of cotton
 4202 2230 --- Hand-bags and shopping bags, of Jute
 42022240---Vanity-bags
 4202 2290 --- Other

From the above it appears that the said goods are rightly classifiable under CTH 42022240.

The details of all the goods with declared/re-determined CTH is as follows.

Sr. No.	Goods found during examination	Declared CTH	Re-determined CTH
1	Back Cover For Mobile Phone	39269099	39269099
2	Kids Watch	91029990	91029990
3	Boys/Men Watch	91029990	91029990
4	Screen Protector For Mobile Phone	70072190	70072900
5	Girls Legging	61152990	61152990
6	Ladies Makeup Bags (Small)	42022290	42022240
7	Ladies Makeup Bags (Large)	42022290	42022240
8	Neck Ruffle Roll for saloon	-	48189000

12.4 I find that as goods found during examination in the subject Bill of Entry were mis-declared in terms of Description and classification and undeclared goods were also found. Therefore, value of the goods needs to be determined.

12.4.1. I find that 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. The Rule 3(1) of the CVR, 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. The 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, it further appears that, there is a reasonable doubt regarding the truth and accuracy of the value declared by the importer, and hence it appears liable to be rejected in terms of Rule 12 of the CVR, 2007.

12.4.2. I find that if actual transaction value which means price paid or payable cannot be ascertained on the basis of Rule 3 of the CVR, 2007, the value shall be decided proceeding to subsequent rules. Thus, recourse is to be taken to the Rule 9 of the CVR, 2007 which provides for determination of value where the value of the imported goods cannot be determined under the provisions of the 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.

12.4.3. I find that Whereas, the value of the impugned goods could not be determined under Rule 4 and 5 *ibid* since the goods have been undeclared/mis-declared by means of description, the value of contemporaneous imports of identical and similar goods of same quality and composition was not found. Proceeding sequentially, it is stipulated under Rule 6 *ibid* that where the value is not determinable under Rule 3, 4 and 5, the value is to be determined under Rule 7 or when the value cannot be determined under that Rule, under Rule 8. Whereas, Rule 7 provides for 'Deductive Value' i.e. the value is to be determined on the basis of valuation of identical goods or similar imported goods sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, subject to deductions stipulated under the rule. Whereas, for the reasons detailed above, the values also cannot be determined as per the said Rule 7 *ibid*. Likewise, for application of Rule 8 of the CVR, 2007, the cost of production or processing involved in the imported goods are not available. In the absence of requisite data, the value cannot be determined by taking recourse to these rules either.

12.4.4. I find that the provisions of Rule 4 to 8 *ibid*, are not applicable in the instant case, the value of the impugned goods is required to be determined under the provisions of Rule 9 of the CVR 2007, which reads as under: -

"Rule 9: Residual method – (1) Subject to the provisions of Rule 3, where the value of the 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:"

12.4.5. I find that as per the provisions of Rule 9 *ibid*, the assessable value

of the goods actually found during examination are required to be re-determined under Rule 9 *ibid*, i.e. as per the residual method. Whereas, the impugned goods were inspected by Shri Er. Ajayrajsinh B. Jhala, Chartered Engineer & Government approved valuer, who submitted his Valuation report vide reference No. ABJ:INSP:CE:SIIB:MUN:SH:GLIPL:25-26:24 dated 17.01.2026 wherein, he has reported the value of the cargo as tabulated in Table-V above.

-
12.4.6. I find that the assessable value of Rs. 9,44,115/- declared by the importer in the Z-Bill of Entry No. 6121812 dated 05.12.2025 is liable to be rejected in terms of Rule 12 of the CVR, 2007. Whereas, further it appears that, the assessable value of the cargo covered under said Bill of Entry is required to be taken as **Rs. 26,88,096/-** on the basis of valuation report submitted by the CE for the purpose of valuation under provisions of Rule 9 of the CVR, 2007 read with note 2 of the interpretative notes for Rule 9 of the CVR, 2007.

12.5. I find that all the goods found during the examination except the goods mentioned at Sr. No. 8 of Table-III above are freely importable after paying of applicable Customs Duty. However, the goods mentioned at Sr. No. 8 of Table-III i.e. Neck Paper Rolls for Saloon are covered under Paper Import Monitoring System (PIMS). The importer needs to submit PIMS Registration Certificate of the goods of 48 Chapter imported in India as per Notification No. 08/2023 dated 29.05.2023 issued by DGFT.

12.5.1. Therefore, in view of the above, it is clear that the goods Neck Paper Rolls for Saloon having total quantity 22650 PCS found during examination, are covered under mandatory registration under Paper Import Monitoring System (PIMS). The importer can apply for registration not earlier than 75th day and not later than 5th day before the expected date of arrival of import consignment. However, importer has produced PIMS registration certificate dated 19.01.2026, once the goods found during examination. As the requisite PIMS registration certificate has been produced after the IGM inward date i.e. 21.11.2025, So the goods become prohibited for import. Accordingly, the goods are liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

12.6. I find that on the basis of re-determined value of the goods, duty leviable on goods imported vide B/E No. 6121812 dated 05.12.2025 is being re-calculated for the goods which are allowable for release for Home Consumption. The re-calculated leviable duty is as mentioned in Table-VI above.

12.6.1 I find that the total re-determined value of the goods releasable for

Home Consumption comes to Rs. 26,88,096/- and the total re-determined Duty for the said releasable goods comes to Rs. 9,14,955/- instead of the declared duty for the same i.e. Rs. 3,62,812/-. The differential duty of said releasable goods comes to Rs. 5,52,143/-.

13. CONFISCATION OF THE GOODS UNDER SECTION 111(d), 111(l) & 111(m) OF THE CUSTOMS ACT, 1962:

13.1 It is alleged that the goods are liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962. In this regard, I find that as far as confiscation of goods is concerned, Section 111 of the Customs Act, 1962 defines the Confiscation of improperly imported goods. The relevant legal provisions of Section 111 of the Customs Act, 1962 are reproduced below:-

“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.

...”

13.2 I find that the goods mentioned at Sr. No. 8 of Table-III i.e. “Neck Paper Rolls for Saloon” (quantity 22,650 pcs, re-determined value Rs. 68,242/-) are covered under the Paper Import Monitoring System (PIMS) as per DGFT Notification No. 08/2023 dated 29.05.2023, as amended. The importer was required to apply for PIMS registration not earlier than the 75th day and not later than the 5th day before the expected date of arrival of the import consignment. However, the importer has produced PIMS registration certificate dated 19.01.2026, which is after the IGM inward date i.e. 21.11.2025. Since the requisite valid PIMS registration was not obtained prior to import as mandated, the import of these goods is contrary to the import policy restrictions. Therefore, these goods have become prohibited goods and are liable to confiscation under

Section 111(d) of the Customs Act, 1962. Further, these goods were completely undeclared and do not correspond to the declared particulars; hence, they are also liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

13.3 I find that the remaining goods (re-determined value Rs.26,19,854/-) have been mis-declared in terms of description, quantity, marking, packing and classification. Several items were found in excess/short quantities, different markings and undeclared varieties. These goods do not correspond with the entry made in the Z-Bill of Entry No. 6121812 dated 05.12.2025 in terms of description, quantity, classification and value. Therefore, these goods are liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

13.4 As the impugned goods are found liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, I find it necessary to consider whether redemption fine under Section 125 of the Customs Act, 1962 is liable to be imposed in lieu of confiscation. Section 125 reads as under:

“Section 125. Option to pay fine in lieu of confiscation.—

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

13.4.1 A plain reading of the above provision shows that imposition of redemption fine is an option in lieu of confiscation. It provides an opportunity to the owner of the confiscated goods for release by paying redemption fine where there is no absolute prohibition on import. Accordingly, I observe that the goods at Sr. No. 8 of Table-III have become prohibited due to non-compliance with PIMS requirements at the time of import, however, importer later complied with the requisite import condition. Further, the remaining goods are not prohibited. Therefore, I give an option to the importer to redeem all the goods on payment of redemption fine.

14. From the above, it is evident that the importer M/s. Good Link Imports Private Limited has done mis-declaration/undeclaration in terms of description, quantity, classification and valuation of the goods mentioned in Bill of Entry No. 6121812 dated 05.12.2025 and also imported restricted goods without timely mandatory PIMS registration. Therefore, the goods are liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962. By these

acts, the importer has rendered the subject goods liable for confiscation and themselves liable for penalty under Section 112(a) of the Customs Act, 1962.

14.1 As regards penalty under Section 114AA of the Customs Act, 1962, Section 114AA mandates penal action for intentional use of false and incorrect material. From the investigation and material on record, it is observed that the importer has knowingly and intentionally made/signed/used import documents (including invoice and Bill of Entry) which were false or incorrect in material particulars such as description, quantity, classification and valuation, with mala-fide intent. Therefore, the importer is liable to penalty under Section 114AA of the Customs Act, 1962.

15. With respect to the applicability of duty mentioned above, I confirm the same and hold that it should be levied at the time of re-assessment.

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

ORDER

i. I order to reject the declared description, quantity and classification mentioned in the Z-Bill of Entry No. 6121812 dated 05.12.2025 and order to re-determine the same as detailed in Table-III and Table-IV above.

ii. I order to reject the declared assessable value of the items imported as mentioned in the Z-Bill of Entry No. 6121812 dated 05.12.2025 and order to re-determine the same at Rs. 26,88,096/- as detailed in Table-V above.

iii. I order to re-assess the Z-Bill of Entry No. 6121812 dated 05.12.2025 accordingly under Section 17(4) of the Customs Act, 1962, with differential duty of Rs. 5,52,143/- (Rupees Five Lakh Fifty Two Thousand One Hundred Forty Three only) payable forthwith.

iv. I order confiscation of the goods mentioned at Sr. No. 8 of Table-III i.e. "Neck Paper Rolls for Saloon" (quantity 22,650 pcs) under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, and remaining goods under Section 111(l) & 111(m) of the Customs Act, 1962, for the reasons discussed above, having **total re-determined assessable value as Rs. 26,88,096/-**. However, I give an option to the importer to redeem the same on payment of redemption fine of **Rs. 2,65,000/- (Rupees Two Lakh Sixty Five Thousand only)** under Section 125(1) of the Customs Act, 1962.

v. I impose a penalty of Rs.5,000/- (Rupees Five Thousand only) upon the importer M/s. Good Link Imports Private Limited (IEC: 0512086079) under Section 112(a)(i) of the Customs Act, 1962.

vi. I impose a penalty of Rs.50,000/- (Rupees Fifty Thousand only) upon the importer M/s. Good Link Imports Private Limited (IEC: 0512086079) under Section 112(a)(ii) of the Customs Act, 1962.

vii. I impose a penalty of Rs.50,000/- (Rupees Fifty Thousand only) upon the importer M/s. Good Link Imports Private Limited (IEC: 0512086079) under Section 114AA of the Customs Act, 1962.

17. This Order is issued without prejudice to any other action that may be taken against the importer under the provisions of the Customs Act, 1962 or rules made thereunder or under any other law for the time being in force.

Zala Dipakbhai

Chimanbhai

**Additional Commissioner of
Customs,
Import Assessment Group,
Custom House, Mundra**

F.No. CUS/APR/INV/47/2026-Gr5-6-O/o Pr Commr-Cus-Mundra

To:

M/s. Good Link Imports Private Limited (IEC-0512086079),
Office at E-13/29, first floor, Harsa Bhawan, Con. Place,
Delhi, New-Delhi-110001

Copy to:

- (i) The Additional Commissioner of Customs (SIIB), Customs House, Mundra.
- (ii) The Dy./Asstt. Commissioner (EDI), Customs House, Mundra.
- (iii) The Dy./Asstt. Commissioner (RRA/TRC), Customs House, Mundra.