

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</p> <p>PHONE : 02838-271426/271163 FAX :02838-271425</p> <p>Email: group5-mundra@gov.in</p>	
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A	फा. सं./ FILE NO.	CUS/APR/190/2021-Gr 5-6
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/216/2025-26
C	द्वारा पारित किया गया PASSED BY	Zala Dipakbhai Chimانبhai ADDITIONAL COMMISSIONER ADC/JC-III-O/o Pr Commissioner-customs-mundra Custom House, Mundra.
D	आदेश की तिथि DATE OF ORDER	29.08.2025
E	जारी करने की तिथि DATE OF ISSUE	01-09-2025
F	नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER	M/s. Global Communication.Com, Nr. Sat Hanuman, Opp. Tata Services, Ahmedabad- Rajkot Highway, Rajkot, Gujarat-360005
G	डिन सं. DIN NUMBER	20250971MO0000424139

1. यहआदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

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

2. यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा128 A के अंतर्गत प्रपत्र सीए- 1 में चार प्रतियों में नीचे बताए गए पते परअपील कर सकताहै-

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:

“सीमाशुल्कआयुक्त) 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. उक्तअपील यहआदेश 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 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 ड्यूटि/ 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.

BRIEF FACTS OF THE CASE:

M/s. Global Communication.Com (IEC: 2408003750) (hereinafter referred to as “the importer” for sake of brevity) having its registered office at Nr. Sat Hanuman, Opp. Tata Services, Ahmedabad-Rajkot Highway, Rajkot, Gujarat-360005, has filed the Bill of Entry No. 3184948 dated 10.07.2025 for import of the misc. goods at Mundra Port through their CB M/s Shree Parvathy Shipping. The details of Bill of Entry are as below: -

TABLE -I

Sr. No.	CTH	DESCRIPTION	UNIT PRICE in USD	QUANTITY	UQC
1	94054900	SFX (REST AS PER INV & PL)	12	28	PCS
2	85287390	55 INCH LED TV GLOBAL 001/4 WITH ACCESSORIES (REST AS PER INV & PL)	35	5	PCS
3	85287390	75 INCH LED TV GLOBAL 001/4 WITH ACCESSORIES (REST AS PER INV & PL)	50	1	PCS
4	85285900	VISUAL DISPLAY UNIT WITH REQUIRED ACCESSORIES 2.9 1500MM X 500MM (REST AS PER INV & PL)	30	8	PCS
5	85312000	VISUAL DISPLAY UNIT WITH REQUIRED ACCESSORIES P4.8 576MM X 576MM (REST AS PER INV & PL)	35	63	PCS
6	94054100	FIXED GENERAL PURPOSE LED LUMINAIRES WITH REQUIRED ACCESSORIES PRODUCT MODEL GCC1.48 (REST AS PER INV & PL)	50	70	PCS
7	94054900	STAGE LIGHTING WITH REQUIRED ACCESSORIES GCC-RGB350 (REST AS PER INV & PL)	28	2	PCS

2. The importer has filed Bill of Entry No. 3184948 dated 10.07.2025 for import of the misc. goods as mentioned above at Mundra Port. The said BE was RMS Facilitated with remarks "Assessment and Examination for the BE was not prescribed". However, the container was selected for Scanning and during the course of scanning the container was marked to be suspicious. Accordingly, the Bill of Entry was examined by the Docks Officer. The officer prima facie observed that the goods appear old and used.

3. The Docks Officer has forwarded the filed to the competent authority for approval of examination of the goods under empanelled Chartered Engineer as the goods appear old and used. The goods were examined by CE as per approval of Competent authority. The CE M/s Er. Ajayrajsinh B. Jhala has submitted his examination report No. AABJ:INSP:MACHINERY:25-26:49 dated 25.07.2025. As per the examination report the goods except item no. 1 of the above said BE are old and used. However, the quantity of the goods found as declared.

4. The details of the goods found during the examination of the Bill of entry No. 3184948 dated 10.07.2025 is as per below mentioned table.

Table-II

Sr. No.	CTH	DESCRIPTION	QUANTITY	UQC
1	94054900	SFX (REST AS PER INV & PL)	28	PCS
2	85287390	Old and Used-55 INCH LED TV GLOBAL 001/4 WITH ACCESSORIES (REST AS PER INV & PL)	5	PCS
3	85287390	Old and Used-75 INCH LED TV GLOBAL 001/4 WITH ACCESSORIES (REST AS PER INV & PL)	1	PCS
4	85285900	Old and Used-VISUAL DISPLAY UNIT WITH REQUIRED ACCESSORIES 2.9 1500MM X 500MM(REST AS PER INV & PL)	8	PCS
5	85312000	Old and Used-VISUAL DISPLAY UNIT WITH REQUIRED ACCESSORIES P4.8 576MM X 576MM (REST AS PER INV & PL)	63	PCS
6	94054100	Old and Used-FIXED GENERAL PURPOSE LED LUMINAIRES WITH REQUIRED ACCESSORIES PRODUCT MODEL GCC1.48 (REST AS PER INV & PL)	70	PCS
7	94054900	Old and Used-STAGE LIGHTING WITH REQUIRED ACCESSORIES GCC-RGB350 (REST AS PER INV & PL)	2	PCS

5. During the course of examination, the goods were found to be old and used instead of declaration made by the importer expect for item no. 1 of the above said BE. Further, no other item or any concealment was found during the examination. Further, the goods found mis-declared in terms of description so the declared value of the goods needs to be rejected under Rule 12 of CVR Rules, 2007 and also need to be re-determined as per CVR Rules, 2007.

5.1. Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:

Rule 3. Determination of the method of valuation:

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

(2) Value of imported goods under sub-rule (1) shall be accepted: Provided that -

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in India; or (ii) limit the geographical area in which the goods may be resold; or (iii) do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and

(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.

(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India; (ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(4) 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.

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;

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the

transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(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 such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(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 6. Determination of value where value cannot be determined under rules 3, 4 and 5.-

If the value of imported goods cannot be determined under the provisions of rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8.

Provided that at the request of the importer, and with the approval of the proper officer, the order of application of rules 7 and 8 shall be reversed.

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) (vi) (vii)

the price of the goods for the export to a country other than India; minimum customs values; or

arbitrary or fictitious values.

Rule 10. Cost and services:

(1) In determining the transaction value, there shall be added to the price actually paid or payable for the imported goods, -

(a) the following to the extent they are incurred by the buyer but are not included in the price actually paid or payable for the imported goods, namely:-

(i) commissions and brokerage, except buying commissions;

(ii) the cost of containers which are treated as being one for customs purposes with the goods in question;

(iii) the cost of packing whether for labour or materials;

(b) The value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of imported goods, to the extent that such value has not been included in the price actually paid or payable, namely:-

(i) materials, components, parts and similar items incorporated in the imported goods;

(ii) tools, dies, moulds and similar items used in the production of the Imported goods; (iii) materials consumed in the production of the imported goods;

(iv) engineering, development, art work, design work, and plans and sketches undertaken elsewhere than in India and necessary for the production of the imported goods;

(c) royalties and licence fees related to the imported goods that the buyer is required to pay, directly or indirectly, as a condition of the sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

(d) The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues, directly or indirectly, to the seller;

(e) all other payments actually made or to be made as a condition of sale of the imported goods, by the buyer to the seller, or by the buyer to a third party to satisfy an obligation of the seller to the extent that such payments are not included in the price actually paid or payable.

Explanation.- Where the royalty, licence fee or any other payment for a process, whether patented or otherwise, is includible referred to in clauses (c) and (e), such charges shall be added to the price actually paid or payable for the imported goods, notwithstanding the fact that such goods may be subjected to the said process after importation of such goods.

(2) For the purposes of sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962) and these rules, the value of the imported goods shall be the value of such goods, for delivery at the time and place of importation and shall include -

(a) the cost of transport of the imported goods to the place of importation;

(b) loading, unloading and handling charges associated with the delivery of the imported goods at the place of importation; and

(c) the cost of insurance: Provided that -

(i) where the cost of transport referred to in clause (a) is not ascertainable, such cost shall be twenty per cent of the free on board value of the goods;

(ii) the charges referred to in clause (b) shall be one per cent of the free on board value of the goods plus the cost of transport referred to in clause (a) plus the cost of insurance referred to in clause (c);

(iii) where the cost referred to in clause (c) is not ascertainable, such cost shall

be 1.125% of free on board value of the goods;

Provided further that in the case of goods imported by air, where the cost referred to in clause (a) is ascertainable, such cost shall not exceed twenty per cent of free on board value of the goods:

Provided also that where the free on board value of the goods is not ascertainable, the costs referred to in clause (a) shall be twenty per cent of the free on board value of the goods plus cost of insurance for clause (i) above and the cost referred to in clause (c) shall be 1.125% of the free on board value of the goods plus cost of transport for clause (iii).

Provided also that in case of goods imported by sea stuffed in a container for clearance at an Inland Container Depot or Container Freight Station, the cost of freight incurred in the movement of container from the port of entry to the Inland Container Depot or Container Freight Station shall not be included in the cost of transport referred to in clause (a).

Explanation.-

The cost of transport of the imported goods referred to in clause (a) includes the ship demurrage charges on chartered vessels, lighterage or barge charges.

(3) Additions to the price actually paid or payable shall be made under this rule on the basis of objective and quantifiable data.

(4) No addition shall be made to the price actually paid or payable in determining the value of the imported goods except as provided for in this rule.

Rule 11. Declaration by the importer:

(1) The importer or his agent shall furnish -

(a) a declaration disclosing full and accurate details relating to the value of imported goods; and

(b) any other statement, information or document including an invoice of the manufacturer or producer of the imported goods where the goods are imported from or through a person other than the manufacturer or producer, as considered necessary by the proper officer for determination of the value of imported goods under these rules.

(2) Nothing contained in these rules shall be construed as restricting or calling into question the right of the proper officer of customs to satisfy himself as to the truth or accuracy of any statement, information, document or declaration presented for valuation purposes.

(3) The provisions of the Customs Act, 1962 (52 of 1962) relating to confiscation, penalty and prosecution shall apply to cases where wrong declaration, information, statement or documents are furnished under these rules.

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.

(2) At the request of an importer, the proper officer, shall intimate the importer

in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation.-(1) For the removal of doubts, it is hereby declared that:-

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) 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;

(b) the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price; (c) the sale involves special discounts limited to exclusive agents;

(d) the mis-declaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;

(e) the non-declaration of parameters such as brand, grade, specifications that have relevance to value;

(f) the fraudulent or manipulated documents.

to check the valuation of the goods, the empanelled Chartered Engineer was asked to submit the inspection report of the consignments with valuation of the goods. Accordingly, the empanelled Chartered Engineer Shri Ajayrajsingh B. Jhala has submitted his amended previous inspection report vide report no. Ref:- AABJ:INSP:MACHINERY:25-26:49 dated 19.08.2025 with the valuation of the goods. Outcome of the same is as under:

5.2. The Value of the goods was re-determined as per Rule 9 of CVR Rules, 2007. Accordingly, the goods were examined by the empanelled Chartered Engineer and the empanelled Chartered Engineer Shri Ajayrajsingh B. Jhala has submitted his inspection report vide report no. Ref:- AABJ:INSP:MACHINERY:25-26:49 dated 19.08.2025 for the Valuation of the goods. The details of Valuation as per Inspection Report is in below table:

Table-III (1USD=86.2
INR)

Sr. No.	DESCRIPTION	QUANTITY IN PCS	Per Unit Declared C&F Value	Per Unit Value of the goods in YOM	Per Unit Suggestive C&F Value by CE	Total Suggestive C&F Value by CE in USD	Total Suggestive C&F Value by CE in USD
1	SFX (REST AS PER INV & PL)	28	12	57	57	1596	1,37,575.20

2	Old and Used-55 INCH LED TV GLOBAL 001/4 WITH ACCESSORIES (REST AS PER INV & PL)	5	35	290	235	1175	1,01,285
3	Old and Used-75 INCH LED TV GLOBAL 001/4 WITH ACCESSORIES (REST AS PER INV & PL)	1	50	410	350	350	30,170
4	Old and Used-VISUAL DISPLAY UNIT WITH REQUIRED ACCESSORIES 2.9 1500 MM X 500MM (REST AS PER INV & PL)	8	30	135	125	1000	86,200
5	Old and Used-VISUAL DISPLAY UNIT WITH REQUIRED ACCESSORIES P4.8 576 MM X 576MM (REST AS PER INV & PL)	63	35	140	130	8190	7,05,978
6	Old and Used-FIXED GENERAL PURPOSE LED LUMINAIRES WITH REQUIRED ACCESSORIES PRODUCT MODEL GCC1.48 (REST AS PER INV & PL)	70	50	95	87.4	6118	5,27,371.60
7	Old and Used-STAGE LIGHTING WITH REQUIRED ACCESSORIES GCC-RGB350 (REST AS PER INV & PL)	2	28	125	115	230	19,826
Total						18,659 USD	16,08,405.80/-

From above table, as per inspection report/valuation opinion of Govt. Approved Emplaned Chartered Engineer provided vide Ref: - AABJ:INSP:MACHINERY:25-26:49 dated 19.08.2025, it appears that goods imported vide Bill of entry No. 3184948 dated 10.07.2025 filed by M/s Global Communication.Com, Nr. Sat Hanuman, Opp. Tata Services, Ahmedabad-Rajkot Highway, Rajkot, Gujarat-360005 has been mis-declared and undervalued. As per CE report the re-determined value of the goods comes out to Rs. **16,08,406/-** instead of the declared value i.e. **Rs. 5,72,008/-**.

6. Ongoing through the General Provisions of Imports & Export (Foreign Trade Policy), at Para 2.31, it is observed as reproduced hereunder:

Sl. No.	Categories of Second Hand Goods	Import Policy	Conditions, if any
Second Hand Capital Goods			
I(a)	i. Desktop Computers; ii. Refurbished/re-conditioned spares of re-furbished parts of Personal Computers/ Laptops; iii. Air Conditioners; iv. Diesel generating sets	Restricted.	Importable against Authorization.
I(b)	All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time	Restricted.	i. Importable against an authorization subject to conditions laid down under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time. ii. (ii) Import of unregistered/non-compliant notified products as in CRO, 2012 as amended from time to time is "Prohibited"
I(c)	Refurbished / re-conditioned spares of Capital Goods	Free	Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residual life of original spare
I(d)	All other second-hand capital goods {other than (a) (b) & (c) above}	Free	-
II.	Second Hand Goods other than Capital goods	Restricted	Importable against Authorization
III.	Second hand Goods imported for the purpose of repair/refurbishing/re-conditioning or re-engineering	Free	Subject to condition that waste generated during the repair / refurbishing of imported items is treated as per domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ Environmental / safety and health norms and the imported item is re-exported back as per the Customs Notification

Hence, as per Import & Export (Foreign Trade Policy), Para No. 2.31 I(b)

and II, import of All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time and Second Hand Goods other than Capital goods is restricted & importable against advance authorization only. In the instant case, goods imported are found old and used LCD TV, Visual Display Unit and Luminaries. Hence, in absence of having any authorisation, import of the said goods by the said importer in violation and contrary to the conditions imposed under Foreign Trade Policy rendering the said goods as 'Prohibited' for import into India.

7. Further, the goods mentioned at Sr. No. 1, 6 & 7 of the BE i.e. Fixed General Purpose Led Luminaries and Stage Lighting also falls under the purview of BIS as per IS 10322: Part 5: Sec 1: 2012. The goods LED TV mentioned at Sr. No. 2 & 3 of the BE falls under the purview of the BIS as per IS 616 under Electronics & Information Technology Goods (Requirements for Compulsory Registration) Order, 2012 Dated 03rd October 2012. The goods Visual Display Unit mentioned at Sr. No. 4 & 5 of the BE falls under purview of BIS as per IS 13252 (Part 1) under Electronics & Information Technology Goods (Requirements for Compulsory Registration) Order, 2012 Dated 03rd October 2012. The importer has not produced/submitted any BIS license for the said goods. From this it appears that the importer has imported the said goods in violation of the BIS also.

8. The importer vide their email dated 31.01.2025 have accepted the value as determined by the Chartered Engineer vide CE Report No. AABJ:INSP:MACHINERY:25-26:49 dated 19.08.2025. As per CE report the re-determined value of the goods comes out to Rs. **16,08,406/-** and same was accepted by the importer.

Hence, from above facts, it appears that the importer not only imported the restricted/prohibited goods in violation of the conditions imposed vide the foreign trade policy by way of mis-declaration but also under-valued the same. The importer also not provided BIS for the all goods as the goods falls under the purview of BIS as per discussion in above para's.

9. LEGAL PROVISIONS:

9.1 As per **Section 2 (33)** of the Customs Act, 1962 'prohibited goods' means *any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.*

9.2 As per 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;*

9.3 **SECTION 46** of the Act, prescribes that 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, and such other documents relating to the imported goods as may be prescribed.

9.4. Further, **Section 111** of the Act, prescribes the Confiscation of improperly imported goods, etc. as under

The following goods brought from a place outside India shall be liable for 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;

(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.

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;

9.5 Further, Section 112 of the Act provides the penal provisions for improper importation of goods, etc. which read as under:

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:

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

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

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the

difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

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

9.6 Section 114AA prescribes penalty for use of false and incorrect material, which is reproduced as here under: -

“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.”

9.7 SECTION 124 prescribes the mandatory issuance of show cause notice before confiscation of goods, which read as under:

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person –

- a. *is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*
- b. *is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and*

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

9.8 SECTION 125 provides the Option to pay fine in lieu of confiscation as under:

(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:

Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, 3 [no such fine shall be imposed]:

Provided further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

10. OUTCOME OF THE INVESTIGATION:

10.1 M/s. Global Communication.Com (IEC: 2408003750) having its registered office at Nr. Sat Hanuman, Opp. Tata Services, Ahmedabad-Rajkot Highway, Rajkot, Gujarat-360005, has filed the Bill of Entry No. 3184948 dated 10.07.2025 for import of the misc. goods at Mundra Port through their CB M/s Shree Parvathy Shipping. The said BE was RMS Facilitated with remarks "Assessment and Examination for the BE was not prescribed". However, the container was selected for Scanning and during the course of scanning the container was marked to be suspicious. Accordingly, the Bill of Entry was examined by the Docks Officer. The officer prima facie observed that the goods appear old and used.

10.2. Prima Facie the goods were found to be old and used instead of declaration made by the importer expect for item no. 1 of the above said BE. Further, no other item or any concealment was found during the examination. Further, to check the valuation and nature of the goods, the empanelled Chartered Engineer was asked to submit the inspection report of the consignments with valuation of the goods. Accordingly, the empanelled Chartered Engineer Shri Ajayrajsingh B. Jhala has submitted his inspection report vide report no. Ref:- AABJ:INSP:MACHINERY:25-26:49 dated 19.08.2025 with the valuation of the goods. As per inspection report/valuation opinion of Govt. Approved Emplaned Chartered Engineer provided vide Ref: - AABJ:INSP:MACHINERY:25-26:49 dated 19.08.2025, it appears that goods imported vide Bill of entry No. 3184948 dated 10.07.2025 has been mis-declared and under-valued. As per CE report the re-determined value of the goods comes out to Rs. **16,08,406/-** instead of declared value i.e. **Rs. 5,72,008/-**.

10.3. Ongoing through the General Provisions of Imports & Export (Foreign Trade Policy), at Para 2.31, it is observed as reproduced hereunder:

Sl. No.	Categories of Second Hand Goods	Import Policy	Conditions, if any
	Second Hand Capital Goods		

I(a)	iii. Desktop Computers; iv. Refurbished/re-conditioned spares of re-furbished parts of Personal Computers/ Laptops; iii. Air Conditioners; iv. Diesel generating sets	Restricted.	Importable against Authorization.
I(b)	All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time	Restricted.	iii. Importable against an authorization subject to conditions laid down under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time. iv. (ii) Import of unregistered/non-compliant notified products as in CRO, 2012 as amended from time to time is "Prohibited"
I(c)	Refurbished / re-conditioned spares of Capital Goods	Free	Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residual life of original spare
I(d)	All other second-hand capital goods {other than (a) (b) & (c) above}	Free	-
II.	Second Hand Goods other than Capital goods	Restricted	Importable against Authorization
III.	Second hand Goods imported for the purpose of repair/refurbishing/re-conditioning or re-engineering	Free	Subject to condition that waste generated during the repair / refurbishing of imported items is treated as per domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ Environmental / safety and health norms and the imported item is re-exported back as per the Customs Notification

Hence, as per Import & Export (Foreign Trade Policy), Para No. 2.31 I(b) and II, import of All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time and Second Hand Goods other than Capital goods is restricted & importable against advance authorization only. In the instant case, goods imported are found old and used LCD TV, Visual Display Unit and Luminaries. Hence, in absence of having any authorisation, import of the said

goods by the said importer in violation and contrary to the conditions imposed under Foreign Trade Policy rendering the said goods as 'Prohibited' for import into India.

10.4. Further, the goods mentioned at Sr. No. 1, 6 & 7 of the BE i.e. Fixed General Purpose Led Luminaries and Stage Lighting also falls under the purview of BIS as per IS 10322: Part 5: Sec 1: 2012. The goods LED TV mentioned at Sr. No. 2 & 3 of the BE falls under the purview of the BIS as per IS 616 under Electronics & Information Technology Goods (Requirements for Compulsory Registration) Order, 2012 Dated 03rd October 2012. The goods Visual Display Unit mentioned at Sr. No. 4 & 5 of the BE falls under purview of BIS as per IS 13252 (Part 1) under Electronics & Information Technology Goods (Requirements for Compulsory Registration) Order, 2012 Dated 03rd October 2012. The importer has not produced/submitted any BIS license for the said goods. From this it appears that the importer has imported the said goods in violation of the BIS also.

10.5. From the above it clearly appears that the goods expect the goods mentioned at Sr. No. 1 of Bill of Entry No. 3184948 dated 10.07.2025 were imported in violation of Para 2.31 of FTP and all the goods mentioned in above said BE were imported in violation of BIS. The importer is also unable to produce proper authorization and BIS certificate for import of the said goods. By the act of this mis-declaration, undervaluation and policy violation the importer made the goods liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. By this act the importer also made himself liable for penalty under section 112(a)(i) and 114AA.

11. In view of the above, it appears that: -

- i. The declared value, i.e. **Rs. 5,72,008/-** of the consignment covered under Bill of Entry No. 3184948 dated 10.07.2025 is liable to be rejected, under Rule 12 of the CVR, 2007 and required to be re-determined as **Rs. 16,08,406/-** in terms of Rule 9 of CVR,2007.
- ii. The imported goods vide Bill of Entry No. 3184948 dated 10.07.2025 having re-determined value of **Rs. 16,08,406/-** is liable for confiscation under Section 111(d) and 111 (m) of the Custom Act, 1962.
- iii. Penalty under Section 112(a)(i) and Section 114AA of Customs Act, 1962 is imposable upon the importer.

12. RECORDS OF PERSONAL HEARING AND SUBMISSION: -

The importer vide email dated 25.08.2025 has submitted that they are agree that with the valuation opined by the Chartered Engineer in his report and requested to decide the matter on merit and they do not want any SCN and PH in the matter and ready to pay fine and penalty in the matter & further requested for permission to re-export of the goods.

13. DISCUSSION AND FINDINGS: -

I have carefully gone through the relevant documents, submissions made by the importer and applicable provisions of Law. The importer submitted that they don't require Personal Hearing and Show Cause Notice in the matter. I find that the condition of Principle of Natural Justice under Section 122A of the Customs Act, 1962 has been complied. Hence, I proceed to decide the case on the basis of facts and documentary evidences available on records.

14. The main issues before me are to decide whether-

- i. The declared value, i.e. **Rs. 5,72,008/-** of the consignment covered under Bill of Entry No. 3184948 dated 10.07.2025 is liable to be rejected, under Rule 12 of the CVR, 2007 and required to be re-determined as **Rs. 16,08,406/-** in terms of Rule 9 of CVR,2007.
- ii. The imported goods vide Bill of Entry No. 3184948 dated 10.07.2025 having re-determined value of **Rs. 16,08,406/-** is liable for confiscation under Section 111(d) and 111 (m) of the Custom Act, 1962.
- iii. Penalty under Section 112(a)(i) and Section 114AA of Customs Act, 1962 is imposable upon the importer.

14.1 I find that M/s. Global Communication.Com (IEC: 2408003750) having its registered office at Nr. Sat Hanuman, Opp. Tata Services, Ahmedabad-Rajkot Highway, Rajkot, Gujarat-360005, has filed the Bill of Entry No. 3184948 dated 10.07.2025 for import of the misc. goods at Mundra Port through their CB M/s Shree Parvathy Shipping. The said BE was RMS Facilitated with remarks "Assessment and Examination for the BE was not prescribed". I find that the container was selected for Scanning and during the course of scanning the container was marked to be suspicious. Accordingly, the Bill of Entry was examined by the Docks Officer. The officer prima facie observed that the goods appear old and used.

14.2. I find that the goods were found to be old and used instead of declaration made by the importer expect for item no. 1 of the above said BE. Further, no other item or any concealment was found during the examination. Further, to check the valuation and nature of the goods, the empanelled Chartered Engineer was asked to submit the inspection report of the consignments with valuation of the goods. Accordingly, the empanelled Chartered Engineer Shri Ajayrajsingh B. Jhala has submitted his inspection report vide report no. Ref:- AABJ:INSP:MACHINERY:25-26:49 dated 19.08.2025 with the valuation of the goods. As per inspection report/valuation opinion of Govt. Approved Emplaned Chartered Engineer provided vide Ref: - AABJ:INSP:MACHINERY:25-26:49 dated 19.08.2025, it appears that goods imported vide Bill of entry No. 3184948 dated 10.07.2025 has been mis-declared and under-valued. As per CE report the re-determined value of the goods comes out to Rs. **16,08,406/-** instead of declared value i.e. **Rs. 5,72,008/-**.

14.3. I find that as per the General Provisions of Imports & Export (Foreign Trade Policy), at Para 2.31, it is observed as reproduced hereunder:

Sl. No.	Categories of Second Hand Goods	Import Policy	Conditions, if any
Second Hand Capital Goods			
I(a)	v. Desktop Computers; vi. Refurbished/re-conditioned spares of re-furbished parts of Personal Computers/	Restricted.	Importable against Authorization.

	Laptops; iii. Air Conditioners; iv. Diesel generating sets		
I(b)	All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time	Restricted.	v. Importable against an authorization subject to conditions laid down under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time. vi. (ii) Import of unregistered/non-compliant notified products as in CRO, 2012 as amended from time to time is "Prohibited"
I(c)	Refurbished / re-conditioned spares of Capital Goods	Free	Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residual life of original spare
I(d)	All other second-hand capital goods {other than (a) (b) & (c) above}	Free	-
II.	Second Hand Goods other than Capital goods	Restricted	Importable against Authorization
III.	Second hand Goods imported for the purpose of repair/refurbishing/re-conditioning or re-engineering	Free	Subject to condition that waste generated during the repair / refurbishing of imported items is treated as per domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ Environmental / safety and health norms and the imported item is re-exported back as per the Customs Notification

I also find that, as per Import & Export (Foreign Trade Policy), Para No. 2.31 I(b) and II, import of All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time and Second Hand Goods other than Capital goods is restricted & importable against advance authorization only. In the instant case, goods imported are found old and used LCD TV, Visual Display Unit and Luminaries. Hence, in absence of having any authorisation, import of the said goods by the said importer in violation and contrary to the conditions imposed under Foreign Trade Policy rendering the said goods as 'Prohibited' for import into India.

14.4. I find that the goods mentioned at Sr. No. 1, 6 & 7 of the BE i.e. Fixed General Purpose Led Luminaries and Stage Lighting also falls under the purview of BIS as per IS 10322: Part 5: Sec 1: 2012. The goods LED TV mentioned at Sr. No. 2 & 3 of the BE falls under the purview of the BIS as per IS 616 under Electronics & Information Technology Goods (Requirements for

Compulsory Registration) Order, 2012 Dated 03rd October 2012. The goods Visual Display Unit mentioned at Sr. No. 4 & 5 of the BE falls under purview of BIS as per IS 13252 (Part 1) under Electronics & Information Technology Goods (Requirements for Compulsory Registration) Order, 2012 Dated 03rd October 2012. The importer has not produced/submitted any BIS license for the said goods. From this it appears that the importer has imported the said goods in violation of the BIS also.

14.5. I find that imported old and used/refurbished goods except Capital goods are covered under the restricted category of items for import as per the foreign trade policy, which are importable only against authorisation issued under the provisions of FTP. However, the same have been imported by the said importer from the foreign manufacturer without valid authorisation and accordingly in violation and contrary to the provisions of Foreign Trade Policy. Violation of FTP, makes goods as “prohibited goods” as defined under section 2(33) of the Customs Act, 1962, which reads as under:

Section 2(33): “prohibited goods” means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

14.6. Section 46(4) of the Customs Act, 1962 is reproduced as:

(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, and such other documents relating to the imported goods as may be prescribed.

(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.*

I find that there is no declaration made by the importer at the time of filing BE that imported goods are old and used/refurbished LCD Panel for use in Computer Monitor.

14.7. As far as confiscation of goods are concerned, I find that Section 111 of the Customs Act, 1962, defines the Confiscation of improperly imported goods. The relevant legal provisions of Section 111(d) and 111(m) of the Customs Act, 1962 are reproduced below:

(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;

(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.

I find that the importer had knowingly involved themselves in the suppression of the material facts and also indulged in mis-statement of facts. The importer by their acts of omission and commission renders imported goods liable for confiscation under Section 111 (d) & 111(m) of the Act.

14.8. Since the impugned imported goods are liable for confiscation, an option of redeeming the goods is required to be granted to the importer, against the order of confiscation by paying redemption fine as provided under Section 125(1) of the Customs Act, 1962. The Section 125 ibid reads as under: -

“Section 125. Option to pay fine in lieu of confiscation. — (1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 1[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.”

I find that as provided under Section 125(1) ibid, the importer will have to pay the redemption fine while exercising option to redeem the confiscated goods for re-export purpose only. Thus, in view of these provisions, I hold that the goods can be re-deemed by the importer, on payment of redemption fine as requested by the importer vide email dated 31.01.2025.

14.9. Since, the impugned goods are liable for confiscation, therefore, importer is liable for penal action under section 112 of the Customs Act, 1962 which provides the penal provisions for improper importation of goods, etc. which read as under:

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;

14.10. Further, I find that the importer has knowingly or intentionally makes the declaration, statement or document which is false or incorrect in the material particular in the instant case which makes themselves liable for penalty under Section 114AA of the Act.

14.11. From the above I find that the goods expect the goods mentioned at Sr. No. 1 of Bill of Entry No. 3184948 dated 10.07.2025 were imported in violation of Para 2.31 of FTP and all the goods mentioned in above said BE were imported in violation of BIS. The importer is also unable to produce proper authorization and BIS certificate for import of the said goods. By the act of this mis-declaration, undervaluation and policy violation the importer made the goods liable for confiscation under Section 111(d) and 111(m) of the Customs

Act, 1962. By this act the importer also made himself liable for penalty under section 112(a)(i) and 114AA.

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

ORDER

- i. I order to reject the declared value, i.e. **Rs. 5,72,008 /- (Rs. Five Lakh Seventy-Two Thousand Eight Only)** of the impugned goods covered under Bill of Entry No. 3184948 dated 10.07.2025 under Rule 12 of the CVR, 2007 and re-determine the value as **Rs. 16,08,406/- (Rs. Sixteen Lakh Eight Thousand Four Hundred Six Only)** in terms of Rule 9 of CVR, 2007.
- ii. I order to confiscate the impugned goods having re-determined assessable value of **Rs. Rs. 16,08,406/- (Rs. Sixteen Lakh Eight Thousand Four Hundred Six Only)** covered under Bill of Entry No. 3184948 dated 10.07.2025 under Section 111 (d) and Section 111 (m) of the Act. However, I give an option to the importer to redeem the confiscated goods (for re-export purpose only as requested) on payment of Redemption fine of **Rs. 1,60,000/- (Rupees One Lakh Sixty Thousand only)** in lieu of confiscation under section 125 of the Customs Act 1962.
- iii. I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh only)** under section 112(a)(i) of the Customs Act, 1962.
- iv. I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh only)** under section 114AA of the Customs Act, 1962.

16. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under 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
ADC/JC-III-O/o Pr
Commissioner-customs-mundra
Custom House, Mundra

To,

M/s Global Communication.Com,
Nr. Sat Hanuman, Opp. Tata Services,
Ahmedabad-Rajkot Highway, Rajkot, Gujarat-360005.

Copy to:

1. The Deputy Commissioner (RRA Cell/TRC), Customs House, Mundra
2. The Deputy Commissioner (EDI), Customs House, Mundra.
3. Notice Board/Guard File

