कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा **सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात-370421** **OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,** **CUSTOMS HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421** **Email ID: group3-mundra@gov.in**	आज़ादी का अमृत महोत्सव

A.	File NO.	:	**CUS/APR/4114/2026-Gr 3-O/o Pr Commr –Cus-Mundra Mundra**
B.	Order-in-Original No.	:	**MCH/ADC/ZDC/278/2026-27**
C.	Passed by	:	**Dipak Zala,** **Additional Commissioner of Customs,** **Customs House, AP & SEZ, Mundra**
D.	Date of order and Date of issue	:	**30.08.2026** **30.08.2026**
E.	Bill of Entry No.	:	**SEZ (Z-Type) Bill of Entry No. 2748911 dated 25.07.2026**
F.	SCN F. No. & Date	:	**SCN Waived on the request of the importer**
G.	Noticee(s)/Party/ Importer	:	**M/s. Dhawan Incorp,** **Flat No. G-106, Plot No. 9, 1st Floor,** **Community Centre, Vikas Tower,** **Vikaspuri, New Delhi, 110018.**

1. यह अपील आदेश संबन्धित को निःशुल्कप्रदान 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 सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128A के अंतर्गत प्रपत्रसीए- 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:

सीमाशुल्क आयुक्त (अपील),
चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड,
नवरंगपुरा, अहमदाबाद-380 009
THE COMMISSIONER OF CUSTOMS (APPEALS), Ahmedabad
4th Floor, HUDCO Building, Ishwar Bhuvan Road,
Navrangpura, Ahmedabad-380 009

3. उक्त अपील यह आदेश भेजने की दिनांक से 3 माह के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within three months from the date of communication of this order.

4. उक्त अपील के उपर 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 -1870 केमदसं॰ -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. अपीलज्ञापनकेसाथड्यूटि/ ब्याज/ दण्ड/ जुर्मानाआदिकेभुगतानकाप्रमाणसंलग्नकियाजानाचाहिये।
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.

ISSUE IN BRIEF AND DETAILS OF BILL OF ENTRY:

On the basis of Specific information received to this office, the goods imported by M/s. Dhawan Incorp, Flat No. G-106, Plot No. 9, 1st Floor, Near Vikaspuri Pvr, Community Centre Vikas Tower, Vikaspuri, New Delhi, West Delhi, Delhi-110018 (IEC: AGMPD2843G), (herein after referred as "the importer" for sake of brevity) under Bill of Entry No. Z-2748911 dated 25.07.2026, filed at APSEZ (INAJM6), identified as high risk for mis-declaration/ mis-classification and/or concealment of prohibited/restricted goods. The goods were destined to M/s Shoolin Trade Link LLP, APSEZ, Mundra (Kutch) Port- INAJM6. The details of the goods declared in the Bill of Entry No. Z-2748911 dated 25.07.2026 are detailed below:

TABLE-I

Sr. No.	CTH	Description	Quantity	UQC
1.	61159600	Socks (unbranded)	9600	DOZ
2.	61169990	Hand Gloves (unbranded)	8940	DOZ

2. EXAMINATION OF THE GOODS:

2.1 Whereas, the examination of the Bill of Entry No. Z- 2748911 dated 25.07.2026 was conducted on 05.08.2026 under Panchnama in the presence of Authorized Representative of the importer and Authorised representative of the SEZ Unit, M/s. Shoolin Trade Link LLP. The goods, received in container no. WHSU6750415, were examined as per the commercial invoice No. LL/D 26/0015L dated 06.06.2026, issued by M/s Laguna Limited, China. Before beginning the examination, the weighment slip of the container generated at SEZ Unit weighbridge are cross-checked which is found as under:

TABLE-II

Sr. No.	Bill of entry No. and Date	Container No.	B/L weight (Kg)	Weight as per weighment slip of SEZ Unit (Kgs)
1	2748911 dated 25.07.2026 (Z Type)	WHSU6750415	12940	12710

2.2 During the examination, the container's seal was found intact and matched the details present in the Bill of Lading. The container was checked for external damage and found to be in good condition. The seal was then cut, and upon opening the container doors, it was observed that the container was loaded with goods packed in cartons. The details of the goods found during the course of examination are as below:

TABLE-III

Sr. No.	Item Found during examination	No. of Cartons found during the examination	No. of Doz found during examination
1.	Socks (unbranded)	226	22600
2.	Hand Gloves (unbranded)	331	3310

The goods were found mis-declared in terms of quantity and no. of cartons also found mis-declared.

3. CLASSIFICATION OF THE GOODS:

3.1 The goods were found mis-declared in terms of quantity and no. of cartons also found mis-declared. However, the declared description and CTH of the goods found correct. In view of the above discussion the re-determined classification of the goods is as below:

TABLE-IV

Sr. No.	Description of goods found in examination	Declared CTH	Re-determined CTH
1	Socks (unbranded)	61159600	61159600
2	Hand Gloves (unbranded)	61169990	61169990

4. REJECTION AND DETERMINATION OF VALUATION:

4.1. The inconsistency observed in filing of the Bill of Entry suggests deliberate Undervaluation, mis-declaration of quantity. In the Bill of Entry No. Z-2748911 dated 25.07.2026, submitted by the importer consist of 02 item were listed for import as detailed in Table-I above.

4.2. As imported items were found to be undervalued, mis-declared and mis-classified in the Bill of Entry No. Z- 2748911 dated 25.07.2026, hence they were liable to be re-assessed under section 17(4) of the Customs Act, 1962. Since, mis-declaration of the goods, in parameters such as valuation and mis-classification, was noticed, the declared value of the goods is liable to be determined in terms of Rule 12, explanation 1 (i), of the said Rules, by going sequentially from Rule 2 to 9 thereof.

DETERMINATION OF VALUATION:

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

therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible.

d) As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007.

e) Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid.*

Accordingly, the Chartered Engineer was appointed for valuation of the goods. The Chartered Engineer vide his CE Report No. AYK:VAL:03002:2026 dated 17.08.2026 has suggested the valuation of the imported goods as under:

TABLE-V

Sr. No.	**Description**	**Total Quantity found on the examination**	**Measure Unit**	***Declared Unit price per Doz (in USD)***	***Unit Suggestive Average C.I.F. Value by C.E. (in USD)***	***Total Suggestive Average C.I.F. Value by C.E. (in USD)***	***Total Suggestive Average C.I.F. Value by C.E. (in INR) $=97.2***
1	Socks (unbranded)	22600	DOZ	0.26	0.45	10170	988524
2	Hand Gloves (unbranded)	3310	DOZ	0.3	0.6	1986	193039
Total						12156	11,81,563/-

The chartered engineer, empanelled by the government, determined the fair value of the goods to be **Rs. 11,81,563/-** in contrast to the declared assessable value as **Rs. 5,08,964/-.**

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

5. RE-DETERMINATION OF DUTY:

5.1. Based on the foregoing paragraphs, it is evident that the importer has undervalued/mis-declared the imported goods to evade payment of duties and taxes. The duty liability for the imported goods as per re-determined value is ascertained as under:

TABLE-VI

Sr No	**Description**	**Total Quantity found on the examination**	**Measure Unit**	***Total Suggestive Average C.I.F. Value by C.E. (in USD)***	***Total Suggestive Average C.I.F. Value by C.E. (in INR) $=97.2***	***BCD @ 20% (in Rs.)***	***SWS @ 10% of BCD(in Rs.)***	***IGST @ 5% (In rs.)***	***Total Duty (in Rs.)***
1	Socks (unbranded)	22600	DOZ	10170	988524	197705	19770	60300	277775
2	Hand Gloves (unbranded)	3310	DOZ	1986	193039	38608	3861	11775	54244
Total				12156	1181563	236313	23631	72075	3,32,019/-

From the **Table VI above**, it appears that the total duty liability of the importer is Rs. 3,32,019/-.

5.2. The importer in the BE no. Z- 2748911 dated 25.07.2026, has declared the value of the goods as Rs. 5,08,964/- and calculated the applicable duties and taxes on the good declared, based on the declared value and classification in the Bill of Entry as **Rs. 1,43,019/-.**

5.3. Based on the calculations from Table-VI above, the importer is need to pay/levy a differential liability of Rs. 1,89,000/- on the mis-declared/undervalued goods after adjustment. This amount represents the additional duty and tax liability that the importer must pay due to the misdeclaration/undervaluation of goods.

6. **LEGAL PROVISIONS:**

6.1. **Section 2 (14)** of the Customs Act, 1962, *"**dutiable goods**" means any goods which are chargeable to duty and on which duty has not been paid*;

6.2. **SECTION 46**(4) of the Customs Act, 1962, *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.*

6.3. **Section 111** of the of the Customs Act, 1962- **Confiscation of improperly imported goods, etc. as under**

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

…

(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.

…

6.4. **Section 112** of the Customs Act, 1962, 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 section111,

shall be liable, -

(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.

6.5. ***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.

6.6. **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.*

6.7. **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.

6.8. **Relevant Provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:**

"Rule 4. Transaction value of identical goods. - *(1) (a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;*

……..

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

"Rule 5. Transaction value of similar goods . - *(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*

Provided that ……..

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

Rule 7. Deductive value.-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

Rule 8. Computed value.-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being

valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

Rule 9. Residual method:-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of –

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

***Rule 12. Rejection of declared value**. - (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.*

7. OUTCOME OF INVESTIGATION:

On the basis of specific information for risk of mis-declaration/ mis-classification and/or concealment of prohibited/restricted goods in the import consignment of M/s. Dhawan Incorp, Flat No. G-106, Plot No. 9, 1st Floor, Community Centre Vikas Tower, Vikaspuri, New Delhi, West Delhi, Delhi-110018 (IEC: AGMPD2843G), under Bill of Entry No. Z-2748911 dated 25.07.2026, filed at APSEZ (INAJM6), an investigation was initiated by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra. The investigation revealed significant irregularities in the import consignment of M/s. Dhawan Incorp under Bill of Entry No. Z- 2748911 dated 25.07.2026. The examination uncovered deliberate mis-declaration in quantity and undervaluation of goods, indicating intent to evade Customs duties. The outcomes of the investigation are as follows:

7.1. EXAMINATION AND FINDINGS:

- The examination of container no. WHSU6750415, conducted on 05.08.2026 under Panchnama in the presence of Shri Pranjal Singh, revealed discrepancies in the goods imported by M/s. Dhawan Incorp under Bill of Entry No. Z-2748911 dated 25.07.2026:
- Goods found during the examination is as below:

Sr. No.	Item Found during examination	No. of Cartons found during the examination	No. of Doz found during examination
1.	Socks (unbranded)	226	22600
2.	Hand Gloves (unbranded)	331	3310

- The goods were found to be grossly misdeclared and undervalued in the declared CIF value.

7.2. **VALUATION OF THE GOODS:**

- **Declared Value**: The importer declared an assessable value of INR 5,08,964/-.
- **Redetermined Value**: The Chartered Engineer's report (ref no. AYK:VAL:03002:2026 dated 17.08.2026) determined the fair CIF value at USD 12156/-, equivalent to INR 11,81,563/- (at INR 97.2/USD).
- **Valuation Method**: The declared value was rejected under Rule 12 of CVR Rules, 2007, due to undervaluation/mis-declaration. Valuation was determined under Rule 9 of the Customs Valuation Rules (CVR), 2007 (residual method), as values under Rules 4–8 could not be established due to lack of comparable data, non-standard nature of goods, and absence of domestic market sale prices.

7.3. **DUTY EVASION:**

- The importer's deliberate undervaluation resulted in a differential duty liability of INR 1,89,000/- (total duty liability of INR 3,32,019/- as per Table VI minus declared duty of INR 1,43,019/-).

7.4. **CONCLUSION:**

The importer has, by their acts of omission and commission, rendered the goods found undervalued/mis-declared in quantity, with a re-determined assessable value of INR 11,81,563/- under Bill of Entry No. Z-2748911 dated 25.07.2026, liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962, and is therefore also liable for penalty under Section 112(a)(ii) of the Customs Act, 1962. As the importer has deliberately mis-declared the quantity of the goods is also liable for penalty under Section 114AA of the Customs Act, 1962.

8. WAIVER OF NOTICE AND PERSONAL HEARING: -

8.1 The importer M/s. Dhawan Incorp, Flat No. G-106, Plot No. 9, 1st Floor, Near Vikaspuri Pvr, Community Centre Vikas Tower, Vikaspuri, New Delhi, West Delhi, Delhi-110018 (IEC: AGMPD2843G) vide their email dated 18.08.2026, have requested for waiver of the Show Cause Notice and personal hearing in the matter, necessary adjudication proceeding/action may be initiated in respect of the said Bill of Entry as per the Customs Act, 1962.

9. In view of the above, an **Investigation Report No. 148/2026-27** dated 21.08.2026 bearing F.No. Cus/SIIB/INT/712/2025-SIIB- O/o Pr Commr-Cus-Mundra has been issued by the Jt. Commissioner (In-situ), SIIB, Customs House, Mundra proposing adjudication of the following matter:

i. The declared weightment and quantity of the goods found in the examination covered under Bill of Entry No. 2748911 dated 25.07.2026 is liable to be rejected and need to be re-determine as per Table-II and III.

ii. The declared total assessable value of the goods, i.e., Rs. 5,08,964/-, is liable to be rejected and the same needs to be re-determined as Rs. 11,81,563/ under Rule 9 of the Customs Valuation Rules, 2007.

iii. The self-assessment done by the importer is liable to be rejected and the BE needs to be re-assessed with differential duty of Rs. 1,89,000/- under Section 17(4) of the Customs Act, 1962.

iv. The goods imported vide Bill of Entry No. 2748911 dated 25.07.2026 having re-determined value of Rs. 11,81,563/-, are liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962.

v. The importer is liable for penalty under Section 112(a)(ii) and 114AA of the Customs Act, 1962.

10. WAIVER OF NOTICE AND PERSONAL HEARING :

10.1 The importer, vide their email/letter dated 24.08.2026, expressed acceptance of the CE valuation report, and requested waiver of issuance of Show Cause Notice and personal hearing in the matter and decide the matter on merit.

11. DISCUSSION AND FINDINGS

11.1 I have carefully gone through the facts of the case, impugned investigation report and submissions of the importer. I note that the consignment in question was examined by the SIIB, Customs House, Mundra. I note that, as per investigation, the goods do not merit declared description, classification and quantity. I observe that the value of the goods was subsequently re-determined by the SIIB based on the opinion of an empanelled chartered engineer. I note that the importer vide their email/letter dated 18.08.2026 & 24.08.2026 have waived their right to a show cause notice and personal hearings. Thus, I find that the principles of natural justice have been fully complied with in the instant matter. With this understanding, I find that following matters are to be decided at the stage of adjudication:

(i) Whether the declared gross weight and quantity under impugned Z-Bill of Entry are correct or whether the same are liable to be rejected and required to be re-determined in terms of outcomes of the investigation?

(ii) Whether the assessable value of the goods declared by the importer under impugned bill of entry is liable to be rejected and replaced with the value re-determined during the investigation?

(iii) Whether the impugned bill of entry requires re-assessment under Section 17(4) of the Customs Act, 1962?

(iv) Whether the impugned goods are liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962?

(v) Whether the importer is liable to penalties under Sections 112(a) (ii), and 114AA of the Customs Act, 1962?

11.2 I have carefully examined the relevant legal provisions, facts and circumstances of the case. I now proceed to adjudicate above framed issues.

12. DISCUSSION AND FINDINGS REGARDING DESCRIPTION, CLASSIFICATION AND QUANTITY OF THE GOODS:

12.1. I find that the importer M/s. Dhawan Incorp (IEC:AGMPD9843G), have imported the goods under Container No. WHSU6750415 vide SEZ (Z-Type) Bill of Entry No. 2748911 dated 25.07.2026, filed at APSEZ (INAJM6), with the following details:

Sr. No.	CTH	Description	Quantity	UQC
1.	61159600	Socks (unbranded)	9600	DOZ
2.	61169990	Hand Gloves (unbranded)	8940	DOZ

12.2**.** However, I find that, on the basis of Specific information received to this office, regarding possible mis-declaration/ mis-classification and/or concealment of prohibited/restricted goods, the examination of the impugned goods was conducted by the SIIB, Customs House, Mundra on 05.08.2026 under panchnama proceedings in the presence of authorized representative of the importer and SEZ unit. I note that during the course of examination, weighment of the container was done wherein following weight was found:

Sr. No.	Bill of entry No. and Date	Container No.	B/L weight (Kg)	Weight as per weighment slip of SEZ Unit (Kgs)
1	2748911 dated 25.07.2026 (Z Type)	WHSU6750415	12940	12710

12.3. I note that during the examination, the container number and seal were verified with the Bill of Lading and found to be intact. I note that upon examination of the seal, the container was opened and found to be stuffed with corrugated cartons. I note that the goods were de-stuffed from the container and were segregated in terms of invoice and packing list. I note that, during the course of examination, a total of 557 packages were found, the details of which are as under:

Sr. No.	**Item Found during examination**	**No. of Cartons found during the examination**	**No. of Doz found during examination**
1.	Socks (unbranded)	226	22600
2.	Hand Gloves (unbranded)	331	3310

12.4. I note that the examination revealed mis-declaration of the goods in terms of weight and quantity, as mentioned in above **TABLE I**. However, I find that the goods found during the examination as mentioned in above **TABLE-II & III**, which differ in packing and quantity. I observed that, during the course of examination, a total of 557 cartons were found. On verification of the contents, the goods declared at Sr. Nos. 1 of **Table-I** were found in excess quantity and goods mentioned at Sr. no. 2 of **Table-I** were found in less quantity. I further find that the importer has not contested the examination and investigation findings.

12.5**.** In light of the above, I conclude that the importer has mis-declared the gross weight and quantity of the goods imported vide impugned Z-Bill of Entry. Hence, I agree with the findings of the investigation and accept the re-determined gross weight and quantity of the impugned goods.

13. REJECTION OF THE DECLARED ASSESSABLE VALUE OF THE GOODS AND RE-DETERMINATION OF FAIR ASSESSABLE VALUE

13.1. I find that the importer has declared the assessable value of the impugned goods at Rs.5,08,964/-. However, I observe that the investigation has recommended rejection of the declared assessable value and has proposed acceptance of a re-determined assessable value. Hence, I consider it appropriate to address the issue of valuation of the goods.

13.2. I find that the value of goods imported into an SEZ is determined in accordance with Section 14 of the Customs Act, 1962, read with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter referred to as "the CVR, 2007"). To proceed further, it is pertinent to refer to the aforesaid provisions governing the valuation of the imported goods.

13.3. Firstly, I refer to the **Section 14** of the Act, which provides that, for the purposes of the Customs Tariff Act or any other law, the value of imported goods shall be the **transaction value**, i.e., the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, where the buyer and seller are unrelated and the price is the sole consideration, subject to conditions specified in the rules.

13.4. I further refer to the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. I note that 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 the provisions of Rule 10. I note that Rule 12 of the CVR, 2007 stipulates that where the proper officer has reason to doubt the declared value, such value shall be determined in accordance with Rules 4 to 9.

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

i. *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.

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.

Further, as per Rule 6 of the CVR, 2007, if the value cannot be determined under Rule 3, 4 & 5, then the value shall be determined under Rule7 of CVR, 2007.

Rule 7 of the CVR, 2007, stipulates that:-

(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 of the CVR, 2007, stipulates that:-

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 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of –

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of exportation;

(iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

13.5 I state that "Value" has been defined under Section 2(41) of the Customs Act, 1962 as "Value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub-section (1) or sub-section (2) of section 14".

13.6 The Section 14 ibid provides, inter alia, that the value of the imported goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such their conditions as may be specified in the rules made in this behalf. Further, its proviso provides that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and license fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf. I find that as per the above provision value of any imported goods is the price actually paid or payable for the goods plus the components of other incidental charges to the extent mentioned in proviso to Section 14 ibid and in the manner specified in the Rules made under Section 14 ibid.

13.7 I find that Rule *4* (1) (a) of Rules 2007 stipulates determination of value of goods on the basis of value of identical goods. Rule 5, providing for transaction value of similar goods. I observed that the imported goods were found of different description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value cannot be determined under Rules 4 and 5 of CVR, 2007. As per Rule 6 ibid, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8. I also noticed that no exact sales values and data required for quantification of the deductions was available, hence, rule 7 cannot be invoked. Further, computed value, as provided under Rule 8, cannot be calculated in the absence of quantifiable data relating to cost of production, manufacture or processing of import goods. In such scenario, I find it appropriate to invoke the provisions of Rule 9 i.e. residual method for determining the value of the impugned import goods. Rule 9 provides for determination of value using reasonable means consistent with the principles and general provisions of these rules.

13.8 I find that in the absence of credible contemporaneous import data for identical or similar goods (due to the unbranded nature, varying specifications, and lack of detailed matches in NIDB/DGOV databases during the relevant period), the value of these goods cannot be determined in terms of Rules 4, 5, 6, 7, or 8 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Hence, the value is to be determined in terms of Rule 9 of the said Rules.

13.9**.** I find that a Chartered Engineer was appointed to determine the value of the impugned goods under Rule 9 ibid. I find that the Chartered Engineer vide his CE Report No. AYK:VAL:03002:2026 dated 17.08.2026 suggested the valuation of the impugned goods as under:

Sr. No.	**Description**	**Total Quantity found on the examination**	**Measure Unit**	***Declared Unit price per Doz (in USD)***	***Unit Suggestive Average C.I.F. Value by C.E. (in USD)***	***Total Suggestive Average C.I.F. Value by C.E. (in USD)***	***Total Suggestive Average C.I.F. Value by C.E. (in INR) $=97.2***
1	Socks (unbranded)	22600	DOZ	0.26	0.45	10170	988524
2	Hand Gloves (unbranded)	3310	DOZ	0.3	0.6	1986	193039
Total						12156	11,81,563/-

13.10. I find that as per the CE Report the suggestive value of the consignment is Rs.11,81,563/-. In contrast, the importer has declared the total assessable value of the consignment as Rs.5,08,964/- in the impugned Bill of Entry. I further find that during the investigation the above-mentioned valuation report of the Charter Engineer was also communicated to the importer, who has accepted the same vide their email/letter dated 18.08.2026. Thus, I find that the subject consignment has been undervalued by the importer.

13.11 In view of the above, I hold that the assessable value of the imported goods declared in the impugned bill of entry is liable to be rejected. Further, I agree with the valuation report of the empaneled chartered engineer, and, accordingly, accept the re-determined assessable value of **Rs.11,81,563/-.**

14. RE-ASSESSMENT OF THE BILL OF ENTRY:

14.1. I observe that Section 17(1) of the Customs Act, 1962, mandates self-assessment and places a statutory obligation on the importer to correctly declare description, classification, quantity, value etc. of the imported goods to ensure correct levy and discharge the duty. However, in the present case, I find that the declared weight and quantity of the some goods do not correspond with weight and quantity determined during the course of investigation. I find that the importer has declared the value of the goods as Rs.5,08,964/- and calculated the applicable total duty as Rs.1,43,019/-. However, as discussed in above paras, the re-determined assessable value of the consignment is Rs.11,81,563/-. On the basis of re-determined assessable, I determine the total duty leviable on the impugned goods of Rs.3,32,019/- as computed in the table below:

Sr No	**Description**	**Total Quantity found on the examination**	**Measure Unit**	***Total Suggestive Average C.I.F. Value by C.E. (in USD)***	***Total Suggestive Average C.I.F. Value by C.E. (in INR) $=97.2***	***BCD @ 20% (in Rs.)***	***SWS @ 10% of BCD(in Rs.)***	***IGST @ 5% (In rs.)***	***Total Duty (in Rs.)***
1	Socks (unbranded)	22600	DOZ	10170	988524	197705	19770	60300	277775

2	Hand Gloves (unbranded)	3310	DOZ	1986	193039	38608	3861	11775	54244
Total				12156	1181563	236313	23631	72075	3,32,019/-

14.2. In the light of above, the total duty liability of the importer comes as Rs. 3,32,019/-, however the importer had declared the total duty in the subject Bill of Entry as Rs.1,43,019/-. Thus, I find that the importer has incorrectly self-assessed the duty in the Bill of Entry and results in differential duty amounting to **Rs. 1,89,000/-.**

14.3 In view of above, I find that the importer have incorrectly self-assessed the bill of entry and have failed to fulfil the obligation under Section 17(1) of the Customs Act, 1962. Accordingly, I hold that the bill of entry is required to be re-assessed under Section 17(4) of the Act.

15. CONFISCATION OF THE GOODS AND PENAL ACTIONS:

15.1 I find that the investigation report has recommended the confiscation of the goods under Sections 111(l) and 111(m) of the Customs Act, 1962. In addition, the investigation has recommended the imposition of penalties under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

15.2 In this regard, I refer to the relevant clause of Section 111, Section 112 along with Section 114AA of the Act ibid, which are reproduced below:

> ***Section 111. Confiscation of improperly imported goods, etc.*** *– The following goods brought from a place outside India shall be liable to confiscation:-*
>
> --
>
> --
>
> --
>
> ***(l)*** *any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*
>
> ***(m)*** *any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of*

baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment 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:*

Section 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.

15.3 I find that in the present case, the importer has wilfully misrepresented classification, quantity and value of the imported goods. Therefore, the importer has contravened the provisions of Section 46 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration to the Customs in the form of Bill of Entry. This deliberate misrepresentation of goods reflects a conscious attempt to defraud the revenue. Accordingly, the imported goods are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962. Further, I find that the importer intended to clear the goods into domestic tariff area (DTA). Therefore, the importer’s act of attempting to clear dutiable goods by way of misrepresentation renders them liable to penal action under Section 112(a)(ii) of the Customs Act, 1962.

15.4 As regards the penalty on the importer under Section 114AA of the Customs Act, 1962, I find that the Importer has dealt with incorrect documents while filing bill of entry for the said consignment. The Importer had knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and other related documents which were false or incorrect in material particular such as quantity, value etc., with mala-fide intention, and therefore, the importer is liable to penalty under Section 114AA of the Customs Act, 1962.

16. OPTION TO PAY REDEMPTION FINE IN LIEU OF CONFISCATION:

16.1 As the impugned goods are found to be liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962, I find it necessary to consider as to whether redemption fine under Section 125 of Customs Act, 1962, is liable to be imposed in lieu of confiscation in respect of the impugned goods. The Section 125 ibid reads as under:-

> *"**Section125. 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."*

16.2 A plain reading of the above provision shows that imposition of redemption fine is an option in lieu of confiscation. It provides for an opportunity to owner of confiscated goods for release of confiscated goods by paying redemption fine where there is no restriction or policy provision for domestic clearance. I find that the impugned goods are freely importable for home consumption on payment of applicable duty. Therefore, I am inclined to give an option to the importer to redeem the goods on payment of redemption fine.

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

<u>ORDER</u>

(i) I reject the declared Gross Weight and Quantity of the goods imported under SEZ (Z-Type) Bill of Entry No. 2748911 dated 25.07.2026, filed by the Importer M/s. Dhawan Incorp, due to their mis-declaration, and I order to consider the same as per discussions and findings from whole para 12 above.

(ii) I reject the total declared assessable value of Rs.5,08,964/- for the goods imported under SEZ (Z-Type) Bill of Entry No. 2748911 dated 25.07.2026, and order to consider the assessable value as **Rs.11,81,563/- (Rupees Eleven Lakh Eighty One Thousand Five Hundred and Sixty Three Only)**, under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, read with Section 14 of the Customs Act, 1962, as per discussions and findings from whole para 13 above.

(iii) I order to re-assess the SEZ (Z-Type) Bill of Entry No. 2748911 dated 25.07.2026 under Section 17(4) of the Customs Act, 1962 as per discussions and findings from whole para 14 above.

(iv) I order for confiscation of the goods mentioned in Table III of Para 2 above, imported under SEZ (Z-Type) Bill of Entry No. 2748911 dated 25.07.2026, having re-determined assessable value of Rs. 11,81,563/- under Sections 111(l) & 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem the same on payment of **redemption fine of Rs.1,18,000 /- (Rupees One Lakh Eighteen Thousand Only)** under Section 125(1) of the Customs Act, 1962. However, if the importer fails to pay the imposed fine within a period of 120 days from the date of communication of this order, this option shall become void as per Section 125(3) of the Customs Act, 1962, unless an appeal against this orders pending.

(v) I impose a penalty of **Rs.18,000/- (Rupees Eighteen Thousand Only)** upon the importer under Section 112(a)(ii) of the Customs Act, 1962 for differential duty amounting to **Rs.1,89,000/-** under SEZ (Z-Type) Bill of Entry No. 2748911 dated 25.07.2026 by way of mis-declaration and undervaluation.

(vi) I impose a penalty of **Rs. 10,000/- (Rupees Ten Thousand Only)** upon the importer under Section 114AA of the Customs Act, 1962 for use of false and incorrect material in relation to the import of the goods.

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

Digitally signed by
Dipakbhai Zala
Date: 02-09-2026
16:03:58

(Dipak Zala)
Additional Commissioner of Customs,
Customs House, Mundra

To,
M/s. Dhawan Incorp,
Flat No. G-106, Plot No. 9, 1st Floor,
Community Centre, Vikas Tower,
Vikaspuri, New Delhi, 110018.

Copy to:

i. The Deputy Commissioner (SIIB), Customs, CH, Mundra.
ii. The Dy./Asstt. Commissioner (EDI), CH, Mundra.
iii. The Dy./Asstt. Commissioner (RRA/TRC), CH, Mundra.