

		<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 ई-मेल/ E-Mail: group5-mundra@gov.in</p>
A	फा /सं. FILE NO.	CUS/APR/BE/MISC/161/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/604/2025-26
C	द्वारा पारित किया गया PASSED BY	Dipak Zala, Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	04-02-2026
E	जारी करने की तिथि DATE OF ISSUE	04-02-2026
F	कारण बताओ नोटिस संवं तिथि . SCN NO. & DATE	Importer requested for SCH & PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	M/s Edge Link Technology (IEC: AAKFE3724B) 2-A/3, S/F Front Side, Asaf Ali Road, Turkman Gate, Delhi - 110 002
H	डिन DIN	20260271MO000000B65E

- यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.
- यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-
Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:
"सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009"
"The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009."
- उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within three months from the date of communication of this order.
- उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए -
Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by -
- उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय

शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

8. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (Appeals) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

M/s Edgelink Technology (IEC-AAKFE3724B), having its registered office at 2-A/3, S/F Front Side, Asaf Ali Road, Turkman Gate, New Delhi-110002 (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. 6148043 dated 06.12.2025. 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 Pranjal Singh under Panchnama dated 06.01.2026 drawn at the premises of M/s. Shoolin Trade Link LLP, APSEZ, Mundra (Kachhh). The details of the goods as declared in the said Bill of Entry are as follows:

Table-I

Sr. No.	BE No. & Date	CTH	Description	No. of Cartons	Quantity	UQC
1	6148043 dated 06.12.2025	85444999	USB CHARGING CABLE (11376 MTR)	13	79	GRS
2		39269099	MOBILE PHONE STAND	102	1200	PCS
3		85177990	MMC CARD READER	3	5	GRS
4		85299090	DUAL PORT USB CAR SOCKET	17	2040	PCS
5		39269099	PACKING MATERIAL MORE THEN 100 MICRON	455	1432	KGS
6		39239090	PLASTIC WATER BOTTLE	22	440	PCS
7		39269099	MOBILE SCREEN COVER	330	693467	PCS
8		84439990	MINI BARCODE PRINTER	4	20	PCS
9		85177990	USB HUB FOR MOBILE CHARGING STATION	1	25	PCS
10		85183019	WIRELESS BLUETOOTH SPEAKER FOR MOBILE)R-41286028)	22	8	DOZ
11		94052900	DECORATIVE LIGHT WITHOUT LED AND DRIVER	1	1	PCS
12		67021090	DECORATIVE FLOWER SHOWPIECE (DECORATIVE ITEM)	3	20	PCS
TOTAL				973		

2. Weightment and Examination of the goods:

The officer of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no. CSNU7977238 covered under the Z-Bill of Entry No. 6148043 dated 06.12.2025 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 weightment slip(Kg)
1	6148043 dated 06.12.2025 (Z type)	CSNU7977238	14880	16640

2.1. During the course of examination of the impugned goods, after complete de-stuffing, 968 Corrugated Boxes and PP bags were found. The complete details of the goods found during examination are as below:

Table-III

Sr. No.	Goods found during examination	No. of cartons found during examination	No. of pieces found in one carton	Total No. of Pieces found	Avg Weight of each carton	Total weight of each carton
1	Large Party Speaker	16	3	48		
2	Small Party Speaker	3	8	24		
3	Touch Screen Glass Front Panel	2	1000	2000		
		17	800	13600		
4	USB Charging Cable	110	1000	110000		
5	Mini Barcode Printer	4	5	20		
6	Toughened Glass Screen Protector	215	1000	215000		
		22	400	8800		
		4	300	1200		
		19	320	6080		
7	Lightening to 3.5mm Aux Cable	50	500	25000		
8	10 USB Output Charging Station 60W 2.4A	1	25	25		
9	Car Charger Dual Port-Fast Charging	17	120	2040		
10	Plastic Water Bottle	22	20	440		
11	Mobile Phone stand Vaccum Cup Holding	2	100	200		
12	Memory Card Reader	4	200	800		
13	Rotating Laptop Stand	100	10	1000		

14	Packing Material for different mobile accessories	356			19.80	7048.80
15	Decorative Light without LED and Driver	1	1	1		
16	Decorative Show Pieces	3	20	20		
		968				7048.80

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. Some undeclared goods were also found during examination. Further, the importer has also mis-declared quantity of almost all declared goods. The importer has declared total 12 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 12 items in the said BE . However, during the course of examination, the goods were found mis-declared in terms of description and quantity. The undeclared goods were also found during examination. 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	Large Party Speaker	85183019	85183019
2	Small Party Speaker	85183019	85183019
3	Touch Screen Glass Front Panel	-	85249220
4	USB Charging Cable	85444999	85444999
5	Mini Barcode Printer	84439990	84439990
6	Toughened Glass Screen Protector	39269099	70072900
7	Lightening to 3.5mm Aux Cable	-	85444299
8	10 USB Output Charging Station 60W 2.4A	85177990	85177990
9	Car Charger Dual Port-Fast Charging	85299090	85299090
10	Plastic Water Bottle	39239090	39239090
11	Mobile Phone stand Vaccum Cup Holding	39269099	39269099
12	Memory Card Reader	85177990	85177990
13	Rotating Laptop Stand	-	39269099
14	Packing Material for different mobile accessories	39269099	39269099

15	Decorative Light without LED and Driver	94052900	94052900
16	Decorative Show Pieces	67021090	67021090

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 need 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 un-declared/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:EDGE:25-26:25 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= 88.85 INR)
1	Large Party Speaker	PCS	48	10.95	525.6	47987
2	Small Party Speaker	PCS	24	7.67	184.08	16807
3	Touch Screen Glass Front Panel	PCS	15600	0.24	3744	341827
4	USB Charging Cable	PCS	110000	0.043	4730	431849
5	Mini Barcode Printer	PCS	20	10.95	219	19995
6	Toughened Glass Screen Protector	PCS	231080	0.088	20335.04	1856589
7	Lightening to 3.5mm Aux Cable	PCS	25000	0.076	1900	173470
8	10 USB Output Charging Station 60W 2.4A	PCS	25	5.47	136.75	12485
9	Car Charger Dual Port-Fast Charging	PCS	2040	0.22	448.8	40975
10	Plastic Water Bottle	PCS	440	0.33	145.2	13257
11	Mobile Phone stand Vaccum Cup Holding	PCS	200	0.33	66	6026
12	Memory Card Reader	PCS	800	0.27	216	19721
	Rotating Laptop	PCS	1000	0.66	660	60258

13	Stand					
14	Packing Material for different mobile accessories	KGS	7048.8	0.52	3665.376	334649
15	Decorative Light without LED and Driver	PCS	1	10.95	10.95	1000
16	Decorative Show Pieces	PCS	20	5.48	109.6	10006
Total					37096.396/-	33,86,901/-

4.6. Whereas, it appears that, the assessable value of Rs. 13,77,544/- declared by the importer in the Z-Bill of Entry No. 6148043 dated 06.12.2025 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. 33,86,901/- 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:**

All the goods found during the examination are freely importable after paying of applicable Customs Duty except the goods mentioned at Sr. No. 1, 2 and 5 of Table-IV. The goods mentioned at Sr. No. 1 & 2 falls under mandatory requirements of BIS, WTC/ETA Approval and EPR as per E-Waste Rules 2022 and The Goods mentioned at Sr. No. 5 also falls under mandatory compliance of BIS and EPR as per E-Waste Rules 2022.

5.1. The importer has produced BIS certificate No. R-41286028 for the goods mentioned at Sr. No. 1 & 2 i.e. Bluetooth Speaker Large and Small size and same was valid till 05.05.2026 and also verified from BIS Care App. The importer has also produced ETA Approval No. ETA-SD-20250503649 dated 19.05.2025 and ETA Application ID:ETA-SD-20260100534 for the said goods and EPR Registration Certificate No. B-29016(7424) (EPR-Registration)/24/WM-III dated 30.07.2024. The importer has also produced CPCB Registration No. IM-02-06-AAKFE3724B-25 dated 02.06.2025 for the all plastic goods.

5.2. The importer has not produced BIS and EPR for the goods mentioned at Sr. No. 5 of Table-IV i.e. Mini Barcode Printer. The importer vide letter received vide email dated 21.01.2026 requested for re-export of the said goods. Accordingly, the goods become prohibited for non-compliance of BIS and EPR and the same are liable for confiscation under Sections 111(d) 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. 6148043 dated 06.12.2025 is being re-calculated for the

goods which will be released for Home Consumption. The re-calculated leviable 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 @ 20%	SWS @ 10%	IGST @ 18%	Total applicable Duty in Rs.
1	Large Party Speaker	85183019	48	47987	9597	960	10538	21095
2	Small Party Speaker	85183019	24	16807	3361	336	3691	7388
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.
3	Touch Screen Glass Front Panel	85249220	15600	341827	51274	5127	71681	128083
4	USB Charging Cable	85444999	110000	431849	64777	6478	90559	161814
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.
6	Toughened Glass Screen Protector	70072900	231080	1856589	185659	18566	370947	575171
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.
7	Lightening to 3.5mm Aux Cable	85444299	25	173470	26021	2602	36377	64999
8	10 USB Output Charging Station 60W 2.4A	85177990	2040	12485	1873	187	2618	4678
9	Car Charger Dual Port-Fast Charging	85299090	440	40975	6146	615	8593	15353
10	Plastic Water Bottle	39239090	200	13257	1989	199	2780	4967
11	Mobile Phone stand Vaccum Cup Holding	39269099	800	6026	904	90	1264	2258
12	Memory Card Reader	85177990	1000	19721	2958	296	4135	7389
13	Rotating Laptop Stand	39269099	7048.8	60258	9039	904	12636	22579
14	Packing Material for different mobile accessories	39269099	25	334649	50197	5020	70176	125393
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 @ 0%	IGST @ 18%	Total applicable Duty in Rs.
15	Decorative Light without LED and Driver	94052900	1	1000	200	0	216	416
Sr.		Declared/ Re-	Total Qty found during	Suggestive Present	BCD @ 15%	SWS @	IGST @ 18%	Total applicable

Sr. No.	Goods found during examination	Declared CTH	Re-determined CTH
1	Large Party Speaker	85183019	85183019
2	Small Party Speaker	85183019	85183019
3	Touch Screen Glass Front Panel	-	85249220
4	USB Charging Cable	85444999	85444999
5	Mini Barcode Printer	84439990	84439990
6	Toughened Glass Screen Protector	39269099	70072900
7	Lightening to 3.5mm Aux Cable	-	85444299
8	10 USB Output Charging Station 60W 2.4A	85177990	85177990
9	Car Charger Dual Port-Fast Charging	85299090	85299090
10	Plastic Water Bottle	39239090	39239090
11	Mobile Phone stand Vaccum Cup Holding	39269099	39269099
12	Memory Card Reader	85177990	85177990
13	Rotating Laptop Stand	-	39269099
14	Packing Material for different mobile accessories	39269099	39269099
15	Decorative Light without LED and Driver	94052900	94052900
16	Decorative Show Pieces	67021090	67021090

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:EDGE:25-26:25 dated 17.01.2026. It appears that, the assessable value of Rs. 13,77,544/- declared by the importer in the Z-Bill of Entry No. 6148043 dated 06.12.2025 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. 33,86,901/- 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. Importability and Policy Compliance:

All the goods found during the examination are freely importable after paying of applicable Customs Duty except the goods mentioned at Sr. No. 1, 2 and 5 of Table-IV. The goods mentioned at Sr. No. 1 & 2 falls under mandatory requirements of BIS,

WTC/ETA Approval and EPR as per E-Waste Rules 2022 and The Goods mentioned at Sr. No. 5 also falls under mandatory compliance of BIS and EPR as per E-Waste Rules 2022.

7.4.1. The importer has produced BIS certificate No. R-41286028 for the goods mentioned at Sr. No. 1 & 2 i.e. Bluetooth Speaker Large and Small size and same was valid till 05.05.2026 and also verified from BIS Care App. The importer has also produced ETA Approval No. ETA-SD-20250503649 dated 19.05.2025 and ETA Application ID:ETA-SD-20260100534 for the said goods and EPR Registration Certificate No. B-29016(7424) (EPR-Registration)/24/WM-III dated 30.07.2024. The importer has also produced CPCB Registration No. IM-02-06-AAKFE3724B-25 dated 02.06.2025 for the all plastic goods.

7.4.2. The importer has not produced BIS and EPR for the goods mentioned at Sr. No. 5 of Table-IV i.e. Mini Barcode Printer. The importer vide their letter received through email dated 21.01.2026 requested for re-export of the said goods. Accordingly, the goods become prohibited for non-compliance of BIS and EPR and the same are liable for confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962.

7.5. Re-determination of Duty:

The total re-determined value of the goods releasable for Home Consumption comes to Rs. 33,66,906/- and the total re-determined Duty for the said releasable goods comes to Rs. 11,45,983/- instead of the declared duty for the same i.e. Rs. 5,15,162/-. The differential duty of said releasable goods comes to Rs. 6,30,821/-. The Duty calculation of the goods mentioned at Sr. No. 5 of Table-IV was not calculated as the goods become prohibited for non-compliance of BIS and EPR.

7.6. Confiscation of Goods and Penal Action:

In view of the above, it is evident that the importer, M/s. Edgelink Technology, has imported the goods covered under Bill of Entry No. 6148043 dated 06.12.2025 by way of mis-declaration in quantity, description and classification and with non-compliance of BIS and EPR. Therefore, the goods mentioned at Sr. No. 5 of Table-IV i.e. Mini Barcode Printer found during the examination are liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. The rest of the Goods of Table-IV are liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962. 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 ofⁿ 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.*

PERSONAL HEARING AND SUBMISSIONS

9. The importer M/s. EDGE LINK TECHNOLOGY vide letter dated 31.01.2026 has submitted the following:

“..... we would like to inform you that the subject Bill of Entry filed by us which was held for further investigation purposes. The investigation has now been completed, and the file has been put up for adjudication.

In this regard, we respectfully request your good office to kindly waive the issuance of a Show Cause Notice and Personal Hearing and decide the matter on merits. We hereby undertake to abide by the decision taken by your good office in this matter.

Your kind and lenient consideration in this regard will be highly appreciated.”

DISCUSSION AND FINDINGS

10. I have carefully gone through the records of the case, Investigation Report No. 233/2025-26 dated 28.01.2026 and the applicable provisions of law. The importer vide their letter dated 31.01.2026 has requested for waiver of show cause notice and personal hearing. Thus, the principles of natural justice as provided in Section 122A of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on records. The issues to be decided by me are:

(i) Whether the declared description, quantity, number of items and classification of the goods imported vide Z-Bill of Entry No. 6148043 dated 06.12.2025 are liable to be rejected due to mis-declaration, non-declaration and mis-classification, and the same needs to be re-determined as per Table-III and Table-IV, supra;

(ii) Whether the total declared assessable value of Rs. 13,77,544/- for the goods under Z-Bill of Entry No. 6148043 dated 06.12.2025 is liable to be rejected and re-determined as Rs. 33,86,901/- as per the Chartered Engineer's valuation report dated 17.01.2026 under Rule 9 of the Customs Valuation Rules, 2007;

(iii) Whether the self-assessment done by the importer is liable to be rejected and the Bill of Entry No. 6148043 dated 06.12.2025 needs to be re-assessed under Section 17(4) of the Customs Act, 1962 with re-determined duty, classification and description;

(iv) Whether the goods except mentioned at Sr. No. 5 of Table-IV having re-determined value of Rs. 33,66,906/- are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;

(v) Whether the goods mentioned at Sr. No. 5 of Table-IV having re-determined value of Rs. 19,995/- are liable for confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962 for non-compliance of BIS and EPR;

(vi) Whether penalties under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962 are imposable upon the importer M/s Edgelink Technology.

11.1 Regarding the first issue, I find that the importer filed Z-Bill of Entry No. 6148043 dated 06.12.2025 declaring 12 items. The details of the goods as declared in the said Bill of Entry are mentioned in Table-I, supra. The examination was conducted by the SIIB Officer on 06.01.2026.

11.2 During examination, after complete de-stuffing, 968 corrugated boxes and PP bags were found. The examination revealed significant discrepancies in terms of description, quantity and classification. The importer declared 12 items whereas 16 types of goods were found during examination. Several items were completely not declared including Touch Screen Glass Front Panel (15,600 Pcs), Lightening to 3.5mm Aux Cable (25,000 Pcs), and Rotating Laptop Stand (1,000 Pcs). Further, the item declared as "Mobile Screen Cover" under CTH 39269099 was found to be "Toughened Glass Screen Protector" correctly classifiable under CTH 70072900. Additionally, gross mis-declaration of quantity was found in several items.

11.3 I find that these discrepancies clearly establish that the declared description, quantity, number of items and classification cannot be accepted. The importer has mis-declared the material/description of goods, grossly mis-declared quantities, completely failed to declare certain items, and wrongly classified goods.

11.4 Therefore, I hold that the declared description, quantity, number of items and classification are liable to be rejected and the same needs to be re-determined as per Table-III and Table-IV, supra.

12.1 Regarding the second issue, I find that the importer filed Z-Bill of Entry No. 6148043 dated 06.12.2025 with total declared assessable value of Rs. 13,77,544/-. I find that due to the mis-declaration of goods in terms of description, quantity, number of items and classification as established in first issue, there appears to be reason to doubt the truth or accuracy of the value declared in relation to the imported goods. Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 provides that where the proper officer has reason to doubt the truth or accuracy of the value 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.

12.2 Therefore, I hold that the declared assessable value of Rs. 13,77,544/- is liable to be rejected under Rule 12 of the Customs Valuation Rules, 2007.

12.3 As per Rule 3(4) of CVR, 2007, if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rules 4 to 9. I find that due to the mis-declaration of goods, lack of credible documentation for the undeclared goods, absence of data for similar/identical goods due to the peculiar nature and quality of goods, and other constraints, valuation could not be determined under Rules 4 to 8 of CVR, 2007. Hence, valuation under Rule 9 (residual method) was appropriate.

12.4 I find that the empanelled Chartered Engineer Shri Ajayrajsinh B. Jhala vide report Ref. No. ABJ:INSP:CE:SIIB:MUN:SH:EDGE:25-26:25 dated 17.01.2026 determined the CIF value of the consignment as detailed in **Table-V**, supra. The total re-determined assessable value as per the CE Opinion Certificate is **Rs. 33,86,901/-** as against the declared value of **Rs. 13,77,544/-**. The importer vide their e-mail dated 21.01.2026 accepted the CE Opinion Certificate and the valuation determined therein. The importer also submitted that they do not want any Show Cause Notice and Personal Hearing in the matter.

12.5 In view of the above, I find that the declared value of **Rs. 13,77,544/-** is liable to be rejected under Rule 12 of CVR, 2007 and re-determined at **Rs. 33,86,901/-** under Rule 9 of the CVR, 2007.

13.1 Regarding the third issue of re-assessment requirement, I find that Section 17 of the Customs Act, 1962 deals with assessment of duty. The relevant provisions are as follows:

"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."

13.2 I find that based on the mis-declaration of goods in terms of description, quantity, number of items and classification, and undervaluation as established through examination and investigation, it is evident that the self-assessment done by the importer was not done correctly. The importer declared value of Rs. 13,77,544/- whereas the value has been re-determined as Rs. 33,86,901/-.

13.3 I find that some goods are prohibited for import - Mini Barcode Printer (20 Pcs) was imported without mandatory BIS certificate and EPR registration. The importer vide their e-mail dated 21.01.2026 has requested re-export of this item. Therefore, the duty calculation for home consumption goods has been separately worked out.

13.4 As per the re-determined duty calculation in **Table-VI**, supra, the total duty comes to **Rs. 11,45,983/-** against the declared duty for the entire consignment of **Rs. 5,15,162/-**. However, since the Mini Barcode Printer (Sr. No. 5 of Table-IV) is not being cleared for home consumption, the differential duty for goods releasable for home consumption comes to **Rs. 6,30,821/-**.

13.5 Therefore, I find that the self-assessment done by the importer under Section 17(1) is liable to be rejected and the Bill of Entry No. 6148043 dated 06.12.2025 needs to be re-

assessed under Section 17(4) of the Customs Act, 1962 with re-determined value of **Rs. 33,86,901/-**, re-determined duty, classification and description as per Table-III, Table-IV and Table-VI, supra.

14.1 Regarding the fourth issue, I find that the goods mentioned in Table-IV (except Sr. No. 5) supra, having re-determined value of **Rs. 33,66,906/-** are Large Party Speaker, Small Party Speaker, Touch Screen Glass Front Panel, USB Charging Cable, Toughened Glass Screen Protector, Lightning to 3.5mm Aux Cable, 10 USB Output Charging Station 60W 2.4A, Car Charger Dual Port-Fast Charging, Plastic Water Bottle, Mobile Phone Stand Vacuum Cup Holding, Memory Card Reader, Rotating Laptop Stand, Packing Material for different mobile accessories, Decorative Light without LED and Driver, and Decorative Show Pieces.

14.2 The examination conducted on 06.01.2026 established clear discrepancies between declared and actual goods. As discussed above: Touch Screen Glass Front Panel, Lightning to 3.5mm Aux Cable, and Rotating Laptop Stand were not declared at all in the Bill of Entry; the item declared as "Mobile Screen Cover" was found to be "Toughened Glass Screen Protector" - mis-declaration in description and classification; quantities of several items were grossly mis-declared; and the value was significantly undervalued (declared Rs. 13,77,544/- vs actual Rs. 33,86,901/-).

14.3 Section 111(l) and 111(m) of the Customs Act, 1962 provide for confiscation of improperly imported goods. The relevant provisions are:

"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;

(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;"

14.4 The mis-declaration of goods, quantity discrepancies and undervaluation established through investigation and CE report brings these goods squarely under the provisions of Section 111(l) and 111(m). Accordingly, I find that the goods mentioned in Table-IV (except item Sr. No. 5) supra, having re-determined value of **Rs. 33,66,906/-** are liable for confiscation under **Section 111(l)** and **Section 111(m)** of the Customs Act, 1962.

15.1 Regarding the fifth issue, I find that the goods mentioned at Sr. No. 5 of Table-IV, supra are Mini Barcode Printer (20 Pcs) classified under CTH 84439990, having re-determined value of **Rs. 19,995/-**. I find that the item "Mini Barcode Printer" classified under CTH 84439990, being a finished electronic product, falls under the Bureau of Indian Standards (BIS) Compulsory Registration Scheme (CRS). As per the Quality Control Order issued under the Foreign Trade (Development and Regulation) Act, 1992 read with the Consumer Protection Act, 2019 and the Rules made thereunder, such goods must comply with IS 616:2017 covering safety for audio, video, and similar electronic apparatus. Additionally, the item also requires EPR (Extended Producer Responsibility) registration as per E-Waste (Management) Rules, 2022.

15.2 I find that goods falling under BIS compulsory registration scheme, when imported

without valid BIS certification and EPR registration, are prohibited goods for import as they violate the mandatory Quality Control Orders and E-Waste Rules. The importer failed to produce any BIS certificate and EPR registration certificate for the item "Mini Barcode Printer". At the time of import on 06.12.2025, the goods were imported without BIS compliance and EPR registration, rendering them as prohibited goods for import.

15.3 Section 111(d) of the Customs Act, 1962 provides: "*any goods which are imported or attempted to be imported... contrary to any prohibition imposed by or under this Act or any other law for the time being in force*" I find that the Mini Barcode Printer were imported contrary to the Quality Control Orders under FTDR Act and Consumer Protection Act and E-Waste Rules 2022, thus the same are liable for confiscation under Section 111(d) and do not correspond with the entry made in the Bill of Entry in respect of value, thus also liable for confiscation under Section 111(m) of the Customs Act, 1962.

15.4 Therefore, I find that the goods mentioned at Sr. No. 5 of Table-IV, supra, namely Mini Barcode Printer (20 Pcs), having re-determined value of Rs. 19,995/- are liable for confiscation under **Section 111(d)** and **Section 111(m)** of the Customs Act, 1962 for being prohibited due to non-compliance of BIS and EPR requirements and for undervaluation.

16.1 Regarding the sixth issue, I find that Mini Barcode Printer (20 Pcs) valued at **Rs. 19,995/-** are prohibited goods as they were imported without mandatory BIS certification and EPR registration. The importer, by importing these goods without BIS certificate and EPR registration, has done an act which has rendered the goods liable to confiscation under Section 111(d) and 111(m). Therefore, penalty under **Section 112(a)(i)** is imposable on the importer.

16.2 Further, I find that the goods mentioned in **Table-IV** (except item Sr. No. 5), supra, having re-determined value of **Rs. 33,66,906/-** are dutiable goods, other than prohibited goods. These goods have differential duty liability of **Rs. 6,30,821/-**. The importer, by mis-declaring the description, classification and quantity of goods, failing to declare certain items, and undervaluing the consignment, has done acts which have rendered the goods liable to confiscation under Section 111(l) and 111(m). Therefore, penalty under **Section 112(a)(ii)** is imposable on the importer.

16.3 I find that Section 114AA provides for penalty for use of false and incorrect material. I find that the investigation clearly establishes that the importer knowingly or intentionally made false and incorrect declarations in the Bill of Entry. Specifically: Touch Screen Glass Front Panel, Lightening to 3.5mm Aux Cable, and Rotating Laptop Stand were completely not declared; the description of "Mobile Screen Cover" was mis-declared (declared as plastic items whereas Toughened Glass Screen Protectors were imported); the classification was wrongly declared; Mini Barcode Printer was imported without mandatory BIS certification and EPR registration; quantities were grossly mis-declared; and the entire consignment was grossly undervalued by **Rs. 20,09,357/-**. These declarations were material to the assessment of customs duty and clearance of goods. Had the true description, quantity, classification and value been declared, significantly higher duty would have been payable and the prohibited goods would not have been allowed clearance. This constitutes use of false and incorrect material in the Bill of Entry in material particulars for the transaction of business under the Customs Act, 1962. Therefore, penalty under **Section 114AA** is also imposable on the importer.

16.4 Therefore, I find that penalties under **Sections 112(a)(i), 112(a)(ii)** and **114AA** of the

Customs Act, 1962 are imposable upon the importer M/s Edgelink Technology.

17.1 Further, I find that as per Section 125(1) of the Customs Act, 1962, in case of confiscation of goods other than prohibited goods, an option to pay fine in lieu of confiscation shall be given to the owner. The relevant provision is as follows:

"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..."

17.2 In the present case, since the imported goods mentioned in Table-IV (except item Sr. No. 5), supra, having value of **Rs. 33,66,906/-** are not prohibited goods, I find it appropriate to give the importer an option to redeem the confiscated goods on payment of appropriate redemption fine under **Section 125** of the Customs Act, 1962 for clearance for home consumption.

17.3 Further, I find that the importer vide their e-mail dated 21.01.2026 has requested permission for re-export of the goods i.e. Mini Barcode Printer, item Sr. No. 5 of Table-IV, supra. In the present case, since the Mini Barcode Printer (20 Pcs) having value of **Rs. 19,995/-** are found to be prohibited goods which were imported without mandatory BIS certification and EPR registration, and such certifications have not been produced by the importer, the goods cannot be cleared for home consumption. However, I find that the nature of the violation is a regulatory compliance issue concerning mandatory BIS certification and EPR registration for electronics goods to ensure consumer safety and environmental protection. In exercise of discretionary powers under Section 125(1) of the Customs Act, 1962, I give the importer an option to redeem the confiscated prohibited goods (Mini Barcode Printer - 20 Pcs) on payment of redemption fine, with the condition that the said goods shall be **re-exported** and not cleared for home consumption.

ORDER

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

(i) I order to reject the declared description, quantity, number of items and classification of the goods imported vide Z-Bill of Entry No. 6148043 dated 06.12.2025 and I further order that the same be re-determined as per Table-III and Table-IV, supra;

(ii) I order to reject the total declared assessable value of **Rs. 13,77,544/-** of the consignment covered under Z-Bill of Entry No. 6148043 dated 06.12.2025 under Rule 12 of the Customs Valuation Rules, 2007 and I further order that the value be re-determined at **Rs. 33,86,901/-** under Rule 9 of the Customs Valuation Rules, 2007;

(iii) I reject the self-assessment of Z-Bill of Entry No. 6148043 dated 06.12.2025 and order to re-assess the same under **Section 17(4)** of the Customs Act, 1962. The differential duty for the goods cleared for home consumption (excluding item Sr. No. 5 of Table-IV, supra) comes out to **Rs. 6,30,821/-** (Rupees Six Lakh Thirty Thousand Eight Hundred Twenty One Only);

(iv) I order confiscation of the goods mentioned in Table-IV (except item Sr. No. 5), supra, having re-determined value of **Rs. 33,66,906/-** under Section 111(l) and Section 111(m) of the Customs Act, 1962. However, I give option to the importer to redeem the said goods for home consumption under Section 125 of Customs Act, 1962 on payment of Redemption Fine of **Rs. 3,30,000/-** (Rupees Three Lakh Thirty Thousand Only);

(v) I order confiscation of the goods mentioned at Sr. No. 5 of Table-IV, supra, namely Mini Barcode Printer having re-determined value of **Rs. 19,995/-** under Section 111(d) and Section 111(m) of the Customs Act, 1962. However, considering the importer's request for re-export, I give option to the importer to redeem the said goods for re-export only under Section 125 of Customs Act, 1962 on payment of Redemption Fine of **Rs. 5,000/-** (Rupees Five Thousand Only);

(vi) I impose penalty of **Rs. 5,000/-** (Rupees Five Thousand Only) under Section 112(a)(i) of the Customs Act, 1962 upon the importer M/s Edgelink Technology;

(vii) I impose penalty of **Rs. 60,000/-** (Rupees Sixty Thousand Only) under Section 112(a)(ii) of the Customs Act, 1962 upon the importer M/s Edgelink Technology;

(viii) I impose penalty of **Rs. 50,000/-** (Rupees Fifty Thousand Only) under Section 114AA of the Customs Act, 1962 upon the importer M/s Edgelink Technology.

19. This order is issued without prejudice to any other action that may be taken against the importer or any other person(s) under the provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

(Dipak Zala)

Additional Commissioner of Customs
Custom House, Mundra

To,

M/s Edgelink Technology (IEC: AAKFE3724B)
2-A/3, S/F Front Side, Asaf Ali Road,
Turkman Gate, New Delhi-110002

Copy to:

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