

	<b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS</b> <b>CUSTOMS HOUSE, MP &amp; SEZ</b> <b>MUNDRA, KUTCH-GUJARAT -370421</b> <b>PHONE : 02838-271426/271428</b> <b>FAX :02838-271425</b>	 सत्यमेव जयते
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<b>A</b>	<b>File No.</b>	<b>CUS/APR/BE/MISC/979/2023-Gr 5-6-O/o Pr Commr-Cus-Mundra</b>
<b>B</b>	<b>OIO No.</b>	<b>MCH/ADC/MK/139/2023-24</b>
<b>C</b>	<b>Passed by</b>	<b>Mukesh Kumari, Additional Commissioner (Import), Custom House, Mundra.</b>
<b>D</b>	<b>SCN No. &amp; Date</b>	<b>The importer requested for waiver in PH/SCN vide letter dated 19.07.2023</b>
<b>E</b>	<b>Noticee / Party / Importer</b>	<b>M/s. C J International, H. No. 294, Village Dhakka Johar, Near Shahi Data Darbar, Gurudwara, New Delhi - 110009</b>
<b>F</b>	<b>DIN</b>	<b>20230871MO0000222C3C</b>

1. The Order – in – Original is granted to concern free of charge.
2. 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.

The Commissioner of Customs (Appeal), MUNDRA,  
 Office at 7<sup>th</sup> floor, Mridul Tower, Behind Times of India,  
 Ashram Road Ahmedabad-380009

3. Appeal shall be filed within Sixty days from the date of Communication of this Order.
4. Appeal should be accompanied by a Fee of Rs.5/- (Rupees Five Only) under Court Fees Act it must be accompanied by (i) copy of the Appeal, (ii) 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. Proof of payment of duty / interest / fine / penalty / deposit should be attached with the appeal memo.
6. While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respect.
7. 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 or Penalty are in dispute, where penalty alone is in dispute.



**OFFICE OF THE PRINCIPAL COMMISSIONER  
OF CUSTOMS  
CUSTOMS HOUSE, MP & SEZ  
MUNDRA, KUTCH-GUJARAT -370421  
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<b>C</b>	<b>Passed by</b>	<b>Mukesh Kumari, Additional Commissioner (Import), Custom House, Mundra.</b>
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<b>E</b>	<b>Noticee / Party / Importer</b>	<b>M/s. C J International, H. No. 294, Village Dhakka Johar, Near Shahi Data Darbar, Gurudwara, New Delhi – 110009</b>
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### **Brief Facts of the Case**

On the basis of a specific intelligence, goods covered under Bill of Entry No. 6601885 dated 27-06-2023, was put on hold and examined by the Officers of SIIB, Mundra. The Bill of Entry No. 6601885 dated 27-06-2023 as well as its supporting documents uploaded in e-sanchit denoted that the consignment is as under:

**TABLE - A**

Name of Importer	:	M/s. C J International
Address of Importer	:	H. No. 294, Village Dhakka Johar, Near Shahi Data Darbar, Gurudwara, New Delhi – 110009
IEC No.	:	0516001766
Bill of Entry No.	:	1. 6601885 dated 27-06-2023
Vessel Inward Date	:	26-06-2023
Description of Goods (as declared)	:	<ul style="list-style-type: none"> <li>i. Unbranded Mini Car Fan (2280 pieces valued at 0.825 USD per piece);</li> <li>ii. Unbranded Wiper Blades (2500 sets valued at 0.15 USD per piece)</li> <li>iii. Motorcycle Fancy Lights (52000 pieces value at 0.1 USD per piece)</li> <li>iv. Unbranded Car Cleaning Cloth (800 Dozen valued at 1.2 per dozen)</li> <li>v. Unbranded Car Reverse Camera (2000 pieces valued 0.9 USD per pieces)</li> <li>vi. Unbranded Bulb Shells (50000 pieces valued at 0.01 USD per piece)</li> <li>vii. Unbranded 4.3. Inch Display Monitor (2000 pieces valued at 0.75 USD per piece)</li> </ul>
Quantity	:	796 cartons
Container Nos.	:	TGBU8972642
Supplier	:	M/s. Baobao Lighting Co. Ltd., RM 1005, 10/F, HO King Comm CTR 2-16, FA YUEN ST Mongkok KL Hongkong
Country of origin	:	China CN
Commercial Invoice No.	:	20204_59
Bill of Lading No.	:	CULVNAS2311846
Total Declared assessable Value		INR 962964.19
Total declared Duty		INR 461187.5

**2.** The consignment was unloaded and 100% examination of the consignment was carried out in the presence of two witnesses and authorised persons from the CHA and CFS along with the Government Empanelled Chartered Engineer. The examination of the goods revealed that the consignment consisted of 799 cartons i.e. an excess of 3 cartons from the declared quantity in Invoice. The details of the goods found on examination under panchnama dated 03.04.07.2023 and as per the CE report ref No. CE/TZ/MUN/JUL/039/2023-24 dated 17.07.2023 of the cargo are as under:

**TABLE - B**

<b>Sr. No.</b>	<b>Description of goods</b>	<b>No. of Cartons</b>	<b>Total ( Pcs)</b>	<b>Total Weight ( Kgs)</b>	<b>CTH</b>	<b>Unit Price (INR)</b>	<b>Assessable value (INR)</b>
1	Unbranded Mini Car Fan	57	2280	957.6	84145190	45	102600
2	Unbranded Frameless Wiper Blades Size 12"	4	200	12	85124000	30	6000
3	Unbranded Frameless Wiper Blades Size 13"	3	150	9	85124000	31	4650
4	Unbranded Frameless Wiper Blades Size 14"	11	550	33	85124000	32	17600
5	Unbranded Frameless Wiper Blades Size 15"	5	250	17.5	85124000	33	8250
6	Unbranded Frameless Wiper Blades Size 16"	33	1650	132	85124000	34	56100
7	Unbranded Frameless Wiper Blades Size 17"	8	400	32	85124000	35	14000
8	Unbranded Frameless Wiper Blades Size 18"	20	1000	90	85124000	36	36000
9	Unbranded Frameless Wiper Blades Size 19"	5	250	22.5	85124000	37	9250
10	Unbranded Frameless Wiper Blades Size 20"	4	200	20	85124000	38	7600
11	Unbranded Frameless Wiper Blades Size 21"	1	50	5	85124000	39	1950
12	Unbranded Frameless Wiper Blades Size 22"	4	200	18	85124000	40	8000
13	Unbranded LED Motorcycle Fancy Lights Type-I	5	5000	140	87141090	23	115000
14	Unbranded LED Motorcycle Fancy Lights Type-II	5	5000	157.5	87141090	23	115000
15	Unbranded LED Mini Driving	27	1350	283.5	87141090	115	155250
	Unbranded LED Mini						

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16	Driving	1	12	2.52	87141090	115	1380
17	Small LED Lights	4	160000	320	87141090	12	1920000
18	Button LED Lights	1	4500	36	87141090	9	40500
19	Button LED Lights	2	6000	44.4	87141090	9	54000
20	Unbranded Car Cleaning Cloth	10	580 kg.	580	87089900	8	4640
21	Unbranded Car Cleaning Cloth	10	400 kg.	400	87089900	8	3200
22	Rear (Reverse) View Camera	50	5000	450	87089900	75	375000
23	LED Lights Metal L-27	50	5000	1200	87089900	45	225000
24	4.3 Inch Monitor Display	40	200	16	87089900	75	15000
25	7 Inch Monitor Display	25	500	185	87089900	125	62500
26	Unbranded Horns (Duracell) Dark blue box	20	800	376	87089900	30	24000
27	Unbranded Horns (Duracell) Yellow box	5	200	94	87089900	30	6000
28	LED Light Car (BB 1075-B)	3	54	29.16	87089900	60	3240
29	LED Light Car (BB 1075-B)	1	6	3.24	87089900	60	360
30	LED Great Vision Lamp Tractor Harvest (BB 104)	6	300	78	87089900	70	21000
31	Automobile Atmosphere Lamp (BB-423)	34	3400	578	87089900	125	425000
32	H4 12V 100/90w Bulb	50	5000	3900	87089900	9	45000
33	LED Light Car (BB-427) (different box size)	10	500	150	87089900	60	30000
34	LED Light Car (BB-427) (different box size)	3	150	58.5	87089900	60	9000
35	LED Flash Light	20	100	26	87089900	30	3000
36	Dash Board Display Aeroplane Type-I	5	500	35	87089900	200	100000
37	Alarm Horn Big	30	600	252	87089900	10	6000
38	LED External Spot Light	3	300	42	87089900	20	6000
39	Neon Flexible Strip Light	20	1000	310	87089900	9	9000
40	Parking Assist Sensor	50	200	76	87089900	45	9000
41	Sweetdora Dashboard Display	4	240	21.6	87089900	120	28800
42	Solar Ornaments Dashboard Display	2	120	19.2	87089900	27	3240
43	Nonjiaho Dashboard Display	5	500	65	87089900	120	60000
	Car Dashboard Display						

44	Aeroplane type II Fragrance (Helicopter)	3	240	28.8	87089900	200	48000
45		16	1280	102.4	87089900	30	38400
46	Solar Inter Stellar Aroma Therapy	20	2000	240	87089900	45	90000
47	Vehicle Fragrance Decoration	2	200	32	87089900	35	7000
48	Solar Car Fragrance Model X – 005	2	208	31.2	87089900	45	9360
49	Solar Car Fragrance Helmsman (Blue)	5	500	50	87089900	45	22500
50	Solar Car Fragrance Apple	2	200	32	87089900	45	9000
51	Solar Car Fragrance France	2	200	20	87089900	45	9000
52	LED Headlight Model C-6 (BB 151 H4)	44	2200	242	87089900	35	77000
53	LED Fog Lamp (BB-143)	26	1300	416	87089900	60	78000
54	Universal LED Roof Mouse Light (BB-1492)	10	2000	860	87089900	75	150000
55	LED DRL (BB-995)	11	3300	132	87089900	60	198000
		799		13463.62			4883370

**3.** The statement of Shri Saboo George, CHA, M/s. Lara Exim Pvt. Ltd., was recorded under Section 108 of the Customs Act, 1962 on 11-07-2023, wherein he had inter-alia stated that is a G-Card Holder No. CHM/G/18/2018 and is responsible for handling the work from both the ports of Kandla as well as Mundra; that he is aware of the reasons for recording the statement; that his firm is handling the clearance of an import consignment of M/s. C J International, New Delhi under Bill of Entry 6601885 dated 27-06-2023; that the Bill of Entry No. 6601885 dated 27-06-2023 was filed only on the basis of the documents supplied by M/s. C J International New Delhi, the Importer; that he agree with the version of Shri Pradeepsinh Jadeja and also confirm the goods found in his presence as listed in the Panchnama dated 03/04-07-2023.

**3.1.** A statement of the Proprietor was also recorded on 13-07-2023 under the provisions of Section 108 of the Customs Act, 1962, wherein he had interalia stated that –

- his name is Sunny Madaan and he is the Proprietor of M/s. C J International, H. No. 294, Village Dhakka Johar, Near Shahi Data Darbar, Gurudwara, New Delhi – 110009;
- he is responsible for the imports of their company and he places the purchase orders as well as negotiate the terms and conditions of the

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import;

- they normally procure car and bike accessories from overseas suppliers and sell it to their customers based in Northern India and their firm firm is functioning since 2017 and the GSTIN No. 07APWPM3085Q1ZS;
- he is aware of the reasons for recording this statement and that the statement is being recorded for the import by his firm M/s. C J International, H. No. 294, Village Dhakka Johar, Near Shahi Data Darbar, Gurudwara, New Delhi – 110009 under Bill of Entry 6601885 dated 27-06-2023;
- he has gone through the entire panchnama dated 03/04-07-2023 and after having understood it, he put his dated signature therein in token of having read it and understood it and also stated that he confirmed the contents of the consignment mentioned in the panchnama is as per the technical say of an engineer;
- the undeclared goods in the consignment under Bill of Entry No. 6601885 dated 27-06-2023 are viz. LED lights, DRL lights, LED vision lamps, Tractor Harvest lights, Bulbs, LED Headlights which are all purchased by the Motorcycle freaks/lovers of Northern India especially, the youth of Punjab and Delhi; they desire to decorate their bikes with lights;
- he did agree that the solar fragrance and dashboard displays, parking sensors, 7 inch monitors are not part of the declared goods as these goods were added at the last moment and it appears that the supplier failed to rectify their invoice and packing list;
- he would like to state that all these products are ordered by our customers who describe it as per their sales;
- he is only involved as an Aggregator Importer and places purchase orders for such goods from overseas suppliers;
- all these goods are unbranded and are sold over the counter without giving any warranty for the products;
- the lights being of lower grade, normally function for not more than 3 months and it is a habitual practice amongst the consumers to change the looks of their bikes every 6 months to give it a new look;
- he also stated that the value of the goods are very low and not as the branded ones available in the market which commit a warranty over the goods;
- he agreed with the valuation of the Chartered Engineer and;
- stated that the investigation may be concluded with the valuation of the Chartered Engineer and he did not want to have a personal hearing or

receive a Show Cause Notice in the case matter and requested to kindly conclude the investigation in terms of merits under the Customs Act, 1962.

**4. In context of this case, the following legal provisions are reproduced for reference:**

**Section 46:** *Entry of goods on importation.* – “(1) The importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting electronically to the proper officer a Bill of Entry for home consumption or warehousing in the prescribed form:

*Provided that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-Section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under Section 57 without warehousing the same.*

(2) Save as otherwise permitted by the proper officer, a Bill of Entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(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.”

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

**(f)**: any dutiable or prohibited goods required to be mentioned under the regulations in an<sup>1</sup> [arrival manifest or import manifest] or import report which are not so mentioned;

**(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 trans-shipment 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<sup>1</sup> [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 :

**Provided** that where such duty as determined under sub-Section (8) of Section 28 and the interest payable thereon under Section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this Section shall be twenty-five per cent. of the penalty so determined;]

[(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under Section 77 (in either case hereafter in this Section referred to as the declared value) is higher than the value thereof, to a penalty [not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;]

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty [not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty [not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.]

#### **Outcomes of Investigation:**

5. Importer of consignment under Bill of Entry No. 6601885 dated 27-06-2023 had declared the goods as detailed in TABLE – A. On the basis of the

statement of the Importer, barring a few items, most of the goods though mis-declared and concealed appears to be marketed as accessories of motorcycles as the motorcycles owner purchase the same for giving their bikes a decorative look thus, appears to be fitments for motorcycles.

**6.** The amount of duty payable on the valuation applicable considering the actual/technical description of the goods is as under:

**TABLE - C**

Sr. No.	Description of goods	CTH	Assessable value (INR)	BCD (INR)	SWS (INR)	IGST (INR)
1	Unbranded Mini Car Fan	84145190	102600	20520	2052	22530.96
2	Unbranded Frameless Wiper Blades Size 12"	85124000	6000	900	90	1258.2
3	Unbranded Frameless Wiper Blades Size 13"	85124000	4650	697.5	69.75	975.105
4	Unbranded Frameless Wiper Blades Size 14"	85124000	17600	2640	264	3690.72
5	Unbranded Frameless Wiper Blades Size 15"	85124000	8250	1237.5	123.75	1730.025
6	Unbranded Frameless Wiper Blades Size 16"	85124000	56100	8415	841.5	11764.17
7	Unbranded Frameless Wiper Blades Size 17"	85124000	14000	2100	210	2935.8
8	Unbranded Frameless Wiper Blades Size 18"	85124000	36000	5400	540	7549.2
9	Unbranded Frameless Wiper Blades Size 19"	85124000	9250	1387.5	138.75	1939.725
10	Unbranded Frameless Wiper Blades Size 20"	85124000	7600	1140	114	1593.72
11	Unbranded Frameless Wiper Blades Size 21"	85124000	1950	292.5	29.25	408.915
12	Unbranded Frameless Wiper Blades Size 22"	85124000	8000	1200	120	1677.6
13	Unbranded LED Motorcycle Fancy Lights Type-I	87141090	115000	17250	1725	37513

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14	Unbranded LED Motorcycle Fancy Lights Type-II	87141090	115000	17250	1725	37513
15	Unbranded LED Mini Driving	87141090	155250	23287.5	2328.75	50642.55
16	Unbranded LED Mini Driving	87141090	1380	207	20.7	450.156
17	Small LED Lights	87141090	1920000	288000	28800	626304
18	Button LED Lights	87141090	40500	6075	607.5	13211.1
19	Button LED Lights	87141090	54000	8100	810	17614.8
20	Unbranded Car Cleaning Cloth	87089900	4640	696	69.6	1513.568
21	Unbranded Car Cleaning Cloth	87089900	3200	480	48	1043.84
22	Rear (Reverse) View Camera	87089900	375000	56250	5625	122325
23	LED Lights Metal L-27	87089900	225000	33750	3375	73395
24	4.3 Inch Monitor Display	87089900	15000	2250	225	4893
25	7 Inch Monitor Display	87089900	62500	9375	937.5	20387.5
26	Unbranded Horns (Duracell) Dark blue box	87089900	24000	3600	360	7828.8
27	Unbranded Horns (Duracell) Yellow box	87089900	6000	900	90	1957.2
28	LED Light Car (BB 1075-B)	87089900	3240	486	48.6	1056.888
29	LED Light Car (BB 1075-B)	87089900	360	54	5.4	117.432
30	LED Great Vision Lamp Tractor Harvest (BB 104)	87089900	21000	3150	315	6850.2
31	Automobile Atmosphere Lamp (BB-423)	87089900	425000	63750	6375	138635
32	H4 12V 100/90w Bulb	87089900	45000	6750	675	14679
33	LED Light Car (BB-427) (different box size)	87089900	30000	4500	450	9786
34	LED Light Car (BB-427) (different box size)	87089900	9000	1350	135	2935.8
35	LED Flash Light	87089900	3000	450	45	978.6
36	Dash Board Display Aeroplane Type-I	87089900	100000	15000	1500	32620
37	Alarm Horn Big	87089900	6000	900	90	1957.2

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38	LED External Spot Light	87089900	6000	900	90	1957.2
39	Neon Flexible Strip Light	87089900	9000	1350	135	2935.8
40	Parking Assist Sensor	87089900	9000	1350	135	2935.8
41	Sweetdora Dashboard Display	87089900	28800	4320	432	9394.56
42	Solar Ornaments Dashboard Display	87089900	3240	486	48.6	1056.888
43	Nonjiaho Dashboard Display	87089900	60000	9000	900	19572
44	Car Dashboard Display Aeroplane Type-II	87089900	48000	7200	720	15657.6
45	Solar Car Fragrance (Helicopter)	87089900	38400	5760	576	12526.08
46	Solar Inter Stellar Aroma Therapy	87089900	90000	13500	1350	29358
47	Vehicle Fragrance Decoration	87089900	7000	1050	105	2283.4
48	Solar Car Fragrance Model X – 005	87089900	9360	1404	140.4	3053.232
49	Solar Car Fragrance Helmsman (Blue)	87089900	22500	3375	337.5	7339.5
50	Solar Car Fragrance Apple	87089900	9000	1350	135	2935.8
51	Solar Car Fragrance France	87089900	9000	1350	135	2935.8
52	LED Headlight Model C-6 (BB 151 H4)	87089900	77000	11550	1155	25117.4
	LED Fog Lamp (BB-					

53	143) Universal LED Roof Mouse Light (BB-1492)	87089900	78000	11700	1170	25443.6
54		87089900	150000	22500	2250	48930
55	LED DRL (BB-995)	87089900	198000	29700	2970	64587.6
			4883370	737635.5	73763.55	1562283.034

\*For item mentioned at Sr. No.1- BCD@20, SWS@10, IGST@18

For items mentioned at Sr. No. 2 to 12- BCD@15, SWS@10, IGST@18

For items mentioned at Sr. No. 13 to 55- BCD@15, SWS@10, IGST@28

**7.** From the forgoing facts and legal position, it appears that the importer M/s. C J International have failed to mention the correct description of the goods thereby, not declaring the goods properly which eventually decides the valuation resulting in enhanced amount of Duty on the products. Now as the Importer has failed to make proper entries for presenting the import of goods electronically, before the proper officer enabling home consumption thereby, made the goods liable for confiscation under the provisions of Section 111(f) of the Customs Act, 1962.

**8.** The Importer has also failed to enter the particular of the goods as required under the Customs Act, 1962 thus, rendering the goods liable to confiscation under the provisions of Section 111(l) & (m) of the Customs Act, 1962.

**9.** The Importer has omitted to mention the proper details of the goods in question which made the goods liable for confiscation, thereby rendered themselves liable to penalty under Section 112 (a)(ii) of the Customs Act, 1962.

**10.** The Importer vide letter dated 19.07.2023 have informed that they do not want any Show Cause Notice and personal hearing and case may be decided by Customs on merit under the Customs Act, 1962.

#### **RECORDS OF PERSONAL HEARING & WRITTEN SUBMISSION**

**11.** The importer Vide letter dated 19.07.2023 has requested for waiver of personal hearing and also requested to adjudicate the matter on merit.

#### **DISCUSSION AND FINDINGS**

**12.** I have carefully gone through the Investigation Report dated 24.07.2023 received from SIIB, Mundra, case records and applicable provisions of law. Vide letter dated 19.07.2023, importer has already requested for waiver of personal hearing and also requested to adjudicate the matter on merit, I find that the condition of principle of natural justice under Section 122A of the Customs Act, 1962 has been complied with, Hence, I proceed to decide the case on the basis of facts and documentary evidences available on records. The following main issues are involved in Investigation Report, which are required to be decided:

- i. Whether, the confiscation of imported goods as mentioned in **Table of Para 3 supra**, found not to be made proper entries electronically before the proper officer or mis-declared, covered under Bill of Entry No. 6601885 dated 27-06-2023 is rightly proposed or otherwise. If yes, whether redemption fine is also imposable under Section 125 of the Customs Act, 1962.
- ii. Whether, the imposition of penalty on importer under Section 112 of the Customs Act, 1962 is legitimately proposed or otherwise.

**13.** I find that the importer has filed Bill of Entry No. 6601885 dated 27-06-2023 for import of 7 types of Goods and declared assessable value of the goods is Rs.9,62,964/- . The details of declared goods are mentioned in **Para 2 Supra**.

**14.** I find that on a specific intelligence, the Cargo of the Bill of Entry was put on hold and examined by the Officers of SIIB, Customs House, Mundra. **The goods found in the cargo covered under Bill of Entry No. 6601885 dated 27-06-2023 are 55 types of goods instead of declared 7 types of goods** (as detailed in Table of Para 3 supra).

**14.1** In view of above, I find that the importer has mis-declared correct description and correct value of the imported goods covered under Bill of Entry No. 6601885 dated 27.06.2023.

**15.** Further, for valuation, as per valuation Report of Chartered Engineer ref. No. CE/TZ/MUN/JUL/039/2023-24 dated 17.07.2023(as mentioned in Para 3 supra), **total assessable value of the imported goods comes to Rs.48,83,370/- and total differential duty comes to Rs.19,12,494.5/-**

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**16.1** In view of above, I find that the importer has mis-declared the assessable value of the imported goods covered under Bill of Entry No. 6601885 dated 27.06.2023. Thus, the transaction value of the goods in the above said Bill of Entry declared by the importer under Section 14 of the Customs Act, 1962 is liable to be rejected as per Rule 12 of the Customs Valuation (Determination of Value of Imported Goods), Rule, 2007 and the same are re-determined as per valuation report of CE.

**16.2** Further, I find that the importer has failed to declare the correct description, make proper entries and correct value of the imported goods covered under Bill of Entry No. 6601885 dated 27.06.2023. Thus, the impugned imported goods are liable to confiscation under the provisions of Section 111(f), (l) & (m) of the Customs Act, 1962.

**17.** Hence, in view of above discussion, I pass following order:

**Order**

**18.** I reject the declared assessable value of Rs.9,62,964/- of the importer goods covered under Bill of Entry No. 6601885 dated 27.06.2023 under Rule 12 of the Customs Valuation (Determination of Price of imported Goods) Rules, 2007 and the same is re-determined as Rs.48,83,370/- as per valuation report of Empaneled Chartered Engineer. I order to re-assess the above said Bill of Entry accordingly.

**19.** I order to confiscate the offending goods covered under above said Bill of Entry No. 6601885 dated 27.06.2023 under section 111(f), 111(l) & 111(m) of the Customs Act, 1962, however, I give option to the importer to redeem the confiscated goods on payment of Redemption fine of Rs. 5,00,000/- (Rupees five lakhs only) under Section 125 of Customs Act, 1962.

**20.** I impose a penalty of Rs. 1,90,000/- (Rupees one lakh ninety thousand) on the importer M/s. C J International under Section 112 (a)(ii) of the Customs Act, 1962.

**21.** This order is issued without prejudice to any other action which may be contemplated against the importer or any other person in terms of any provision of the Customs Act, 1962 and/or any other law for the time being in force.

I/1343628/2023

Signed by  
**Mukesh Kumar**  
Additional Commissioner of Customs  
Custom House Mundra  
Date: 08-08-2023 19.16.21

BY REGD. POST A.D/HAND DELIVERY

**To,**

**M/s C J International,  
H.No. 294, Village Dhakka Johar,  
Near Shahi Data Darbar, Gurudwara,  
New Delhi-110009**

Copy to:-

1. The Deputy Commissioner of Customs (RRA/TRC), Custom House, Mundra.
2. The Deputy Commissioner of Customs (EDI), Custom House, Mundra.
3. Guard File.