

**OFFICE OF THE PRINCIPAL
COMMISSIONER OF CUSTOMS
MUNDRA COMMISSIONERATE
Custom House, Mundra (Kachchh)
MUNDRA PORT & SPL ECONOMIC
ZONE,
MUNDRA-370421
PHONE No: 02838-
271165/66/67/68,
FAX No.02838-271169/62**

A	FILE NO.	CUS/APR/BE/849/2023-Gr 2-O/o Pr Commr-Cus-Mundra
B	OIO NO.	MCH/ADC/MK/34/2023-24
C	Passed by	MUKESH KUMARI, ADDITIONAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MUNDRA.
D	DATE OF ORDER	15-05-2023
E	DATE OF ISSUE	15-05-2023
F	SCN NUMBER & DATE	IMPORTER VIDE LETTER DATED 08.05.2023 REQUESTED FOR WAIVER OF SCN & PH.
G	Noticee / Party / Importer	M/S. PULKIT TRADER, HOUSE NO.23, 1ST FLOOR, BLOCK-E, KIRATI NAGAR, NEW DELHI-110015.
H	DIN NUMBER	20230571M00000424974

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

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

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमा शुल्क 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 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 आयुर्क (अपील),
चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरांगपुरा, अहमदाबाद 380 009”
“The Commissioner of Customs (Appeals), Ahmedabad,
4th floor, HUDCO Building, Ishwar Bhuvan Road,
Navrangpura, Ahmedabad- 380009.”

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/-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 –

- 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- 1870के मद सं 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 रुपये/व्याज/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, सीमा शुल्क) अपील (नियम, 1982और सीमा शुल्क अधिनियम, 1962 के अन्य सभी प्रवधानों 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 समांग 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.

Subject :- IR issued vide F.No. S/43-288/Pulkit Traders-Kitchen/ SIIB/ CHM/ 2022-23 dated 04.05.2023 for under-valuation under DTA Bill of Entry No. 2001301 dated 23.01.2023.

Brief Facts of the Case

M/s Shoolin Tradelinks LLP filed one SEZ Bill of Entry bearing B/E No. 1001112 dated 20/01/2023. A corresponding Domestic Tariff Area Bill of Entry bearing B/E No 2001301 was filed on 23/01/2023 by a buyer named M/s Pulkit Traders. The details of the consignment are as following:

Table I

SI No	SEZ Name	Importe r/ Entity Name	SEZ Bill of entry Thoka Number and date	Buyer/ Importer	DTA BE sale Thoka Number	Item Description	Gross weight (Kgs)	Assessable value (Rs)	Supplier Name	IGM No. and Date
1. Z	APSE SHOOLIN TRADELINK LLP	1001112 dated 20/01/2023	PULKIT TRADERS 23	2001301 dated 23/01/2023	Plastic Fork, Plastic Toothpick Bottle, Plastic Spoon, Silicon Spatula, Plastic Clip Etc.	27200(ZCS U7967986)	14.26,60 7/- (Same in Info and BE and DTA Sale)	XU YI SHEN IND USTRY 2331885 dated 07.01.2023		
2.										

2. An alert was received vide email dated 24.01.2023

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from Addl. Director General, National Customs Targeting Centre (NCTC) wherein it was informed that on the basis of NCTC analysis, the consignment is risky for potential mis-declaration, undervaluation and concealment.

The NCTC alert has mentioned inter alia that "the items declared as PLASTIC FORK, PLASTIC TOOTHPICK BOTTLE, PLASTIC SPOON, appear to be Single Use Plastic (SUP), which is prohibited for import as of 01/07/2022. As per Rule 4(2)(a) and 4(2)(b) of Plastic Waste Management Rules notified vide Notification dated 12/08/2021 (G.S.R. 571(E) and Plastic Waste Management (Amendment) Rules, 2022 notified vide Notification dated 16.02.2022, import of single use plastic are Prohibited. The same was reiterated by Instruction No. 09/2022- Customs dated 22/06/2022 issued by CBIC"

3. In light of the above alert, 100% examination of the Container no. ZCSU7967986 declared to contain the contents of consignment covered under the above mentioned BOE was conducted by the Officers of SIIB under Panchanama dated 04.02.2023.

4. During the examination, 1287 carton boxes were found in the container against 1292 declared in the packing list. 05 boxes of item declared as 'Sealing wax cartridge' were not found. The detailed inventory of the goods found during the examination under panchanama is as reproduced below:-

Sl. No.	Marking	Item Description	No. of Ctns	Total	No. per ctn	Units
1	MTC	Wine Bottle opener	8	696	87	PCS
2	MTC	Kitchen scissors	9	180	20	PCS
3	RR	Plastic hair clip	20	359	17.95	kg
				40000	2000	Pcs
4	RR	plastic face brush	23	4600	200	Pcs
5	RR	Hair comb	8	800	100	Pack of 12
6	RR	silicon shower cap	10	2000	200	Pcs
7	RR	metal hair clip	5	1500	300	Pcs
8	RR	pocket wax warmer	10	500	50	Pcs
9	ROSS-4	small spark plug	250	50000	200	Pcs

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10	AG	pipe cutting machine	2	2	1	Pcs
11	HT GOLD	saw blade	25	5000	200	Pcs
12	HC	Caliper	272	8160	30	Pcs
13	HC	lever assembly	152	4560	30	Pcs
14	HC	bendex	50	5000	100	Pcs
15	UJ	plastic clip	25	950	38	Kg
16	MTC	Chopstick wooden	10	1000	100	pack of 10 pair
17	MTC	Carving Knifc	6	1200	200	Pcs
18	MTC	Kitchen knife	40	4800	120	Pcs
19	MTC	Plastic bottle with toothpick	10	2400	240	Pcs
20	MTC	Plastic fork	2	480	240	Pcs
21	MTC	Plastic spoon	2	432	216	Pcs
22	MTC	Vegetable slicer	5	30	6	Pcs
23	MTC	Noodle maker	10	60	6	Pcs
24	MTC	Crab Cutter	2	408	204	Pcs
25	MTC	SS Straw	2	408	204	Pcs
26	MTC	Cook screw	5	1800	360	Pcs
27	MTC	SS chopstick	4	960	240	Pcs
28	MTC	Bar wire grill	10	300	30	Pcs
29	MTC	Wooden cutting board	24	600	25	Pcs
30	MTC	Chopstick	20	800	40	pack of 50 pair
31	MTC	SS Pepper grinder	2	200	100	pcs
32	MTC	Silicon spatula	3	600	200	pcs
33	MTC	Walnut cracker	16	1152	72	pcs
34	MTC	Garlic squezor	8	576	72	pcs
35	MTC	Silicon brush	5	1000	200	pcs
36	MTC	Nylon kitchen tool	16	2304	144	pcs
37	MTC	Dimsum paper	14	644	46	pcs
38	MTC	paper cake cup	14	2016	144	pcs
39	MTC	Dolly paper	23	4140	180	pcs
40	MTC	Skewer stick	36	6804	189	packets
41	MTC	noodle stick (big wooden chopstick)	4	4000	1000	pcs
42	MTC	coffee plunger	20	720	36	pcs
43	MTC	motar and pestle	10	180	18	pcs
44	MTC	Tea stainer	7	3360	480	pcs
45	GGNKRT	Plastic buckle	47	789.6	16.8	kg
46	RB	Spectacle lens	31	17112	552	pair
47	LAALI	unbranded spectacle frame	6	3600	600	pcs
48	AZAM	Small duster (lens cleaning cloth)	2	1350	675	pcs
49	RAJ	Vacuum valve sensor	2	100	50	pcs

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Total	1287
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5. On visual inspection, the items under import appeared to be of superior quality. Further, the items plastic fork, plastic toothpick bottle, plastic spoon, etc did not appear to be of single use type.

6. As the NCTC's alert indicated that the goods may be undervalued, contemporaneous import data of article under import was checked on NIDB. However, the NIDB indicated a huge variation in values of the items and nothing conclusive could be drawn except from the general indication that the Assessable value of the items declared in the Bill of Entry was on lower side.

7. In view of large variation in pricing of the imported goods, an opinion of empanelled Chartered Engineer/Valuer was sought.

8. The item under import covered under the invoice no. 12-B-20-12-22018 dated 20.12.2022/ DTA Bill of Entry No.2001301 dated 23/01/2023; M/BL No: XE22120067 dated 20.12.2022 was once again inspected by Chartered Engineer for the purpose of valuation in presence of officer of SIIB, Mundra and in presence of authorized representative of importer.

9. The empanelled CE cum valuer has submitted his valuation report Ref No. ABJ:INSP:CE:23-24:04 as per which:

- a) Based on telephonic conversations with the various suppliers, general inspection available on the internet and the market survey of the similar / identical goods in bulk quantity.
- b) Physical & Visual Examination of the cargo and its present condition.
- c) Import & Export Data from various sources and previously assessed data by the customs.

d) All the Documents and proofs submitted by the party

The value of the goods has been suggested to be as per the below mentioned Table

Table II

Sr No.	Description	Total Qty	Unit	Per unit CIF invoice value of goods inn USD	Total CIF Invoice Value of Goods	Per unit Average CIF value of the goods Assessed by CE in USD (Approx.)	Total Average CIF Value of the goods assessed by the CE In USD (Approx.)
1	Wine Bottle opener	58	Doz	2.1	121.8	2.7	156.6
2	Kitchen scissors	174	Doz	1.1	191.4	2.1	365.4
3	Plastic hair clip	49	Gross	6	294	7	343
4	plastic face brush	384	Doz	0.9	345.6	1.1	422.4
5	Hair comb	46	Gross	2.6	119.6	7.8	358.8
6	silicon shower cap	166	Doz	0.9	149.4	1.5	249
7	metal hair clip	125	Doz	0.6	75	1.2	150
8	pocket wax warmer	42	Doz	3.6	151.2	4.7	197.4
9	small spark plug	695	Gross	3.5	2432.5	10	6950
10	pipe cutting machine	2	Pcs	220	440	220	440
11	saw blade	417	Doz	1.1	458.7	1.4	583.8
12	Caliper	680	Doz	4.3	2924	5.4	3672
13	lever assembly	634	Doz	2.3	1458.2	2.95	1870.3
14	bendex	417	Doz	2.1	875.7	2.8	1167.6
15	plastic clip	720	Kgs	0.9	648	1.2	864
16	Chopstick wooden	139	Gross	1.5	208.5	1.8	250.2
17	Carving Knife	100	Doz	1.1	110	1.4	140
18	Kitchen knife	400	Doz	1.3	520	2.6	1040
19	Plastic bottle with toothpic	200	Doz	0.85	170	1.6	320
20	Plastic fork	40	Doz	0.5	20	0.7	28
21	Plastic spoon	36	Doz	0.6	21.6	0.8	28.8
22	Vegetable slicer	30	Pcs	1.5	45	2	60
23	Noodle maker	60	Pcs	2.4	144	3.2	192
24	Crab Cutter	34	Doz	1.1	37.4	1.9	64.6
25	SS Straw	34	Doz	0.6	20.4	0.8	27.2
26	Cook screw	150	Doz	0.6	90	1.1	165
27	SS chopstick	80	Doz	0.75	60	1	80
28	Bar wire grill	25	Doz	5.2	130	6.2	155
29	Wooden cutting board	50	Doz	8	400	10.5	525
30	Chopstick	146	Gross	1.8	262.8	3.2	467.2
31	SS Pepper grinder	200	Pcs	0.2	40	0.3	60

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32	Silicon spatula	50	Doz	0.7	35	1	50
33	Walnut cracker	96	Doz	1.8	172.8	3.5	336
34	Garlic squeezer	48	Doz	2.12	101.76	2.8	134.4
35	Silicon brush	84	Doz	0.75	63	1.5	126
36	Nylon kitchen tool	192	Doz	0.8	153.6	1.6	307.2
37	Dimsum paper	54	Doz	2.6	140.4	3.2	172.8
38	paper cake cup	168	Doz	0.5	84	0.6	100.8
39	Dolly paper	347	Doz	0.9	312.3	1.1	381.7
40	Skewer stick	567	Doz	1.1	623.7	1.4	793.8
41	noodle stick (big wooden chopstick)	334	Doz	0.4	133.6	0.5	167
42	coffee plunger	60	Doz	2.3	138	4.6	276
43	motar and pestle	50	Doz	3	150	4	200
44	Tea stainer	280	Doz	0.3	84	0.9	252
45	Plastic buckle	1450	Doz	0.9	1305	1.1	1595
46	Spectacle lens	18061	Pcs	0.03	541.83	0.09	1625.49
47	unbranded spectacle frame	3600	Pcs	0.04	144	0.85	3060
48	Small duster (lens cleaning cloth)	75	Gross	0.6	45	1.6	120
49	Vacuum valve sensor	100	Pcs	0.2	20	0.3	30
				Total	17,212.79	Total	31,121.49

10. The Rule 12 of the Customs Valuation (Determination of value of Imported Goods) Rules 2007 provides scenarios for rejection of the declared value of the goods.

As per the Explanation of Rule 12 (1)(iii)(a) ibid “ *The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -* ”

(a) the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;”

On the basis of above facts, alert provided by NCTC and examination, it appears that the assessable value declared in the DTA Bill of Entry No 2001301 dated 23/01/2023 may be rejected.

11. Further, the description of the goods is generic in

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nature so the valuation of the goods by resorting to Rule 4 of the Customs Valuation (Determination of value of Imported Goods) Rules 2007 cannot be done.

12. The empanelled Chartered Engineer/Valuer has described the method employed by him to arrive at the suggested CIF. On the basis of submission made by CE as mentioned in para 9 (a) and para 9 (c) above, the valuation may be considered to be as per Rule 5 of the Customs Valuation (Determination of value of Imported Goods) Rules 2007.

13. The revised duty on each item of the subject Bill of Entry on the basis of revised assessable value as suggested by empanelled Chartered Engineer/Valuer comes to be:

Table III

Sr No.	Description	CTH	BCD	SWS	IST	Total CIF Invoice Value of Goods (IN INR)	Total CIF Value of the goods assessed by the CE In INR (Approx.)	Declared Duty (INR)	Revised Duty (INR)
1	Wine Bottle opener	8205 5110	10	10	18	10024.14	12888.18	3105.48	3992.76
2	Kitchen scissors	8213 0000	10	10	18	15752.22	30072.42	4880.04	9316.44
3	Plastic hair clip	3926 9099	15	10	18	24196.20	28228.90	9066.32	10577.37
4	plastic face brush	9603 3090	20	10	18	28442.88	34763.52	12503.49	15282.04
5	Hair comb	9615 1900	20	10	12	9843.08	29529.24	3606.50	10819.50
6	silicon shower cap	3926 9099	15	10	18	12295.62	20492.70	4607.17	7678.62
7	metal hair clip	9615 9000	20	10	12	6172.50	12345.00	2261.60	4523.20
8	pocket wax warmer	8516 7990	20	10	18	12443.76	16246.02	5470.28	7141.75
9	small spark plug	8511 1000	15	10	28	200194.75	571985.00	98335.66	280959.03
10	pipe cutting machine	8461 9000	7.5	10	18	36212.00	36212.00	10043.40	10043.40
11	saw blade	8202 2000	10	10	18	37751.01	48046.74	11695.26	14884.88
12	Caliper	8714 1090	15	10	28	240645.20	302205.60	118204.92	148443.39
13	lcver assembly	8714 1090	15	10	28	120009.86	153925.69	58948.84	75608.29
14	bendex	8714 1090	15	10	28	72070.11	96093.48	35400.84	47201.12
15	plastic clip	3926 9099	15	10	18	53330.40	71107.20	19982.90	26643.87
16	Chopstick wooden	4419 1200	10	10	12	17159.55	20591.46	4173.20	5007.84
17	Carving Knife	8214 9090	10	10	18	9053.00	11522.00	2804.62	3569.52

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18	Kitchen knife	8214 9090	10	10	18	42796.00	85592.00	13258.20	26516.40
19	Plastic bottle with toothpick	3926 9099	15	10	18	13991.00	26336.00	5242.43	9868.10
20	Plastic fork	3926 9099	15	10	18	1646.00	2304.40	616.76	863.46
21	Plastic spoon	3926 9099	15	10	18	1777.68	2370.24	666.10	888.13
22	Vegetable slicer	3926 9099	15	10	18	3703.50	4938.00	1387.70	1850.27
23	Noodle maker	7323 9990	10 (Notfn No. 050/2017 377)	10	18	11851.20	15801.60	3671.50	4895.33
24	Crab Cutter	8214 9090	10	10	18	3078.02	5316.58	953.57	1647.08
25	SS Straw	7329 9990	10 (Notfn No. 050/2017 377)	10	18	1678.92	2238.56	520.13	693.51
26	Cook screw	7318 1500	15 (Notfn No. 050/2017 377AA)	10	18	7407.00	13579.50	2775.40	5088.23
27	SS chopstick	7323 9990	10 (Notfn No. 050/2017 377)	10	18	4938.00	6584.00	1529.79	2039.72
28	Bar wire grill	7314 4990	15	10	18	10699.00	12756.50	4008.92	4779.87
29	Wooden cutting board	4419 9090	10	10	12	32920.00	43207.50	8006.14	10508.06
30	Chopstick	4419 1200	10	10	12	21628.44	38450.56	5260.04	9351.18
31	SS Pepper grinder	7323 9990	20	10	18	3292.00	4938.00	1447.16	2170.74
32	Silicon spatula	3924 9090	15	10	18	2880.50	4115.00	1079.32	1541.89
33	Walnut cracker	8205 5190	10	10	18	14221.44	27652.80	4405.80	8566.83
34	Garlic squeezer	3926 9090	15	10	18	8374.85	11061.12	3108.45	4105.50
35	Silicon brush	9603 9000	20	10	18	5184.90	10369.80	2279.28	4558.56
36	Nylon kitchen tool	3924 9090	15	10	18	12641.28	25282.56	4736.69	9473.38
37	Dimsum paper	4823 9090	20	10	18	11554.92	14221.44	5079.54	6251.74
38	paper cake cup	4823 6900	10	10	18	6913.20	8295.84	2141.71	2570.05
39	Dolly paper	4821 9090	10	10	18	25702.29	31413.91	7962.57	9732.03
40	Skewer stick	4419 1200	10	10	12	51330.51	65329.74	12483.58	15888.19
41	noodle stick (big wooden chopstick)	4419 1200	10	10	12	10995.28	13744.10	2674.05	3342.56
42	coffee plunger	8516 7990	20	10	18	11357.40	22714.80	4992.71	9985.42
43	motor and pestle	6909 9000	10	10	18	12345.00	16460.00	3824.48	5099.31

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44	Tea strainer	3926 9099	15	10	18	6913.20	20739.60	2590.38	7771.14
45	Plastic buckle	3926 9099	15	10	18	107401.50	131268.50	40243.34	49186.30
46	Spectacle lens	9001 4090	10	10	18	44592.61	133777.83	13814.79	41444.37
47	unbranded spectacle frame	9003 1900	10	10	12	11851.20	251838.00	2882.21	61246.96
48	Small duster (lens cleaning cloth)	9603 9000	20	10	18	3703.50	9876.00	1628.06	4341.49
49	Vacuum valve sensor	9031 8000	15	10	18	1646.00	2469.00	616.76	925.14
				Total	14,16,612.62	25,61,298.63	5,70,978.08	10,08,883.98	

13.1. During the examination of the goods under panchanama dated 04.02.2023, it was noticed that the item no. 50 of the Bill of Entry bearing description 'Sealing Wax cartridge (102 Kgs)', 5 boxes having declared Assessable value of INR 10,073.52 and duty INR 3.120,78 was not present in the container. Hence the same has not been included in the calculation of the revised duty.

14. The importer vide their letter dated 03.04.2023 has informed that they don't want any SCN or PH and have requested clear the consignment on merits and they will abide by the decision taken by the Customs.

15. In light of the above examination, investigations and submissions, the following is proposed:

- The goods are liable for confiscation u/s 111(m) of the Customs Act, 1962.
- The declared Assessable value of Rs 14,26,607/- (Rupees Fourteen Lakhs Twenty-Six Thousand Six Hundred and Seven only) is liable for rejection under Rule 12 of the Customs Valuation Rule 2007.
- The Assessable value of the goods shall be re-determined to Rs 25,61,299/- (Rupees Twenty Five Lakh Sixty-One Thousand and Two Hundred Ninety Nine Only).
- The importer is liable to pay revised duty equivalent to Rs 10,08,883.98/- (Rupees Ten Lakhs Eight Thousand Eight Hundred and Eighty -Four only) instead of Rs

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5,74,099/- (Rupees Five Lakhs Seventy-Four Thousand Ninety-Nine Only).

v) The importer is liable for penalty u/s 112 of the Customs Act, 1962.

RECORDS OF PERSONAL HEARING & WRITTEN SUBMISSION

16. The importer vide letter dated 08.05.2023, has requested that they do not want any SCN & PH in this regard and also requested to decide the matter on merits.

Discussion & Findings

17. I have carefully gone through the Investigation Report dated 04.05.2023 received from SIIB, Mundra, case records and applicable provisions of law. Vide letter dated 08.05.2023, importer has already requested for waiver of personal hearing and also requested to adjudicate the matter on merit, I find that the condition of principle of natural justice under Section 122A of the Customs Act, 1962 has been complied with, Hence, I proceed to decide the case on the basis of facts and documentary evidences available on records. The following main issues are involved in Investigation Report, which are required to be decided:

1) Whether, the confiscation of imported goods found to be undervalued covered under DTA Bill of Entry bearing No. 2001301 dated 23/01/2023 is rightly proposed or otherwise. If yes, whether redemption fine is also imposable under Section 125 of the Customs Act, 1962.

2) Whether, the imposition of penalty on importer under Section 112 of the Customs Act, 1962 is legitimately proposed or otherwise.

18. I find that M/s. Pulkit Traders has filed DTA Bill of Entry bearing No. 2001301 dated 23/01/2023 for import of various plastic articles. The details of declared goods are mentioned in **Para 1 Supra**.

19. Further, I find that on a specific intelligence/ alert,

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the Cargo of the Bill of Entry was put on hold and examined by the Officers of SIIB, Customs House, Mundra. During the examination, 1287 carton boxes were found in the container against 1292 declared in the packing list. 05 boxes of item declared as 'Sealing wax cartridge' were not found.

19.1 Examination of contemporaneous import data of article under import was checked on NIDB. However, the NIDB indicated a huge variation in values of the items and nothing conclusive could be drawn except from the general indication that the Assessable value of the items declared in the Bill of Entry was on lower side.

19.2 In view of large variation in pricing of the items being imported, an opinion of empanelled Chartered Engineer/Valuer has been taken. The empanelled CE cum valuer has submitted his valuation report Ref No. ABJ:INSP:CE:23-24:04, wherein he has increased the valuation of items total as USD 31,121.49. Therefore, as per CE valuation report, assessable value of the items is Rs.25,61,299/-.

19.3 In view of above, I find that the assessable value declared in the DTA Bill of Entry No 2001301 dated 23/01/2023 by the importer under Section 14 of the Customs Act, 1962 are liable to be rejected as per Rule 12 of the Customs Valuation (Determination of Value of Imported Goods), Rule, 2007 and the same are re-determined as per valuation report of CE. Therefore the goods imported are liable for confiscation under Section 111(m) of the Customs Act, 1962.

20. The revised duty on each item of the subject Bill of Entry on the basis of revised assessable value is shown in Table III below:

Table III

Sr No.	Description	CTH	BCD	SWS	IST	Total CIF Invoice Value of Goods (IN INR)	Total CIF Value of the goods assessed by the CE In INR(Approx.)	Declared Duty (INR)	Revised Duty(INR)
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1	Wine Bottle opener	8205 5110	10	10	18	10024.14	12888.18	3105.48	3992.76
2	Kitchen scissors	8213 0000	10	10	18	15752.22	30072.42	4880.04	9316.44
3	Plastic hair clip	3926 9099	15	10	18	24196.20	28228.90	9066.32	10577.37
4	plastic face brush	9603 3090	20	10	18	28442.88	34763.52	12503.49	15282.04
5	Hair comb	9615 1900	20	10	12	9843.08	29529.24	3606.50	10819.50
6	silicon shower cap	3926 9099	15	10	18	12295.62	20492.70	4607.17	7678.62
7	metal hair clip	9615 9000	20	10	12	6172.50	12345.00	2261.60	4523.20
8	pocket wax warmer	8516 7990	20	10	18	12443.76	16246.02	5470.28	7141.75
9	small spark plug	8511 1000	15	10	28	200194.75	571985.00	98335.66	280959.03
10	Pipe cutting machine	8461 9000	7.5	10	18	36212.00	36212.00	10043.40	10043.40
11	saw blade	8202 2000	10	10	18	37751.01	48046.74	11695.26	14884.88
12	Caliper	8714 1090	15	10	28	240645.20	302205.60	118204.92	148443.39
13	lever assembly	8714 1090	15	10	28	120009.86	153925.69	58948.84	75608.29
14	bendex	8714 1090	15	10	28	72070.11	96093.48	35400.84	47201.12
15	plastic clip	3926 9099	15	10	18	53330.40	71107.20	19982.90	26643.87
16	Chopstick wooden	4419 1200	10	10	12	17159.55	20591.46	4173.20	5007.84
17	Carving Knife	8214 9090	10	10	18	9053.00	11522.00	2804.62	3569.52
18	Kitchen knife	8214 9090	10	10	18	42796.00	85592.00	13258.20	26516.40
19	Plastic bottle with toothpick	3926 9099	15	10	18	13991.00	26336.00	5242.43	9868.10
20	Plastic fork	3926 9099	15	10	18	1646.00	2304.40	616.76	863.46
21	Plastic spoon	3926 9099	15	10	18	1777.68	2370.24	666.10	888.13
22	Vegetable slicer	3926 9099	15	10	18	3703.50	4938.00	1387.70	1850.27
23	Noodle maker	7323 9990 10 (Notfn No. 050/2017 377)	10	18		11851.20	15801.60	3671.50	4895.33
24	Crab Cutter	8214 9090	10	10	18	3078.02	5316.58	953.57	1647.08
25	SS Straw	7329 9990 10 (Notfn No. 050/2017 377)	10	18		1678.92	2238.56	520.13	693.51
26	Cook screw	7318 1500 15 (Notfn No. 050/2017 377AA)	10	18		7407.00	13579.50	2775.40	5088.23
27	SS chopstick	7323 9990 10 (Notfn No. 050/2017 377)	10	18		4938.00	6584.00	1529.79	2039.72
28	Bar wire grill	7314 4990	15	10	18	10699.00	12756.50	4008.92	4779.87

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29	Wooden cutting board	4419 9090	10	10	12	32920.00	43207.50	8006.14	10508.06
30	Chopstick	4419 1200	10	10	12	21628.44	38450.56	5260.04	9351.18
31	SS Pepper grinder	7323 9990	20	10	18	3292.00	4938.00	1447.16	2170.74
32	Silicon spatula	3924 9090	15	10	18	2880.50	4115.00	1079.32	1541.89
33	Walnut cracker	8205 5190	10	10	18	14221.44	27652.80	4405.80	8566.83
34	Garlic squeezer	3926 9090	15	10	18	8374.85	11061.12	3108.45	4105.50
35	Silicon brush	9603 9000	20	10	18	5184.90	10369.80	2279.28	4558.56
36	Nylon kitchen tool	3924 9090	15	10	18	12641.28	25282.56	4736.69	9473.38
37	Dimsum paper	4823 9090	20	10	18	11554.92	14221.44	5079.54	6251.74
38	paper cake cup	4823 6900	10	10	18	6913.20	8295.84	2141.71	2570.05
39	Dolly paper	4821 9090	10	10	18	25702.29	31413.91	7962.57	9732.03
40	Skewer stick	4419 1200	10	10	12	51330.51	65329.74	12483.58	15888.19
41	noodle stick (big wooden chopstick)	4419 1200	10	10	12	10995.28	13744.10	2674.05	3342.56
42	coffee plunger	8516 7990	20	10	18	11357.40	22714.80	4992.71	9985.42
43	mortar and pestle	6909 9000	10	10	18	12345.00	16460.00	3824.48	5099.31
44	Tea strainer	3926 9099	15	10	18	6913.20	20739.60	2590.38	7771.14
45	Plastic buckle	3926 9099	15	10	18	107401.50	131268.50	40243.34	49186.30
46	Spectacle lens	9001 4090	10	10	18	44592.61	133777.83	13814.79	41444.37
47	unbranded spectacle frame	9003 1900	10	10	12	11851.20	251838.00	2882.21	61246.96
48	Small duster (lens cleaning cloth)	9603 9000	20	10	18	3703.50	9876.00	1628.06	4341.49
49	Vacuum valve sensor	9031 8000	15	10	18	1646.00	2469.00	616.76	925.14
						Total	14,16,612.62	25,61,298.63	5,70,978.08
									10,08,883.98

21. Further, I find that the importer M/s Pulkit Traders, have made the goods liable for confiscation under Section 111(m) and has thus rendered itself liable for penal action under Section 112 (a) of the Customs Act, 1962.
22. Section 125 of the Customs Act, 1962 provides that whenever confiscation of any good is authorized by the Customs Act, 1962, the officer adjudging it may,

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in the case of any goods, the importation or exportation whereof is prohibited under the 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 an option to pay in lieu of confiscation such fine as the said officer thinks fit. I find that the said provision makes it mandatory to grant an option to owner of confiscated goods to pay fine in lieu of confiscation in case the goods are not prohibited. In the instant case, considering the facts, I find it appropriate to grant an option to pay fine in lieu of confiscation of the subject goods.

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

Order

24. I reject the declared assessable value of Rs. 14,26,607/- of DTA Bill of Entry No. 2001301 dated 23/01/2023 under Rule 12 of the Customs Valuation (Determination of Price of imported Goods) Rules, 2007 and the same is re-determined as Rs. 25,61,299/- (as per valuation report of Empaneled Chartered Engineer. I order to re-assess the above said Bill of Entry accordingly.

25. I order to confiscate the offendé goods covered under DTA Bill of Entry No. 2001301 dated 23/01/2023 under section 111(m) of the Customs Act, 1962, however, I give option to the importer to redeem the confiscated goods on payment of Rs. 80,000/- (Rs. Eighty Thousand Only) under Section 125 of Customs Act, 1962.

26. I impose a penalty of Rs. 40,000/- (Rs. Forty Thousand Only) on the importer M/s. Pulkit Trader under Section 112(a)(ii) of the Customs Act, 1962.

27. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person in terms of any provision of the Customs

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Act, 1962 and/or any other law for the time being in force.

Signed by
Mukesh Kumar
MUKESH
Date 15-05-2023 16:33:57
Additional Commissioner of Customs
Custom House
Mundra

F.No.CUS/APR/BE/849/2023-Gr 2-O/o Pr Commr-Cus-Mundra Date:15-05-2023

BY REGD. POST A.D/HAND DELIVERY

To,

**M/s. Pulkit Trader,
House No.23, 1st Floor,
Block-E, Kirati Nagar, New Delhi-110015.**

Copy to: -

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

Received on behalf:-

Pulkit Trader

(Sonoy Singh)

(9712189874)


16/05/2023

CHM/1077-1711D

CB - (Shivam Sealtrans Pvt. Ltd.)