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|  | <p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, एमपी और एसईजेड, मुंद्रा, कच्छ-गुजरात -370421</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MP & SEZ MUNDRA, KUTCH-GUJARAT</p> <p>PHONE : 02838-271426/271428</p> <p>FAX :02838-271425</p> <p>Mail: group3-mundra@gov.in</p> |  |
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| A | फा. सं./ FILE NO. | F. No. CUS/APR/INV/509/2025-Gr 3 |
| B | मूल आदेश संख्या/ ORDER-IN-ORIGINAL NO. | MCH/ADC/ZDC/215/2025-26 |
| C | द्वारा पारित किया गया / PASSED BY | Dipak Zala Addl. Commissioner of Customs Mundra Customs House |
| D | आदेश की तिथि DATE OF ORDER | 28.08.2025 |
| E | जारी करने की तिथि DATE OF ISSUE | 29.08.2025 |
| F | कारण बताओ नोटिस संख्या & तिथि SCN NUMBER & DATE | SCN and PH Waiver sought vide letter dated 31.07.2025 |
| G | आयातक / नोटिस प्राप्तकर्ता IMPORTER / NOTICEE | M/s. Maa Aadishakti Trading, 1st Floor, Plot no 1634, ND 431, TulshiGarh, Near Middle School Tulsigarh, Tulshi, Nalanda, Bihar – 803108 |
| H | डिन संख्या / DIN NUMBER | 20250871MO0000715432 |

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

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

2. यदि कोई व्यक्ति इस 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), MUNDRA
HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN
ROAD,
NAVRANGPURA, AHMEDABAD-380 009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन 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/- रुपये 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 –

- (i) उक्त अपील की एक प्रति और A copy of the appeal, and
- (ii) 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, 1982 और सीमाशुल्क अधिनियम, 1962 के 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.

1. **Brief facts of the Case:**

1.1 Whereas, based on specific intelligence, the consignment imported by M/s. Maa Aadishakti Trading (IEC: MNQPL1037E), 1st Floor, Plot no 1634, ND 431, TulshiGarh, Near Middle School Tulsigarh, Tulshi, Nalanda, Bihar - 803108 (herein after referred as “the importer” for brevity) under two Z-Bill of Entry No. 2716587 & 2716589 both dated 17.06.2025, filed at APSEZ (INAJM6), appears to be at high risk for mis-declaration and/or concealment of prohibited/restricted goods. The goods were destined to M/s Shoolin Trade Link LLP, Plot No. 11-A, Block-B, Sector-12S, Light Engineering Zone, APSEZ-Mundra-370421, Port- INAJM6. The details of the goods declared in both the Z-Bill of entry no. 2716587 & 2716589 both dated 17.06.2025 are as under: -

Table-A

| Sr. No. | Z-Bill of Entry no. & date | Container no. | Declared CTH | Description | Declared nos of pkg | Quantit | Unit | Total Declared Assessabl e Value (in Rs.) | Total Declare d Duty (in Rs.) |
|---------|----------------------------|---------------|--------------|-------------------|---------------------|---------|------|---|-------------------------------|
| 1 | 2716587 dated 17.06.2025 | WHSU2273799 | 59031090 | PVC Coated Fabric | 1037 | 76236 | SQ M | 1322694.6 | 484636 |
| 2 | 2716589 dated 17.06.2025 | WHLU0602610 | 59031090 | PVC Coated Fabric | 1036 | 76162 | SQ M | 1321410.7 | 484165 |

2. Whereas, the examination was conducted on 24.06.2025. The seal of the subject containers was checked/verified and found intact and correct as per bill of lading.

2.1 Further, before beginning of the examination, the weighment slip of the containers generated at SEZ warehouse weighbridge were cross-checked. The weight mentioned on the slips are as under:-

Table-B

| Sr. No. | Z-Bill of Entry no. & date | Container no. | As per examination report - Weight of the |
|---------|----------------------------|---------------|---|
|---------|----------------------------|---------------|---|

| | | | |
|---|--------------------------|-------------|--|
| | | | goods as per weightment slip (Kgs) [after excluding the weight of the container] |
| 1 | 2716587 dated 17.06.2025 | WHSU2273799 | 27740 |
| 2 | 2716589 dated 17.06.2025 | WHLU0602610 | 27730 |

2.2 During examination of container no. WHLU0602610 covered under Z-BE no. 2716589 dated 17.06.2025, goods were de-stuffed from container and total 1036 rolls of fabric were found. Further, representative sealed samples were drawn from the lot and sent for testing to CRCL Kandla vide Test Memo no. 83/2025-26 dated 01.07.2025.

2.3 Further, during examination of container no. WHSU2273799 covered under Z-BE no. 2716587 dated 17.06.2025, goods were de-stuffed from container and total 1037 rolls of fabric were found. Further, representative sealed samples were drawn from the lot and sent for testing to CRCL Kandla vide Test Memo no. 84/2025-26 dated 01.07.2025.

3. Investigations Conducted: -

3.1 Goods covered under Bills of Entry Nos. under two Z-Bill of Entry No. 2716587 & 2716589 both dated 17.06.2025 were examined on 24.06.2025 and to ascertain the exact composition and different parameters of the goods, RSS of both the import shipment were forwarded to CRCL, Kandla vide TM no. 83 & 84/2025-26, for testing.

3.2. In this regard, test reports of both Test memo were received from CRCL, Kandla. Details of Test Memo and corresponding Test Report are as under:

TABLE-C

| Sr. No. | Test Memo No. and Date | Test Report dated | Bill of Entry | Descriptio n declared | Result of Test Report | | |
|------------|---------------------------------------|-------------------------|------------------------------------|--|-----------------------|---|--|
| | | | | | GSM | % Composition | Remarks |
| 1 | 83/2025- 26 Dated 01.07.2024 | 10.07.202 5 | 2716589 dated 17.06.202 5 | PVC Coated Fabric (CTH 59031090) | 169.8 | Polyester =21.48% PVC=Balance | The sample as received is in the form of cut piece of dyed (grey coloured) fabric having coating (marked as -SUPER) on one side (without |

| | | | | | | | |
|---|-----------------------------|------------|--------------------------|----------------------------------|--------|--|---|
| | | | | | | | selvedge). The base woven fabric is composed of polyester filament yarn (non-textured) and coating is composed of compounded polyvinylchloride (PVC). |
| 2 | 84/2025-26 dated 01.07.2025 | 09.07.2025 | 2716587 dated 17.06.2025 | PVC Coated Fabric (CTH 59031090) | 186.50 | % of coating material (PVC)=78.91% by wt. Polyester=Balance | The sample as received is in the form of cut piece of dyed (brown colour) woven fabric having printed (SUPER) polymeric coating on one side (without selvage). Base fabric is composed of polyester filament yarns and coating is composed of polymer based on polyvinyl chloride (PVC). |

3.3. As per the result of test report, the goods found as ‘Base fabric is composed of Polyester filament yarn and coating of PVC’. Therefore, the declared description as ‘PVC Coated Fabric’ under CTH 59031090 is found correct.

3.4 Further, as per weighment of goods found during examination and GSM provided in both the test report, the total quantity in Sqm, is computed, which are as under: -

Table-D

| Sr. No. | Z-Bill of Entry no. & date | Declared Quantity (in SQM) | As per examination report - Weight of the goods (Kgs) | GSM as per Test Report | Total quantity computed (in SQM) | Difference in Qty found and qty declared (in SQM) |
|---------|----------------------------|----------------------------|---|------------------------|----------------------------------|---|
| A | B | C | D | E | F=D*1000/E | G=F-C |

| | | | | | | |
|---|--------------------------------|--------|-------|-------|--------|--------|
| 1 | 2716587 dated 17.06.2025 | 76236 | 27740 | 186.5 | 148740 | 72504 |
| 2 | 2716589 dated 17.06.2025 | 76162 | 27730 | 169.8 | 163310 | 87148 |
| | | 152398 | | | 312050 | 159652 |

From the above table, it is cleared that in both the subject Bills of entry, importer has mis-declared the quantity in Sq. meter, as the quantity computed is higher than the declared one.

3.5 Rejection of declared value & Redetermination of Assessable Value: -

As the goods imported under two Z-Bill of Entry No. 2716587 & 2716589 both dated 17.06.2025, were found to be mis-declared in terms of Quantity, thus value, hence they were liable to be re-assessed under section 17(4) of the Customs Act, 1962. Further, the value declared by the importer in the corresponding Bills of Entry and invoices did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (determination of Value of Imported Goods) Rules, 2007 and thus the same appear liable to be rejected in terms of Rule 12 of CVR, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of CVR, 2007. Determination of valuation:

- a) Efforts were made to find out the correct assessable value of the imported goods found undeclared. It was observed that the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007.
- b) As per Rule 6 *ibid*, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8.
- c) As the imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, model, brand, make, sizes and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible.

- d) As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007.
- e) Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid*.

The Chartered Engineer vide his report ref no. ABJ:INSP:CE:SIIB:MAA:25-26:01 & - ABJ:INSP:CE:SIIB:MAA:25-26:02 both dated 28.07.2025, has suggested the valuation of the imported goods as under:-

Table-E

(1 USD = 86.75 INR)

| Sr. No. | Bill of Entry no. & Date | Description of Goods - As found after examination. | Total Quantity of goods in SQM - As per declared bill of entry | Per Unit Declared C.I.F. Bill of Entry Value of the Goods in USD | Total Declared C.I.F. Bill of Entry Value of the Goods in USD | Total Quantity of goods in SQM - As found after examination. | Per Unit Average Suggestive C.I.F. Value of the Goods in bulk quantity in USD (Approx.) | Total Average Suggestive C.I.F. Value of the Goods in bulk quantity in USD (Approx.) | Total suggestive C.I.F. Value in Rs. |
|---------|--------------------------|--|--|--|---|--|---|--|--------------------------------------|
| 1 | 2716589 dated 17.06.2025 | PVC COATED FABRIC | 76,162 SQM | 0.20 USD | 15,232.40 USD | 1,63,309 SQM | 0.22 USD | 35,927.98 | 3116752 |
| 2 | 2716587 dated 17.06.2025 | PVC COATED FABRIC | 76,236 SQM | 0.20 USD | 15,247.20 USD | 1,48,740 SQM | 0.22 USD | 32,722.80 | 2838703 |
| TOTAL : | | | 152398 | | 30479.2 | 312049 | | 68650.8 | 5955455 |

With the introduction of self-assessment under Section 17(1) of the Customs Act, 1962, the responsibility lies squarely on the importer to accurately self-assess the Bill of Entry and declare the correct amount of leviable duty. By failing to declare dutiable goods correctly in the Bill of Entry, the importer's actions indicate an intent to evade payment of the correct duties on the imported goods. This deliberate omission raises reasonable grounds to believe that the importer wilfully and intentionally concealed dutiable goods, thereby causing a loss to government revenue.

The chartered engineer, empanelled by the government, determined the fair value of the goods of Z-BE no. 2716589/17.06.2025 as Rs. 31,16,752/- (Rs. Thirty one lakhs Sixteen thousand Seven hundred Fifty Two only) in contrast to the declared assessable value as Rs. 13,21,411/- and Z-BE no. 2716587/17.06.2025, as Rs. 28,38,703/-, (Rs. Twenty-Eight Lakh Thirty-Eight Thousand Seven Hundred Three only) in contrast to the declared assessable value as Rs. 13,22,695/-.

3.6 Applicable Duty & Taxes: -

Based on the foregoing paragraphs, it is evident that the importer has attempted to evade payment of duties and taxes by undervaluing the imported goods. The duty liability for the imported goods is ascertained as under:

Table-F

(1 USD = 86.75 INR)

| Sr . No . | Bill of Entry no. & Date | Description of Goods - As found after examination. | Total Quantity of goods in SQM - As found after examination. | Unit price per SQM , as per CE (in USD) | Total Assessable Value as per CE (in USD) | Total Assessable value (in Rs.) | BCD @20% | SWS @2% | IGST @12% | Total Duty payable (in Rs.) |
|----------------|--------------------------|--|--|---|---|---------------------------------|----------|---------|-----------|-----------------------------|
| 1 | 2716589 dated 17.06.2025 | PVC COATED FABRIC | 1,63,309 SQM | 0.22 USD | 35,927.98 | 3116752 | 623350 | 62335 | 456293 | 11,41,978 |
| 2 | 2716587 dated 17.06.2025 | PVC COATED FABRIC | 1,48,740 SQM | 0.22 USD | 32,722.80 | 2838703 | 567741 | 56774 | 415586 | 10,40,101 |
| TOTAL : | | | 312049 | | 68650.78 | 5955455 | 1191091 | 119109 | 871879 | 2182079 |

From the **Table F above**, it appears that the total duty liability of the importer w.r.to Z-BE no. 2716589 dated 17.06.2025 is 11,41,978/- (Rs. Eleven Lakh Forty-One Thousand Nine Hundred Seventy-Eight only) and w.r.to Z-BE no. 2716587 dated 17.06.2025 is Rs. 10,40,101/- (Rs. Ten Lakh Forty Thousand One Hundred One only)

3.6.1 Based on the calculation in Table-F above and Table-A above, the importer is required to pay/levy a differential duty liability of **Rs. 6,57,813/-** (Rs. Six Lakh

Fifty-Seven Thousand Eight Hundred Thirteen only) (duty payable Rs. 11,41,978/- (minus) duty levied Rs. 4,84,165/-) w.r.to Z-BE no. 2716589 dated 17.06.2025 and differential duty liability **Rs. 5,55,465/-** (Rupees Five Lakh Fifty-Five Thousand and Four Hundred Sixty-Five Only). (Duty payable Rs. 10,40,101/- (minus) duty levied Rs. 4,84,636/-) w.r.to Z-BE no. 2716587 dated 17.06.2025, on the mis-declared/undervalued goods after adjustment. This amount represents the additional duty and tax liability that the importer must pay due to the misdeclaration/undervaluation of goods.

4. Outcome of the Investigation

The investigation conducted by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, based on risk analysis by the National Customs Targeting Centre (NCTC), revealed significant irregularities in the import consignment of M/s. Maa Aadishakti Trading, 1st Floor, Plot no 1634, ND 431, TulshiGarh, Near Middle School Tulsigarh, Tulshi, Nalanda, Bihar - 803108 (IEC: MNQPL1037E), under Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025, covering containers WHSU2273799 and WHLU0602610, respectively. The examination uncovered deliberate mis-declaration and undervaluation of goods, indicating an intent to evade Customs duties. The outcomes of the investigation are as follows:

4.1 Mis-declaration

The examination of containers WHSU2273799 and WHLU0602610, conducted on 24.06.2025, revealed significant discrepancies in the quantity of goods. The declared total quantity in the Bills of Entry was 152,398 SQM (76,236 SQM for Z-BE No. 2716587/17.06.2025 and 76,162 SQM for Z-BE 2716589/17.06.2025), while the actual quantity computed based on weighment and GSM from test reports was 312,049 SQM (148,740 SQM for Z-BE no. 2716587/17.06.2025 and 163,309 SQM for Z-BE No. 2716589/17.06.2025), as detailed in Table-D. This represents an excess of 72,504 SQM and 87,148 SQM, respectively, indicating deliberate mis-declaration of quantity.

4.2 Classification

The goods declared as "PVC Coated Fabric" under CTH 59031090 were tested by CRCL, Kandla (Test Memo Nos. 83/2025-26 and 84/2025-26). The test reports confirmed the goods as base fabric composed of polyester filament yarn with a coating of compounded polyvinyl chloride (PVC), correctly classified under CTH 59031090. No misclassification was found in this regard.

4.3 Undervaluation

The declared assessable value of the goods was INR 26,44,105.3 (INR 13,22,694.6 for BE 2716587 and INR 13,21,410.7 for BE 2716589), with a total declared duty of INR 9,68,801 (INR 4,84,636 for BE 2716587 and INR 4,84,165 for BE 2716589). The Chartered Engineer's reports (Ref. Nos. ABJ:INSP:CE:SIIB:MAA:25-26:01 and ABJ:INSP:CE:SIIB:MAA:25-26:02, both dated 28.07.2025) re-evaluated the assessable value (CIF) at Rs. 59,55,455 (INR 28,38,703 for Z-BE No. 2716587/17.06.2025 and INR 31,16,752 for Z-BE No. 2716589/17.06.2025). The re-determined value was established under Rule 9 of the Customs Valuation Rules (CVR), 2007 (residual method), as values under Rules 3 to 8 could not be established due to the lack of comparable data for identical or similar goods.

4.4 Duty Evasion

The importer's deliberate mis-declaration and undervaluation resulted in a differential duty liability of Rs. 12,13,278/- (Rs. 5,55,465 for Z-BE No. 2716587/17.06.2025 and Rs. 6,57,813/- for Z-BE No. 2716589/17.06.2025). The total duty liability, as per Table-F, is Rs. 21,82,079 (Rs. 10,40,101/- for Z-BE No. 2716587/17.06.2025 and Rs. 11,41,978/- for Z-BE 2716589/17.06.2025), compared to the declared duty of Rs. 9,68,801/-. This includes Basic Customs Duty (BCD) at 20%, Social Welfare Surcharge (SWS) at 2%, and Integrated Goods and Services Tax (IGST) at 12%.

4.5 Confiscation of Goods and Penal Action

In view of the above, it is evident that the importer, M/s. Maa Aadishakti Trading, has engaged in mis-declaration and undervaluation of the declared goods. Therefore, the goods are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962, due to being in excess of the declared quantities and 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)(ii) and 114AA of the Customs Act, 1962, for knowingly submitting false documents and attempting to evade duties.

5. 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 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.*
- 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.

Waiver of Notice and Personal Hearing:

6. The Importer vide letter dated 31.07.2025, has given their acceptance of the both Chartered Engineer reports dated 28.07.2025 and requested that they don't want any Summon, SCN & PH. They further requested to decide the matter on merits and they agreed to pay fine/penalty, as applicable.

7. In view of the above facts, it appears that –

i. The declared quantity of the goods in Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025, is liable to be rejected and re-determined as mentioned in Table-D at Para 3.4 above.

ii. The total declared assessable value of Rs. 26,44,105.3/- for the mis-declared imported goods under Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025, is liable to be rejected and re-determined as Rs. 59,55,455/-, as detailed in Table-E of Para 3.5 above, as determined by the Chartered Engineer's reports dated 28.07.2025, in accordance with the Customs Valuation

(Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

iii. The total differential duty of Rs. 12,13,278/- (Rupees Twelve Lakh Thirteen Thousand Two Hundred Seventy-Eight only), as mentioned in Para 3.6.1 above, has not been levied on the mis-declared/under-valued goods of subject Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025 and is to be included in the importer's duty liability.

iv. The goods imported in excess of the declared quantities and under-valued, with a re-determined value of Rs. 59,55,455/-, are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

v. The importer, M/s. Maa Aadishakti Trading (IEC No. MNQPL1037E), 1st Floor, Plot no 1634, ND 431, TulshiGarh, Near Middle School Tulsigarh, Tulshi, Nalanda, Bihar - 803108, is liable for penalty under Section 112(a)(ii) of the Customs Act, 1962.

vi. The importer, M/s. Maa Aadishakti Trading (IEC No. MNQPL1037E), 1st Floor, Plot no 1634, ND 431, TulshiGarh, Near Middle School Tulsigarh, Tulshi, Nalanda, Bihar - 803108, is liable for penalty under Section 114AA of the Customs Act, 1962.

8. Discussions and Findings

8.1 I have carefully gone through the Investigation report dated 21.08.2025 issued by Deputy Commissioner of Customs (SIIB), Mundra Customs House and other records of the case. I find that representative of Importer M/s. Maa Aadishakti Trading vide letter dated 31.07.2025 has requested for waiver of issuance of Show Cause Notice and personal hearing. Hence, I proceed to decide the case on the basis of the documentary evidences available on records. The main issues before me in this case are to be decided as mentioned below:

a) Whether declared quantity of the goods in Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025, is liable to be rejected and re-determined as mentioned in Table-D at Para 3.4 above.

b) Whether the total declared assessable value of Rs. 26,44,105.3/- for the mis-declared imported goods under Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025, is liable to be rejected and re-determined as Rs. 59,55,455/-, as detailed in Table-E of Para 3.5 above, as determined by the Chartered Engineer's reports dated 28.07.2025, in accordance with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

c) Whether total differential duty of Rs. 12,13,278/- (Rupees Twelve Lakh Thirteen Thousand Two Hundred Seventy-Eight only), as mentioned in Para 3.6.1 above, has not been levied on the mis-declared/under-valued goods of subject Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025 and is to be included in the importer's duty liability.

d) Whether the goods imported in excess of the declared quantities and under-valued, with a re-determined value of Rs. 59,55,455/-, are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

e) Whether penalty under Section 112 (a) (ii) and 114AA of Customs Act, 1962 is imposable upon the importer M/s. Maa Aadishakti Trading (IEC No. MNQPL1037E).

8.2 I find that M/s. Maa Aadishakti Trading had filed two Z-Bill of Entry No. 2716587 & 2716589 both dated 17.06.2025 for import of the following declared goods.

| Sr. No. | Z-Bill of Entry no. & date | Container no. | Declared CTH | Description | Declared nos of pkg | Quantity | Unit | Total Declared Assessable Value (in Rs.) | Total Declared Duty (in Rs.) |
|---------|----------------------------|---------------|--------------|-------------------|---------------------|----------|------|--|------------------------------|
| 1 | 2716587 dated 17.06.2025 | WHSU2273799 | 59031090 | PVC Coated Fabric | 1037 | 76236 | SQM | 1322694.6 | 484636 |
| 2 | 2716589 dated 17.06.2025 | WHLU0602610 | 59031090 | PVC Coated Fabric | 1036 | 76162 | SQM | 1321410.7 | 484165 |

8.3 I find that beginning of the examination, the weighment slip of the containers generated at SEZ warehouse weighbridge were cross-checked. The weight mentioned on the slips are as under: -

| Sr. No. | Z-Bill of Entry no. & date | Container no. | As per examination report - Weight of the goods as per |
|---------|----------------------------|---------------|--|
|---------|----------------------------|---------------|--|

| | | | |
|---|--------------------------|-------------|---|
| | | | weight slip (Kgs) [after excluding the weight of the container] |
| 1 | 2716587 dated 17.06.2025 | WHSU2273799 | 27740 |
| 2 | 2716589 dated 17.06.2025 | WHLU0602610 | 27730 |

8.4 I find that during examination of container no. WHLU0602610 covered under Z-BE no. 2716589 dated 17.06.2025, goods were de-stuffed from container and total 1036 rolls of fabric were found. Further, representative sealed samples were drawn from the lot and sent for testing to CRCL Kandla vide Test Memo no. 83/2025-26 dated 01.07.2025. Further, during examination of container no. WHSU2273799 covered under Z-BE no. 2716587 dated 17.06.2025, goods were de-stuffed from container and total 1037 rolls of fabric were found. Further, representative sealed samples were drawn from the lot and sent for testing to CRCL Kandla vide Test Memo no. 84/2025-26 dated 01.07.2025.

8.5 I find that test reports of both Test memo were received from CRCL, Kandla. Details of Test Memo and corresponding Test Report are as under:

| Sr. No . | Test Memo No. and Date | Test Report dated | Bill of Entry | Description declared | Result of Test Report | | |
|----------|-----------------------------------|-------------------|--------------------------|----------------------------------|-----------------------|--------------------------------------|--|
| | | | | | GSM | % Composition | Remarks |
| 1 | 83/2025-26 Dated 01.07.2024 | 10.07.2025 | 2716589 dated 17.06.2025 | PVC Coated Fabric (CTH 59031090) | 169.8 | Polyester =21.48% PVC=Balance | The sample as received is in the form of cut piece of dyed (grey coloured) fabric having coating (marked as -SUPER) on one side (without selvedge). The base woven fabric is composed of polyester filament yarn (non-textured) and coating is composed of compounded polyvinylchloride |

| | | | | | | | |
|---|-----------------------------|------------|--------------------------|----------------------------------|--------|---|--|
| | | | | | | | (PVC). |
| 2 | 84/2025-26 dated 01.07.2025 | 09.07.2025 | 2716587 dated 17.06.2025 | PVC Coated Fabric (CTH 59031090) | 186.50 | % of coating material (PVC)=78.91% by wt. Polyester=Balance | The sample as received is in the form of cut piece of dyed (brown colour) woven fabric having printed (SUPER) polymeric coating on one side (without selvedge). Base fabric is composed of polyester filament yarns and coating is composed of polymer based on polyvinyl chloride (PVC). |

8.5 I find that result of test report, the goods found as ‘Base fabric is composed of Polyester filament yarn and coating of PVC’. Therefore, the declared description as ‘PVC Coated Fabric’ under CTH 59031090 is found correct.

8.6 I find that as per weighment of goods found during examination and GSM provided in both the test report, the total quantity in Sqm, is computed, which are as under: -

| Sr. No. | Z-Bill of Entry no. & date | Declared Quantity (in SQM) | As per examination report - Weight of the goods (Kgs) | GSM as per Test Report | Total quantity computed (in SQM) | Difference in Qty found and qty declared (in SQM) |
|---------|----------------------------|----------------------------|---|------------------------|----------------------------------|---|
| A | B | C | D | E | F=D*1000/E | G=F-C |
| 1 | 2716587 dated 17.06.2025 | 76236 | 27740 | 186.5 | 148740 | 72504 |
| 2 | 2716589 dated 17.06.2025 | 76162 | 27730 | 169.8 | 163310 | 87148 |
| | | 152398 | | | 312050 | 159652 |

From the above table, it is clear that in both the subject Bills of entry, importer has mis-declared the quantity in Sq. meter, as the quantity computed is higher than the declared one.

8.7 I find that in the present case, there were reasonable doubt regarding the truth and accuracy of the declared value as the item have been found to be mis-declared in terms of quantity, and hence, the transaction value is liable to be rejected in terms of Rule 12 of the CVR, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of CVR, 2007. Efforts were made to find out the correct assessable value of the imported goods. It was observed that the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007. As per Rule 6 *ibid*, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8. As the imported goods were found to be non-standard, and the exact deductions can't be ascertained, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible. As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid* and hence, opinion of the empanelled Chartered Engineer was sought for determination of the value of the goods under import The Chartered Engineer vide his report ref no. ABJ:INSP:CE:SIIB:MAA:25-26:01 & - ABJ:INSP:CE:SIIB:MAA:25-26:02 both dated 28.07.2025, has suggested the valuation of the imported goods as under:-

(1 USD = 86.75 INR)

| Sr. No. | Bill of Entry no. & Date | Description of Goods - As found after examination. | Total Quantity of goods in SQM - As per declared bill of entry | Per Unit Declared C.I.F. Bill of Entry Value of the Goods in USD | Total Declared C.I.F. Bill of Entry Value of the Goods in USD | Total Quantity of goods in SQM - As found after examination. | Per Unit Average Suggestive C.I.F. Value of the Goods in bulk quantity in USD (Approx.) | Total Average Suggestive C.I.F. Value of the Goods in bulk quantity in USD (Approx.) | Total suggestive C.I.F. Value in Rs. |
|---------|--------------------------|--|--|--|---|--|---|--|--------------------------------------|
| 1 | 2716589 dated 17.06.2025 | PVC COATED FABRIC | 76,162 SQM | 0.20 USD | 15,232.40 USD | 1,63,309 SQM | 0.22 USD | 35,927.98 | 3116752 |

| | | | | | | | | | |
|---------|------------------------------------|-------------------------|---------------|-------------|-------------------|-----------------|-------------|---------------|-------------|
| 2 | 2716587 dated 17.06.20 25 | PVC COATED FABRIC | 76,236 SQM | 0.20 USD | 15,247. 20 USD | 1,48,740 SQM | 0.22 USD | 32,722.8 0 | 2838703 |
| TOTAL : | | | 15239 8 | | 30479. 2 | 312049 | | 68650.8 | 595545 5 |

8.8 In view of the above, I find that the chartered engineer, empanelled by the government, determined the fair value of the goods of Z-BE no. 2716589/17.06.2025 as Rs. 31,16,752/- (Rs. Thirty One Lakhs Sixteen Thousand Seven Hundred Fifty Two Only) in contrast to the declared assessable value as Rs. 13,21,411/- and Z-BE no. 2716587/17.06.2025, as Rs. 28,38,703/-, (Rs. Twenty Eight Lakh Thirty Eight thousand Seven Hundred Three only) in contrast to the declared assessable value as Rs. 13,22,695/-.

8.9. I find that it is evident that the importer has attempted to evade payment of duties and taxes by undervaluing the imported goods. The duty liability for the imported goods is ascertained as under:

(1 USD = 86.75 INR)

| Sr . No . | Bill of Entry no. & Date | Description of Goods - As found after examination. | Total Quantity of goods in SQM - As found after examination. | Unit price per SQM , as per CE (in USD) | Total Assessable Value as per CE (in USD) | Total Assessable value (in Rs.) | BCD @20% | SWS @2% | IGST @12% | Total Duty payable (in Rs.) |
|-----------|------------------------------------|--|--|---|---|---------------------------------|-------------|------------|------------|-----------------------------|
| 1 | 2716589 dated 17.06.20 25 | PVC COATED FABRIC | 1,63,309 SQM | 0.22 USD | 35,927.9 8 | 3116752 | 62335 0 | 62335 | 45629 3 | 11,41,9 78 |
| 2 | 2716587 dated 17.06.20 25 | PVC COATED FABRIC | 1,48,740 SQM | 0.22 USD | 32,722.8 0 | 2838703 | 56774 1 | 56774 | 41558 6 | 10,40,1 01 |
| TOTAL : | | | 312049 | | 68650.7 8 | 5955455 | 11910 91 | 11910 9 | 87187 9 | 218207 9 |

From above it is clear that the total duty liability of the importer w.r.to Z-BE no. 2716589 dated 17.06.2025 is 11,41,978/- (Rs. Eleven Lakh Forty-One Thousand Nine hundred seventy eight only) and w.r.to Z-BE no. 2716587 dated 17.06.2025 is Rs. 10,40,101/- (Rs. Ten Lakh Forty Thousand One Hundred One only).

8.10. I find that importer is required to pay/levy a differential duty liability of **Rs. 6,57,813/-** (Rs. Six Lakh Fifty Seven Thousand Eight Hundred Thirteen only) (duty payable Rs. 11,41,978/- (minus) duty levied Rs. 4,84,165/-) w.r.to Z-BE no. 2716589 dated 17.06.2025 and differential duty liability **Rs. 5,55,465/-** (Rupees Five Lakh Fifty Five Thousand and Four Hundred Sixty Five only). (Duty payable Rs. 10,40,101/- (minus) duty levied Rs. 4,84,636/-) w.r.to Z-BE no. 2716587 dated 17.06.2025, on the misdeclared/undervalued goods after adjustment. This amount represents the additional duty and tax liability that the importer must pay due to the misdeclaration/undervaluation of goods.

8.11 In view of the above, I find that the examination of containers WHSU2273799 and WHLU0602610 covered under Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025 filed by M/s Maa Aadishakti Trading, conducted on 24.06.2025, revealed significant discrepancies in the quantity of goods. The declared total quantity in the Bills of Entry was 152,398 SQM (76,236 SQM for Z-BE No. 2716587/17.06.2025 and 76,162 SQM for Z-BE 2716589/17.06.2025), while the actual quantity computed based on weighment and GSM from test reports was 312,049 SQM (148,740 SQM for Z-BE no. 2716587/17.06.2025 and 163,309 SQM for Z-BE No. 2716589/17.06.2025). This represents an excess of 72,504 SQM and 87,148 SQM, respectively. Further I find that the declared assessable value of the goods was INR 26,44,105.3 (Rs 13,22,694.6 for BE 2716587 and Rs 13,21,410.7 for BE 2716589), was rejected under Rule 12 of CVR, 2007 and the same was redetermined to Rs. 59,55,455/- (Rs. 28,38,703 for goods imported vide Z-BE No. 2716587/17.06.2025 and Rs 31,16,752 for goods imported vide Z-BE No. 2716589/17.06.2025). The importer's deliberate mis-declaration and undervaluation resulted in a differential duty liability of Rs. **12,13,278/-** (Rs. 5,55,465 for Z-BE No. 2716587/17.06.2025 and Rs. 6,57,813/- for Z-BE No. 2716589/17.06.2025). The total duty liability is re-determined to **Rs. 21,82,079** (Rs. 10,40,101/- for Z-BE No. 2716587/17.06.2025 and Rs. 11,41,978/- for Z-BE 2716589/17.06.2025), compared to the declared duty of Rs. 9,68,801/-. Further, I find that by the act of omission and commission on the part of M/s Maa Aadishakti Trading, they have violated the provisions of Section 46 (4A) which stipulates that while presenting the Bill of Entry Importer have to ensure the accuracy and completeness of the information and authenticity and validity of any document supporting it. **Section 17 (1) & Section 2 (2) of the Customs Act, 1962 read with CBIC Circular No. 17/2011- Customs dated**

08.04.2011, cast a heightened responsibility and onus on the importer to determine duty, classification etc. by way of self-assessment. The importer, at the time of self- assessment, is required to ensure that he declared the correct classification, country of origin, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. By violating the provisions of Section 46(4) and Section 17 of the Customs Act, 1962 and by mis-declaring the quantity and valuation of declared items, the Importer has led the goods of re-determined value of Rs. 59,55,455 (Rs. 28,38,703 for goods imported vide Z-BE No. 2716587/17.06.2025 and Rs 31,16,752 for goods imported vide Z-BE No. 2716589/17.06.2025) rendered for confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962. Further, Importer have rendered themselves liable for penalty under section 112(a) (ii) of the Customs Act, 1962 which stipulates that any person who, in relation to any dutiable 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 will be liable for penalty for improper importation of goods. Further, Importer has not presented correct facts at the time of filing B/E. The importer has presented false and incorrect documents before the Customs Department for import of the subject consignment by mis-declaring the quantity, valuation and classification of declared items. Thus, Importer has knowingly and intentionally used Bill of Lading, invoices and packing list while filing Bill of Entry, these documents contain incorrect or false material particulars regarding the quantity, and description of the goods imported by them. Accordingly, the importer has rendered themselves liable for penalty under Section 114AA of the Customs Act, 1962 which stipulates that if a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular in the transaction of any businesses for the purpose of this Act would be liable for penalty.

9. In view of the above discussions, I pass the following order:

ORDER

9.1 I hold that the declared quantity of the goods in Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025, is liable to be rejected and re-determined as discussed in para 8.6.

9.2 I hold that the declared assessable value of **Rs 13,22,695/-** (*Rupees Thirteen Lakh Twenty Two Thousand Six Hundred and Ninety Five Only*) and **Rs 13,21,411/-** (*Rupees Thirteen Lakh Twenty One Thousand Four Hundred and Eleven Only*) for the mis-declared imported goods under Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025 respectively are liable to be rejected under Rule 12 of CVR, 2007 and the same are liable to be re-determined to **Rs. 28,38,703/-** (*Rupees Twenty-Eight Lakh Thirty-Eight Thousand Seven Hundred and Three Only*) and Rs **31,16,752/-** (*Rupees Thirty-One Lakh Sixteen Thousand Seven*

Hundred and Fifty-Two Only) for Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025 respectively under Rule 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

9.3 I hold that these mis-declared goods of re-determined value **Rs. 28,38,703/-** (*Rupees Twenty-Eight Lakh Thirty-Eight Thousand Seven Hundred and Three Only*) and **Rs. 31,16,752/-** (*Rupees Thirty-One Lakh Sixteen Thousand Seven Hundred and Fifty-Two Only*) imported vide Z-Bill of Entry Nos. 2716587 and 2716589, both dated 17.06.2025 respectively are liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962. However, I give an option to redeem the goods on payment of fine of **Rs.2,80,000/-** (*Rupees Two Lakh Eighty Thousand Only*) and **Rs. 3,00,000/-** (*Rupees Three Lakh Only*) for goods imported vide Z-Bill of Entry Nos. 2716587 dated 17.06.2025 and 2716589 dated 17.06.2025 respectively as per Section 125 of the Customs Act, 1962.

9.4 I order to re-assess the Bill of Entry (Z Type) 2716587 dated 17.06.2025 and 2716589 dated 17.06.2025 accordingly under Section 17(4) of the Customs Act, 1962 with total consequential duty of **Rs. 10,40,101/-** (*Rupees Ten Lakh Forty Thousand One Hundred and One Only*) & **Rs. 11,41,978/-** (*Rupees Eleven Lakh Forty-One Thousand Nine Hundred and Seventy-Eight Only*) and differential duty of **Rs. 5,55,465 /-** (*Rupees Five Lakh Fifty-Five Thousand Four Hundred and Sixty-Five Only*) & **Rs. 6,57,813/-** (*Rupees Six Lakh Fifty-Seven Thousand Eight Hundred and Thirteen Only*) respectively.

9.5. I impose penalty of **Rs. 50,000/-** (*Rupees Fifty Thousand Only*) and **Rs. 60,000/-** (*Rupees Sixty Thousand Only*) on M/s Maa Aadishakti Trading under Section 112 (a) (ii) of the Customs Act, 1962 for goods imported vide Bill of Entry No. 2716587 dated 17.06.2025 and 2716589 dated 17.06.2025 respectively.

9.6 I impose penalty of **Rs.1,00,000/-** (*Rupees One Lakh Only*) on M/s Maa Aadishakti Trading under Section 114AA of the Customs Act, 1962 for both Bills of Entry.

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

(Dipak Zala)
Addl. Commissioner of Customs
Customs House, Mundra

BY Speed Post A.D / E-mail

To, (The Noticee):-

M//s. Maa Aadishakti Trading,
1st Floor, Plot no 1634, ND 431,
TulshiGarh, Near Middle School

Tulsigarh, Tulshi, Nalanda, Bihar – 803108

Copy to:

1. The Addl. Commissioner (SIIB), Customs House, Mundra.
2. The Deputy/Assistant Commissiner, TRC Mundra
3. The Deputy Commissioner, RRA Customs House, Mundra.
4. The Deputy/ Assistant Commissioner (EDI), Custom House, Mundra.
5. Notice Board.
6. Guard File