

		<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा  <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,</b>  <b>CUSTOM HOUSE: MUNDRA, KUTCH</b>  <b>MUNDRA PORT &amp; SPL ECONOMIC ZONE, MUNDRA-370421</b>  ई-मेल/ E-Mail: group5-mundra@gov.in</p>
A	फा /सं. FILE NO.	CUS/APR/BE/MISC/228/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/657/2025-26
C	द्वारा पारित किया गया PASSED BY	<b>Dipak Zala,</b> Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	18-02-2026
E	जारी करने की तिथि DATE OF ISSUE	18-02-2026
F	कारण बताओ नोटिस सं एवं तिथि . SCN NO. & DATE	Importer requested for SCN & PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	M/s. SAMYAK & CO (IEC: AYNPR3011P) 2nd Floor, 12 Malad, Satkar CHS, Kishan Cross Road, MALAD WEST, MUMBAI SUBURBAN - 400064
H	दिन DIN	20260271MO0000077937

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

7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

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

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

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

### BRIEF FACTS OF THE CASE

M/s. SAMYAK & CO (IEC: AYNPR3011P) (hereinafter referred to as 'the importer' for the sake of brevity) having address at 2nd Floor, 12 Malad, Satkar CHS, Kishan Cross Road, MALAD WEST, MUMBAI SUBURBAN - 400064, had filed Bill of Entry No. 5399448 (Z Type) dtd. 30.10.2025 for import of the following declared goods weighing 25190 Kgs, (G.Wt.), through Container No. WHSU8113695:

**Table-A**

Exchange Rate: 1 USD = 88.7 INR

Item Sr. No. in the BE	CTH	Description of Goods	Unit Price (in USD)	Quantity	UQC	Amount (in USD)
1	60063200	100% POLYESTER FABRIC FOR CURTAIN	3.5	837	Kgs	2929.5
2	48239090	PAPER RAFFIA FOR EMBROIDERY	0.58	240	Kgs	139.2
3	74082990	COPPER WIRE	3	115	Kgs	345
4	42022290	BACKPACK BAG	0.75	385	Kgs	288.75
5	42022210	CARRY HAND BAGS (UNBRANDED)	0.60	88	Kgs	52.8
6	42022220	KIDS HAND BAGS (UNBRANDED)	0.10	600	Pcs	60
7	39269099	PLASTIC KNOB HANDLE (50000 PCS)	0.60	125	Kgs	75
8	95051000	CHRISTMAS CAP	0.60	45	Kgs	27
9	39269099	EMPTY STATIONARY CASES (UNBRANDED) (5880 PCS)	0.65	694	Kgs	451.1
10	39269099	PLASTIC WALL PICTURE PAINTING	0.60	455	Kgs	273
11	56075090	POLYESTER JEWELRY ROPE (553 PCS)	0.60	136	Kgs	81.6
12	59032090	PU FABRIC (FOR WOMENS BAG)	0.60	164	Kgs	98.4
13	61159990	SOCKS	0.10	500	PRS	50
14	39199010	STICKER	0.60	24	Kgs	14.4

15	39269099	EMPTY PACKING POUCH	0.60	60	Kgs	36
16	61159990	GIRLS TIGHT FIT KNITTED LEGGING	0.12	1200	Pcs	144
17	39241090	KITCHEN UTENSILS	0.70	270	Kgs	189
18	39269099	PVC CLOTHESLINE	0.60	760	Kgs	456
19	39269099	PLASTIC STRAW	0.60	332	Kgs	199.2
20	95059090	PLASTIC RING TOSS / PAPER POSTER (PARTY ACCESSORIES)	0.60	84	Kgs	50.4
21	96151900	HAIR ORNAMENTS / HAIR BAND (HAIR ACCESSORIES)	0.59	271	Kgs	159.89
22	83089099	METAL CLAW (GARMENT ACCESSORIES)	0.65	1240	Kgs	806
23	83089099	METAL RAW MATERIAL (GARMENT ACCESSORIES)	0.63	594	Kgs	374.22
24	70181020	ASSORTED GLASS BEADS	0.75	1260	Kgs	945
25	76042100	ALUMINUM PROFILE (2566 PCS)	1.30	2967	Kgs	3857.1
26	84249000	CAR SPRAY GUN ACCESSORIES (10000 PCS)	0.65	520	Kgs	338
27	68042290	POLISHING WHEELS (6900 PCS)	0.58	5760	Kgs	3340.8
28	68042290	CUTTING WHEELS (14200 PCS)	0.59	3108	Kgs	1833.72
29	84314990	WINDOW REGULATOR (560 PCS)	0.90	351	Kgs	315.9
30	87089900	STEERING PUMP (AUTO PARTS) (2600 PCS)	0.85	1710	Kgs	1453.5
<b>Total</b>						<b>17307.58</b>

2. An intelligence was gathered by the SIIB, Mundra wherein the imported cargo was suspected as misdeclared. The above said consignment was put on hold for examination on the basis of intelligence on suspected misdeclaration/ mis-classification of goods for 100% examination. Subject consignment was examined by SIIB, Custom House, Mundra at M/s M/s Rudraksh Terminal LLP (SEZ Unit), Mundra under Panchnama dated 07.11.2025 in the presence of Shri Shri Rajneesh Dwivedi, Operation Manager in M/s Rudraksh Terminal LLP (SEZ Unit), Mundra and authorized representative of the Importer. Shri Rajneesh Dwivedi provided relevant import documents i.e. Bill of Entry, Invoice, Packing list, Weighment Slip and other related documents. As per weighment slip provided by the Shri Rajneesh Dwivedi, Operation Manager weight is 28510 kgs and after deducting container weight 3750 kgs Net weight comes to 24760 Kgs details

2.1. Container no. and seal no. were verified and thereafter, seal cutting was allowed and goods were 100% destuffed from the containers. After destuffing of goods in the SEZ unit, the corrugated boxes were opened on random selection basis and goods were examined. During Examinations goods were found as below :-

**Table-B**

S NO.	DESCRIPTION	QUANTITY	UQC	Remarks
1	100% POLYESTER FABRIC FOR CURTAIN	1581.000000	KGS	On weighment of Fabric rolls Total weight Comes to 1581 Kgs instead of 837 kgs, Width of Sample "A" is 300 CM (Weight-1299 Kgs and sample "B" is 290 CM (Weight-282 Kgs) Further Two sample drawn in triplicate Sample A & Sample B
2	PAPER RAFFIA FOR EMBROIDERY	240.000000	KGS	
3	COPPER WIRE	115.000000	KGS	
4	BACKPACK BAG	385.000000	KGS	
5	CARRY HAND BAGS (UNBRANDED)	88.000000	KGS	
6	KIDS HAND BAGS (UNBRANDED)	600.000000	PCS	
7	PLASTIC KNOB HANDLE (50000 PCS)	125.000000	KGS	
8	CHRISTMAS CAP	45.000000	KGS	
9	EMPTY STATIONARY CASES (UNBRANDED) (5880 PCS)	694.000000	KGS	
10	PLASTIC WALL PICTURE PAINTING	455.000000	KGS	
11	POLYESTER JEWELRY ROPE (553 PCS)	136.000000	KGS	
12	PU FABRIC (FOR WOMENS BAG)	164.000000	KGS	Width-155CM, sample drawn in Triplicate.
13	SOCKS	500.000000	PRS	
14	STICKER	24.000000	KGS	
15	EMPTY PACKING POUCH	60.000000	KGS	
16	GIRLS TIGHT FIT KNITTED LEGGING	1200.000000	PCS	sample drawn in Triplicate.
17	KITCHEN UTENSILS	270.000000	KGS	

18	PVC CLOTHESLINE	760.000000	KGS	
19	PLASTIC STRAW	12.000000	KGS	Out of 24 boxes in 20 boxes (320 Kgs) bamboo skewers is founds and 4 boxes 12 kgs Plastic Straw is found
20	PLASTIC RING TOSS / PAPER POSTER (PARTY ACCESSORIES)	84.000000	KGS	Found mis-declared. Found of natural rubber latex balloons.
21	HAIR ORNAMENTS / HAIR BAND (HAIR ACCESSORIES)	271.000000	KGS	
22	METAL CLAW (GARMENT ACCESSORIES)	1240.000000	KGS	
23	METAL RAW MATERIAL (GARMENT ACCESSORIES)	594.000000	KGS	
24	ASSORTED GLASS BEADS	900.0000	KGS	Found 900 KGS instead of 1260 KGS declared in BE
25	ALUMINUM PROFILE (2566 PCS)	2967.000000	KGS	
26	CAR SPRAY GUN ACCESSORIES (10000 PCS)	520.000000	KGS	
27	POLISHING WHEELS (6900 PCS)	5760.000000	KGS	
28	CUTTING WHEELS (14200 PCS)	3108.000000	KGS	
29	WINDOW REGULATOR (560 PCS)	351.000000	KGS	
30	STEERING PUMP (AUTO PARTS) (2600 PCS)	1710.000000	KGS	

2.2. On the basis of examination, description and physical appearance of the goods, it was observed that following items found during the examination which have not been declared in the BE are listed below with correct CTH:

**Table-C**

S.No	DESCRIPTION	CTH	QUANTITY	6.UQC	Remarks
1	Bamboo Skewers	44191900	320	Kgs	Not declared in BE

2	Natural rubber latex balloons	40169590	84	Kgs	Not declared in BE
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2.3. Further following item found during the examination has been found mis-declared in terms of quantity:

**Table-D**

Sr.No.	Item Description	Quantity as Per BE	Quantity Found during Examination	Remarks Qty. found (Short/ Excess)
1	100% POLYESTER FABRIC FOR CURTAIN	837 Kgs	1581 Kgs	Excess
2	ASSORTED GLASS BEADS	1260 kgs	900 KGS	Short

2.4. Further, representative sample of 100% POLYESTER FABRIC FOR CURTAIN was drawn and sent to CRCL, Kandla wherein the report is received as below:

Particulars	Sample A	Sample B
Description	Sample received in the form of a cut piece of dyed (Cream coloured) self-design knitted fabric.	Sample received in the form of a cut piece of dyed (Cream coloured) self-design knitted fabric.
Composition	Polyester filament yarn	Polyester filament yarn
GSM	136.1	149.60
Width	297 cm	292 cm

On perusal of the above reports received from CRCL Lab, Kandla it is found that the sample confirms the description of the goods declared in the Bill of Entry.

2.5. Further, representative sample of PU FABRIC (FOR WOMENS BAG) was drawn and sent to CRCL, Kandla wherein the report is received as below:

Particulars	Report
Description	The sample as received in the form of a cut piece of off white sheet having coating on both side (without selvedge).
Composition	The base layer is composed of polyurethane and coating is composed of polymeric material based on nylon.
GSM	579.02
Thickness	1.57 mm
Polyurethane	44.72%
Nylon	Balance
Width	297 cm
Remarks	<b>It is other than Fabric</b>

On perusal of the above report received from CRCL Lab, Kandla, it is found that as per the above said Test Report, the imported goods i.e. PU FABRIC (FOR WOMENS BAG) vide Bill of Entry (for SEZ Import Z Type) Nos. 5399448 dtd. 30.10.202 appear to be misclassified by the importer, detailed as under:

Sr. No.	Description of Goods in the BEs	Actual Description as per Test Report	Declared CTH	Appropriate CTH as per Test Reports
1	PU FABRIC (FOR WOMENS BAG)	Plastic sheets of Polyurethane	59032090	39211390

2.6. Further, representative sample of GIRLS TIGHT FIT KNITTED LEGGING was drawn and sent to CRCL, Kandla wherein the report is received as below:

The sample as received is in the form of a dyed (black coloured) self-designed (ribbed surface) knitted readymade textile article (lower). The base fabric having raised fiber on one side is composed of polyester filament yarn together with lycra.

On perusal of the above reports received from CRCL Lab, Kandla it is found that the sample confirms the description of the goods declared in the Bill of Entry.

3.1. Relevant entries of the correct CTHs ascertained on the basis of description & physical appearance of the goods found during examination and their intended use, are as under:

3.1.1. For items Bamboo Skewers, relevant entries of the CTH: 4419 are reproduced as below:

4419	TABLEWARE AND KITCHENWARE, OF WOOD
	- Of bamboo:
4419 19 00	-- Other

CTH: 4419 covers TABLEWARE AND KITCHENWARE, OF WOOD. Bamboo Skewers are rightly classified under Of Bamboo - Others under CTH 4419 19 00.

3.1.2. For items Plastic sheets of Polyurethane, relevant entries of the CTH: 3921 are reproduced as below:

3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS
3921 13	-- Of Polyurethanes
39211310	--- Flexible
39211390	--- Other

CTH: 3921 covers OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS. Plastic sheets of Polyurethane are rightly classified under Of Polyurethanes - Others under CTH 39211390.

3.1.2. For items Plastic sheets of Polyurethane, relevant entries of the CTH: 4016 are reproduced as below:

4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER
4016 95	-- Other inflatable articles:

4016 95 90

--- Other

CTH: 4016 covers OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER. Natural rubber latex balloons are rightly classified under Other inflatable articles – Others under CTH 40169590.

#### **4. Rejection of transaction value of the imported goods and determination of the value of the import goods**

**4.1.** Since during examination, items has been found undeclared and certain items, as detailed in Table-B, C and D above, have been found to be misdeclared in terms of quantity, there appears to be reason to doubt the truth or accuracy of the value declared in relation to the impugned imported goods. Therefore, the declared assessable value of the goods cannot be considered as transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007) and thus, the same is liable to be rejected in terms of Rule 12 of CVR, 2007. Since the value of goods declared by importer in the subject Bill of Entry did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the CVR, 2007 and thus, the same is liable to be rejected in terms of Rule 12 of CVR, 2007.

**4.2.** As per Rule 3(4) of CVR, 2007, if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rule 4 to 9. The subject consignment comprises unbranded items of China origin and in absence of credible data of import of similar/identical goods due to upper quality of goods and other constraints, the value of these goods cannot be determined under Rule 4 to 8 of CVR, 2007. Hence, the value is to be determined under Rule 9 (Residual method) of CVR, 2007 which is reproduced as under:

#### **“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<sup>n</sup> 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.”*

**4.3.** Therefore, opinion of the Empanelled Chartered Engineer AJAYRAJSINH B. JHALA, was sought for valuation purpose. The Chartered Engineer vide CE Opinion

Certificate Ref:- ABJ:INSP:CE:SIIB:RUD:25-26:06 dated 15.01.2026 has provided the valuation of the declared goods as detailed below:

**Table-E**  
**(Valuation Table by CE)**

(1 USD = 88.70 INR)

S NO.	DISCRIPTION OF GOODS	QTY	UNIT	RATE IN USD AS PER INVOICE	AMT IN USD	PER UNIT SUGGESTIVE AVERAGE C.I.F. VALUE IN USD (Approx)	TOTAL SUGGESTIVE AVERAGE C.I.F. VALUE IN USD (Approx)
1	100% POLYESTER FABRIC FOR CURTAIN	1581	Kgs	3.5	2929.5	3.5	5533.5
2	PAPER RAFFIA FOR EMBROIDERY	240	Kgs	0.58	139.2	0.789	189.36
3	COPPER WIRE	115	Kgs	3	345	5.63	647.45
4	BACKPACK BAG	385	Kgs	0.75	288.75	1.35	519.75
5	CARRY HAND BAGS (UNBRANDED)	88	Kgs	0.60	52.8	1.127	99.176
6	KIDS HAND BAGS (UNBRANDED)	600	Pcs	0.10	60	0.225	135
7	PLASTIC KNOB HANDLE (50000 PCS)	125	Kgs	0.60	75	0.6	75
8	CHRISTMAS CAP	45	Kgs	0.60	27	0.6	27
9	EMPTY STATIONARY CASES (UNBRANDED) (5880 PCS)	694	Kgs	0.65	451.1	0.9	624.6
10	PLASTIC WALL PICTURE PAINTING	455	Kgs	0.60	273	1.35	614.25
11	POLYESTER JEWELRY ROPE (553 PCS)	136	Kgs	0.60	81.6	0.9	122.4
12	Plastic sheets of Polyurethane	164	Kgs	0.60	98.4	0.6	98.4
13	SOCKS	500	PRS	0.10	50	0.1	50
14	STICKER	24	Kgs	0.60	14.4	0.62	14.88
15	EMPTY PACKING POUCH	60	Kgs	0.60	36	0.6	36
16	GIRLS TIGHT FIT KNITTED LEGGING	1200	Pcs	0.12	144	0.169	202.8
17	KITCHEN UTENSILS	270	Kgs	0.70	189	1.01	272.7
18	PVC CLOTHESLINE	760	Kgs	0.60	456	0.6	456
19	PLASTIC STRAW	332	Kgs	0.60	199.2	0.6	7.2
20	Natural rubber latex balloons	84	Kgs	0.60	50.4	0.62	52.08
21	HAIR ORNAMENTS / HAIR BAND (HAIR ACCESSORIES)	271	Kgs	0.59	159.89	0.85	230.35

22	METAL CLAW (GARMENT ACCESSORIES)	1240	Kgs	0.65	806	0.73	905.2	
23	METAL RAW MATERIAL (GARMENT ACCESSORIES)	594	Kgs	0.63	374.22	0.71	421.74	
24	ASSORTED GLASS BEADS	900	Kgs	0.75	945	1.07	963	
25	ALUMINUM PROFILE (2566 PCS)	2967	Kgs	1.30	3857.1	0.84	2492.28	
26	CAR SPRAY GUN ACCESSORIES (10000 PCS)	520	Kgs	0.65	338	1.13	587.6	
27	POLISHING WHEELS (6900 PCS)	5760	Kgs	0.58	3340.8	0.62	3571.2	
28	CUTTING WHEELS (14200 PCS)	3108	Kgs	0.59	1833.72	0.64	1989.12	
29	WINDOW REGULATOR (560 PCS)	351	Kgs	0.90	315.9	1.35	473.85	
30	STEERING PUMP (AUTO PARTS) (2600 PCS)	1710	Kgs	0.85	1453.5	2.14	3659.4	
31	Bamboo Skewers	320	Kgs	-	-	1.51	483.2	
<b>TOTAL</b>							<b>25554.486</b>	<b>USD</b>

4.4. The above said CE Opinion Certificate was shared with the importer and the same has been accepted by them vide statement of their authorized representative dated 16.01.2026 and they have further submitted that they don't want any Show Cause Notice and Personal Hearing in the matter.

4.5. As per the above said CE Opinion Certificate, Total Suggestive CIF value of the imported goods is 25554.486 USD (Rs. 22,66,683/-) instead of declared CIF value of 17307.58 USD (Rs. 17,19,403/-). Hence, there is difference of Rs. 5,47,280/- between the re-determined CIF value and the declared CIF value.

5. For further investigation, summonses were issued to the importer and subsequently, Statement of Shri Rajneesh Manoj Dwivedi, Authorized Representative of importer i.e. M/s. SAMYAK & CO was recorded on 16.01.2026 wherein he interalia stated that:

- He agrees with the findings of the examination dated 07.11.2025;
- On being asked about the mis-declaration of imported items and items not declared in the Bill of Entry, he stated that they agree with the above mentioned objections. The importer has confirmed that they had placed the order for respective quantities of the goods as mentioned in the commercial invoice and bill of entry was filed on the basis of the import documents provided by the supplier.

In connection to the above said observations, he stated that the supplier has dispatched Bamboo Skewers by mistake, hence it was not separately declared by the importer. Due to dispatch of undeclared items in the invoice, it has resulted in excess/less quantity of some items; they agree with the CTHs ascertained by the Department for the said items.

- Further, he agrees with the observation that goods at item No. 20 i.e. PLASTIC RING TOSS / PAPER POSTER (PARTY ACCESSORIES) are mis-declared. That the importer has not ordered for the above item and has actually received the wrong item. It seems the supplier has sent the wrong item. The importer wish to submit that they want to re-export the subject item. They agree and ready to pay the applicable fine and penalty in this respect

- He perused the Test Report in respect of goods declared as PU FABRIC (FOR WOMENS BAG) wherein as per the test report of the said item, the goods have been found to be "The sample as received in the form of a cut piece of off white sheet having coating on both side (without selvedge). The base layer is composed of polyurethane and coating is composed of polymeric material based on nylon. GSM (as such) = 579.02 Thickness (as such) = 1.57mm composition Polyurethane = 44.72% Nylon = balance. It is other than fabric" to which he agreed and ready to pay differential Customs duty, if any, that may arise due to change in classification along with applicable fine and penalty.
- He perused the valuation report issued by Er. AJAYRAJSINH B. JHALA, Chartered Enginner vide No. ABJ:INSP:CE:SIIB:RUD:25-26:06 dated 15.01.2026 and submitted that the importer has hereby accept the above valuation report.
- He requested the Department to take lenient view in the matter and release their cargo. The importer doesn't want any SCN or PH in the matter.

## 6. Duty Calculation:

6.1 Further, in view of above said CE Opinion Certificate, total duty payable in respect of goods covered under the subject Bill of Entry 5399448 dtd. 30.10.2025 comes to Rs. 6,94,190/-as calculated below:

**Table-F**

Item Sr. No. in the BE	CTH	Description of Goods	Assessable Value as per CE Report (in Rs.)	BCD (in Rs.)	SWS (in Rs.)	IGST (in Rs.)	Total Duty (in Rs.)
1	60063200	100% POLYESTER FABRIC FOR CURTAIN	490821	98164	9816	29940	137921
2	48239090	PAPER RAFFIA FOR EMBROIDERY	16796	3359	336	3688	7384
3	74082990	COPPER WIRE	57429	2871	287	10906	14064
4	42022290	BACKPACK BAG	46102	6915	692	2685	10292
5	42022210	CARRY HAND BAGS (UNBRANDED)	8797	1320	132	512	1964
6	42022220	KIDS HAND BAGS (UNBRANDED)	11975	1796	180	698	2673
7	39269099	PLASTIC KNOB HANDLE (50000 PCS)	6653	998	100	1395	2493
8	95051000	CHRISTMAS CAP	2395	479	48	526	1053
9	39269099	EMPTY STATIONARY CASES (UNBRANDED) (5880 PCS)	55402	8310	831	11618	20759
10	39269099	PLASTIC WALL PICTURE PAINTING	54484	8173	817	11425	20415
11	56075090	POLYESTER JEWELRY ROPE (553 PCS)	10857	1086	109	603	1797
12	39211390	Plastic sheets of Polyurethane	8728	1746	175	1917	3837

13	61159990	SOCKS	4435	887	89	271	1246
14	39199010	STICKER	1320	132	13	264	409
15	39269099	EMPTY PACKING POUCH	3193	479	48	670	1196
16	61159990	GIRLS TIGHT FIT KNITTED LEGGING	17988	3598	360	1097	5055
17	39241090	KITCHEN UTENSILS	24188	3628	363	5072	9063
18	39269099	PVC CLOTHESLINE	40447	6067	607	8482	15156
19	39269099	PLASTIC STRAW	639	96	10	134	239
20	40169590	Natural rubber latex balloons	4619	924	92	1014	2031
21	96151900	HAIR ORNAMENTS / HAIR BAND (HAIR ACCESSORIES)	20432	4086	409	1246	5741
22	83089099	METAL CLAW (GARMENT ACCESSORIES)	80291	8029	803	16042	24874
23	83089099	METAL RAW MATERIAL (GARMENT ACCESSORIES)	37408	3741	374	7474	11589
24	70181020	ASSORTED GLASS BEADS	85418	17084	1708	5211	24002
25	76042100	ALUMINUM PROFILE (2566 PCS)	221065	16580	1658	43075	61312
26	84249000	CAR SPRAY GUN ACCESSORIES (10000 PCS)	52120	3909	391	10156	14456
27	68042290	POLISHING WHEELS (6900 PCS)	316765	31677	3168	63290	98134
28	68042290	CUTTING WHEELS (14200 PCS)	176435	17643	1764	35252	54660
29	84314990	WINDOW REGULATOR (560 PCS)	42030	3152	315	8190	11657
30	87089900	STEERING PUMP (AUTO PARTS) (2600 PCS)	324589	48688	4869	68066	121623
31	44191900	Bamboo Skewers	42860	4286	429	2379	7093
<b>TOTAL</b>							<b>694190</b>

In view of the above, it is found that the Total Suggestive assessable value of the imported goods is Rs. 22,66,683/- instead of declared assessable value of 17,19,403/- at the exchange rate of 1 USD=88.70 INR. Hence, there is difference of Rs. 5,47,280/- between the re-determined assessable value and the declared assessable value.

**6.2** In view of the foregoing paras and investigation conducted in the matter, it is noticed that the impugned goods have been mis-declared by the importer in terms of quantity, description, classification and valuation. Therefore, it appears that the importer has contravened the provisions of Section 17 and Section 46 of the Customs Act, 1962 in as much as they have failed to make correct and true declaration/information in the subject Bill of Entry. These acts of omission and commission on the part of importer has made the impugned goods having re-determined assessable value of Rs.

22,66,683/-liable for confiscation under Section 111 (l) and 111 (m) of the Customs Act, 1962 and hence, rendered the importer liable for penal action under Section 112(a)(ii) of the said Act. Furthermore, it appears that by mis-declaring the value of the subject goods under import, the importer has also short declared the duty amounting to Rs. 1,19,990/-.

**6.3** Further, in terms of Section 46(4) of the Customs Act, 1962, the importer is required to make a declaration as to the truth of the contents of the Bill of Entry submitted for assessment of Customs duty. In the present case, it appears that the importer has tried to clear the goods by way of mis-declaration and undervaluation in order to avoid duty on higher assessable value. Hence, it appears that the importer had knowingly involved themselves in the suppression of the material facts and also indulged in mis-statement of facts. These acts of omission and commission on part of the importer have rendered them liable for penalty under Section 114AA of the Customs Act, 1962.

## **7. RELEVANT LEGAL PROVISIONS:**

### **(A) RELEVANT PROVISIONS OF THE SEZ ACT, 2005 AND RULES MADE THEREUNDER:**

#### **SEZ ACT, 2005**

**Section 2. Definitions.** – *In this Act, unless the context otherwise requires, –*

.....

(o) “import” means –

(i) *bringing goods or receiving services, in a Special Economic Zone, by a Unit or Developer from a place outside India by land, sea or air or by any other mode, whether physical or otherwise; or*

(ii) *receiving goods, or services by a Unit or Developer from another Unit or Developer of the same Special Economic Zone or a different Special Economic Zone;*

#### **Section 21. Single enforcement officer or agency for notified offences. –**

(1) *The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*

(2) *The Central Government may, by general or special order, authorise any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.*

(3) *Every officer or agency authorised under sub-section (2) shall have all the corresponding powers of investigation, inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.*

#### **Section 22. Investigation, inspection, search or seizure. –**

*The agency or officer, specified under section 20 or section 21, may, with prior intimation to the Development Commissioner concerned, carry out the investigation, inspection, search or seizure in the Special Economic Zone or in a Unit if such agency or officer has reasons to believe (reasons to be recorded in writing) that a notified offence has been*

*committed or is likely to be committed in the Special Economic Zone:*

*Provided that no investigation, inspection, search or seizure shall be carried out in a Special Economic Zone by any agency or officer other than those referred to in sub-section (2) or sub-section (3) of section 21 without prior approval of the Development Commissioner concerned:*

*Provided further that any officer or agency, if so authorised by the Central Government, may carry out the investigation, inspection, search or seizure in the Special Economic Zone or Unit without prior intimation or approval of the Development Commissioner*

### **SEZ RULES, 2006**

**Rule 47(5).** *Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorised operations under Special Economic Zones Act, 2005, transactions, and goods and services related thereto, shall be made by the Jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, the Central Excise Act, 1944, and the Finance Act, 1994 and the rules made there under or the notifications issued there under.*

### **NOTIFICATION NO. 2665(E) AND 2667(E) DATED 05.08.2016**

**S.O. 2665(E).** *— In exercise of the powers conferred by sub-section (1) of section 21 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government hereby, notifies the offences contained in the under-mentioned sections of the Customs Act, 1962 (52 of 1962), the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) as offences under the Act:-*

<b>The Customs Act, 1962</b>	
1.	Section 28, 28AA and 28AAA
2.	Section 74 and 75
3.	Section 111
4.	Section 113
5.	Section 115
6.	Section 124
7.	Section 135
8.	Section 104

.....  
.....

**S.O. 2667(E).** *— In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government authorises the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) and Commissioner of Central Excise in respect of offences under the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) and notified under the Act, for the reasons to be recorded in writing, to carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned.*

### **(B) RELEVANT PROVISIONS OF THE CUSTOMS ACT, 1962:**

#### **Section 2. Definitions-**

*In this Act, unless the context otherwise requires,*

(22) "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;

(23) "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

(25) "imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

(26) "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.

#### **Section 11A. Definitions-**

In this Act, unless the context otherwise requires,

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.

#### **Section 17. Assessment of duty. -**

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

....

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

#### **Section 46. Entry of goods on importation. -**

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed:

....

(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 other such 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.*

**Section 111. Confiscation of improperly imported goods, etc. –** *The following goods brought from a place outside India shall be liable to confiscation:-*

.....

**(d)** *any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

**(l)** *any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*

**(m)** *any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;*

**Section 112. Penalty for improper importation of goods, etc. –**

*Any person,-*

**(a)** *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*

**(b)** *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*

*shall be liable,-*

- i. *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding the value of the goods or five thousand rupees, whichever is the greater;*
- ii. *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:*

**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.*

**Section 125: Option to pay fine in lieu of confiscation.**

**(i)** *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:*

## **9. Summary of Investigation Conducted:**

**9.1.** The importer M/s. SAMYAK & CO (IEC: AYNPR3011P) had filed Bill of Entry No. 5399448 dtd. 30.10.2025 at Mundra Port for import of goods declared as Mix items as listed in the Bill of Entry having declared assessable value of Rs. 17,19,403/- and declared duty of Rs. 5,74,200/-. The goods were examined by the officers of SIIB and found that the some items were found mis-declared in terms of quantity/ declaration and some items were also found which were not declared in the Bill of Entry by the importer. Further, the assessable value of the subject consignment has been re-determined as Rs.22,66,683/-on the basis of CE Opinion Certificate dated 15.01.2026 in view of Rule 9 of the CVR, 2007, on which applicable duty comes to Rs. 694190/- as detailed in Table-F above resulting in differential duty of Rs. 119990/-.

**9.2.** The importer has thus contravened Section 17 and Section 46 of the Customs Act, 1962 and the CVR, 2007 in as much as they failed to make correct declarations in the subject Bill of Entry filed by them and correctly assess their duty liability. It further appears that the importer has tried to clear the goods by way of mis-declaration/ undervaluation in order to avoid duty on higher assessable value. Hence, it appears that the importer had knowingly involved themselves in the suppression of the material facts and also indulged in mis-statement of facts. These acts of omission and commission on the part of importer has made the subject goods having re-determined assessable value of Rs. 22,66,683/- liable for confiscation under Section 111(l) and 111 (m) of the Custom Act, 1962 and rendered the importer liable for penal action under Section 112(a) (ii) and 114 AA of the said Act.

**10.** The importer M/s. SAMYAK & CO vide statement dated 16.01.2026 of their authorized representative has accepted the observation of mis-declaration and submitted that they are ready to pay the differential duty along with applicable penalty. Further, the importer vide the above statement has accepted the valuation report submitted by the CE and submitted that they don't want any Show Cause Notice and Personal Hearing in the matter.

### **PERSONAL HEARING AND SUBMISSIONS**

**11.** The importer M/s. SAMYAK & CO vide their letter dated 13.02.2026 submitted the following:

*"We Importer SAMYAK & CO hereby request your good office to release the goods which been hold by SIIB For the Purpose of examination the Examination report and CA Report presented to us is been excepted*

*Further, as it's a live shipment we are facing significant charges and heavy losses from the customers so hereby we request your office to release the goods at the earliest*

*Also, we would like to say that the ITEM Sr. No. 20 may be allowed us to Re-export further we don't want any SCN and PH against the shipment.*

*Kindly do the needful and oblige"*

### **DISCUSSION AND FINDINGS**

**12.** I have carefully gone through the records of the case and Investigation Report No. 265/2025-26 dated 13.02.2026. The importer vide letter dated 13.02.2026 has requested

for waiver of Show Cause Notice and personal hearing in the matter. Thus, I find that the principles of natural justice as provided under Section 122A of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on record. The main issues to be decided are:

(i) Whether the declared assessable value of **Rs. 17,19,403/-** for the goods under Z-Bill of Entry No. 5399448 dated 30.10.2025 is liable to be rejected under Rule 12 of CVR, 2007 and re-determined as **Rs. 22,66,683/-** in terms of Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007;

(ii) Whether the self-assessment done by the importer is liable to be rejected and the Bill of Entry No. 5399448 dated 30.10.2025 needs to be re-assessed under Section 17(4) of the Customs Act, 1962 with re-determined duty, classification and description;

(iii) Whether the goods having re-determined assessable value of the imported goods (except item Sr. No. 20 of Table-F, supra) **Rs. 22,62,064/-** are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;

(iv) Whether the goods mentioned at Item Sr. No. 20 viz. Natural Rubber Latex Balloons (84 Kgs) having re-determined value of **Rs. 4,619/-** is liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962 for non-compliance of BIS;

(v) Whether penalties under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962 are imposable upon the importer M/s. SAMYAK & CO.

**13.1** Regarding the first issue, I find that based on the examination conducted under Panchnama dated 07.11.2025, significant discrepancies were found between the declared goods and the actual goods found in the container. The examination revealed that several items were mis-declared in terms of quantity - 100% Polyester Fabric for Curtain was found to be 1,581 Kgs against declared 837 Kgs, Assorted Glass Beads was found to be 900 Kgs against declared 1,260 Kgs. Further, several items not declared in the Bill of Entry were found including Bamboo Skewers (320 Kgs) and Natural Rubber Latex Balloons (84 Kgs).

**13.2** I find that sample of "100% Polyester Fabric for Curtain" was sent to CRCL, Kandla which vide Test Report confirmed that the goods are correctly described as 100% Polyester Fabric. However, sample of "PU Fabric (for Womens Bag)" was sent to CRCL, Kandla which reported that the goods declared under CTH 59032090 are actually "Plastic sheets of Polyurethane" correctly classifiable under CTH 39211390. This represents mis-classification as the goods are "other than Fabric".

**13.3** I find that the importer has violated Section 46(4) of the Customs Act, 1962 by not making a true declaration as to the contents of the Bill of Entry. Further, the importer has violated Section 46(4A) of the Customs Act, 1962 by not ensuring the accuracy and completeness of the information given in the Bill of Entry. The authorized representative of the importer vide statement dated 27.01.2026 has agreed with the findings of examination, acknowledged mis-declaration of items, and agreed with the CTHs ascertained by the Department.

**13.4** I find that the declared assessable value was **Rs. 17,19,403/-** for the goods covered under Bill of Entry No. 5399448 dated 30.10.2025. However, in view of the mis-declaration of quantity, non-declaration of items and mis-classification as discussed above, there exist sufficient grounds to doubt the truth and accuracy of the declared value.

**13.5** I find that as per Rule 12 of CVR, 2007, when the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, and after receiving further information or in the absence of a response, 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.

**13.6** I find that as per Rule 3(4) of CVR, 2007, if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rules 4 to 9. In the present case, the subject consignment comprises unbranded items of China origin and in absence of credible data of import of similar/identical goods, the value of these goods cannot be determined under Rules 4 to 8 of CVR, 2007.

**13.7** I find that accordingly, the value is to be determined under Rule 9 (Residual method) of CVR, 2007. The empanelled Chartered Engineer was engaged for valuation purposes and vide CE Opinion Certificate dated 15.01.2026, has provided the valuation of the goods. The Chartered Engineer has determined that the suggestive CIF value of the goods is **Rs. 22,66,683/-** (USD 25,554.486). The authorized representative of the importer vide statement dated 27.01.2026 has accepted the Chartered Engineer's valuation report.

**13.8** I find that the declared assessable value was **Rs. 17,19,403/-**, whereas the re-determined assessable value as per the Chartered Engineer's report is **Rs. 22,66,683/-**, showing an undervaluation of **Rs. 5,47,280/-**. This significant undervaluation coupled with mis-declaration of quantity, non-declaration of items and mis-classification clearly establishes that the declared value is not acceptable.

**13.9** In view of the above, I hold that the declared assessable value of **Rs. 17,19,403/-** is liable to be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and the same is re-determined at **Rs. 22,66,683/-** in terms of Rule 9 of CVR, 2007 based on the Chartered Engineer's valuation report dated 15.01.2026.

**14.1** Regarding the second issue, I find that Section 17(4) of the Customs Act, 1962 provides that "*where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.*" In the present case, I find that the self-assessment is incorrect as it is based on incorrect quantity, non-declaration of items, mis-classification and undervalued goods. The declared value has been rejected and re-determined as **Rs. 22,66,683/-** as discussed above. The duty liability needs to be re-calculated based on the re-determined assessable value.

**14.2** I find that as per the re-determined duty calculation in Table-F, supra, the total differential duty liability comes to **Rs. 1,19,990/-** for the entire consignment. However, the importer has requested vide letter dated 13.02.2026 for re-export of Natural Rubber Latex Balloons (84 Kgs) declared at Item Sr. No. 20 of the Bill of Entry. Since the said item is being allowed for re-export and will not be cleared for home consumption, the differential duty for goods releasable for home consumption needs to be re-calculated after excluding the duty pertaining to the said item. The differential duty attributable to Natural Rubber Latex Balloons is Rs. 2,031/-. Therefore, the differential duty payable for goods cleared for home consumption comes to **Rs. 1,17,959/-**.

**14.3** Therefore, I hold that the self-assessment done by the importer is not correct and Bill of Entry No. 5399448 dated 30.10.2025 needs to be re-assessed under Section 17(4) of the Customs Act, 1962. The differential duty payable for goods cleared for home consumption amounts to **Rs. 1,17,959/-** (Rupees One Lakh Seventeen Thousand Nine Hundred Fifty-Nine Only).

**15.1** Regarding the third issue, I find that Section 111(l) of the Customs Act, 1962 provides for confiscation of "*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.*" In the present case, I find that two different items viz. Bamboo Skewers and Natural Rubber Latex Balloons were found which were not declared at all in the Bill of Entry. Further, several items were found in excess of declared quantities including 100% Polyester Fabric for Curtain showing 1,581 Kgs vs 837 Kgs declared. This clearly establishes that there were goods not included and excess goods which were not included in the entry made under the Act.

**15.2** I find that Section 111(m) of the Customs Act, 1962 provides for confiscation of *"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 in the present case, the goods do not correspond with the entry made in the Bill of Entry in respect of quantity (100% Polyester Fabric for Curtain and Assorted Glass Beads), description (Bamboo Skewers and Natural Rubber Latex Balloons not declared), classification (PU Fabric mis-classified as fabric instead of plastic sheets) and value (undervaluation of Rs. 5,47,280/-). The CRCL Test Report confirmed that goods declared as "PU Fabric (for Womens Bag)" under CTH 59032090 are actually "Plastic sheets of Polyurethane" classifiable under CTH 39211390. I find that the importer has violated Section 46(4) of the Customs Act, 1962 by not making a true declaration as to the contents of the Bill of Entry. Further, the importer has violated Section 46(4A) of the Customs Act, 1962 by not ensuring the accuracy and completeness of the information given in the Bill of Entry. The significant discrepancies in quantity, description, classification and value clearly establish that the declaration made was false and incorrect.

**15.3** I find that the importer's acts of omission and commission have rendered the goods liable to confiscation. The non-declaration of 2 items, excess/short quantity, mis-classification of PU Fabric and significant undervaluation of Rs. 5,47,280/- collectively establish that the goods do not correspond with the entry made under the Act. Therefore, I hold that the goods imported vide Bill of Entry No. 5399448 dated 30.10.2025 having re-determined assessable value of the imported goods (except item Sr. No. 20 of Table-F, supra) **Rs. 22,62,064/-** are liable for confiscation under **Section 111(l)** and **Section 111(m)** of the Customs Act, 1962.

**16.1** Regarding the fourth issue, I find that the goods mentioned at Item Sr. No. 20 of the Table-F, supra namely Natural Rubber Latex Balloons (84 Kgs) which was found during examination but were not declared in the Bill of Entry. The importer vide statement dated 27.01.2026 stated that they "have not ordered for the above item and have actually received the wrong item."

**16.2** I find that the item "Natural Rubber Latex Balloons" being a toy product falls under the Bureau of Indian Standards (BIS) Compulsory Registration Scheme under the Toys (Quality Control) Order, 2020. As per the said Quality Control Order, such goods are required to conform to IS 9873 covering safety of toys. The importer failed to produce any BIS certificate for the said item.

**16.3** I find that goods falling under BIS compulsory registration scheme under the Toys (Quality Control) Order, 2020, when imported without valid BIS certification, are prohibited goods for import. Section 111(d) of the Customs Act, 1962 provides for confiscation of *"any goods which are imported or attempted to be imported... contrary to any prohibition imposed by or under this Act or any other law for the time being in force"*. I find that the Natural Rubber Latex Balloons were imported contrary to the Toys (Quality Control)

Order, 2020, thus the same are liable for confiscation under **Section 111(d)**. Further, as per Section 111(l) of the Customs Act, 1962, "*any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act*" are liable for confiscation. In the present case, Natural Rubber Latex Balloons were not included in the entry made in the Bill of Entry, thus also liable for confiscation under **Section 111(l)**. Additionally, these goods do not correspond with the entry made in the Bill of Entry in respect of description and value, thus also liable for confiscation under **Section 111(m)** of the Customs Act, 1962.

**16.4** Therefore, I find that the goods mentioned at Item Sr. No. 20 of the Table-F, namely Natural Rubber Latex Balloons (84 Kgs), having value of **Rs. 4,619/-** are liable for confiscation under Section 111(d), 111(l) and Section 111(m) of the Customs Act, 1962.

**17.1** Regarding the fifth issue, I find that Natural Rubber Latex Balloons (84 Kgs) valued at **Rs. 4,619/-** are prohibited goods as they were imported without mandatory BIS certification under the Toys (Quality Control) Order, 2020. The importer, by importing these goods without BIS certificate, has done an act which has rendered the goods liable to confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962. Section 112(a)(i) of the Customs Act, 1962 provides for penalty on any person 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. Therefore, penalty under **Section 112(a)(i)** of the Customs Act, 1962 is imposable on the importer M/s. SAMYAK & CO for importing prohibited goods without mandatory BIS certification.

**17.2** I find that Section 112(a)(ii) of the Customs Act, 1962 provides for penalty in the case of dutiable goods, other than prohibited goods, on any person 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. In the present case, I find that the importer has imported undervalued goods with differential duty liability of **Rs. 1,19,990/-**. The importer's deliberate acts of significant undervaluation have rendered the goods liable to confiscation under Section 111(m) of the Customs Act, 1962. These acts of omission and commission attract penalty under **Section 112(a)(ii)** of the Customs Act, 1962.

**17.3** Further, I find that Section 114AA provides for penalty for use of false and incorrect material. I find that the investigation clearly establishes that the importer knowingly or intentionally made false and incorrect declarations in the Bill of Entry. Specifically, Natural Rubber Latex Balloons and Bamboo Skewers were completely not declared; quantities of 100% Polyester Fabric for Curtain and Assorted Glass Beads were grossly mis-declared; PU Fabric was mis-classified; Natural Rubber Latex Balloons were imported without mandatory BIS certification; The entire consignment was grossly undervalued by **Rs. 5,47,280/-**. These declarations were material to the assessment of customs duty and clearance of goods. Had the true description, quantity, classification and value been declared, significantly higher duty would have been payable and the prohibited goods (Natural Rubber Latex Balloons without BIS) would not have been allowed clearance. This constitutes use of false and incorrect material in the Bill of Entry in material particulars for the transaction of business under the Customs Act, 1962. Therefore, penalty under **Section 114AA** is also imposable on the importer M/s. SAMYAK & CO.

**17.4** Therefore, I find that penalties under Sections **112(a)(i)**, **112(a)(ii)** and **114AA** of the Customs Act, 1962 are imposable upon the importer M/s. SAMYAK & CO.

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

*"125. Option to pay fine in lieu of confiscation- (1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit..."*

**18.2** In the present case, since the imported goods covered under Bill of Entry No. 5399448 dated 30.10.2025 (except Item Sr. No. 20 of Table-F, supra), having re-determined value of Rs. 22,62,064/- are not prohibited goods, I find it appropriate to give the importer an option to redeem the confiscated goods on payment of appropriate redemption fine under Section 125 of the Customs Act, 1962 for clearance for home consumption.

**18.3** Further, I find that the importer vide their letter dated 13.02.2026 has requested permission for re-export of Item Sr. No. 20 of Table-F, supra as Natural Rubber Latex Balloons. In the present case, since the Natural Rubber Latex Balloons having value of Rs. 4,619/- are found to be prohibited goods which were imported without mandatory BIS certification under the Toys (Quality Control) Order, 2020 and such certification has not been produced by the importer, the goods cannot be cleared for home consumption. However, I find that the nature of the violation is a regulatory compliance issue concerning mandatory BIS certification for toy products. Further, the importer has stated that these goods were received by mistake and were not ordered. In exercise of discretionary powers under Section 125(1) of the Customs Act, 1962, considering the importer's specific request for re-export, I allow re-export of the confiscated prohibited goods (Natural Rubber Latex Balloons - 84 Kgs) on payment of redemption fine, with the condition that the said goods shall be re-exported and not cleared for home consumption.

### ORDER

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

**(i)** The declared assessable value of **Rs. 17,19,403/-** is rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and the same is re-determined at **Rs. 22,66,683/-** (Rupees Twenty-Two Lakh Sixty-Six Thousand Six Hundred Eighty-Three Only) in terms of Rule 9 of CVR, 2007;

**(ii)** I reject the self-assessment of SEZ Bill of Entry No. 5399448 dated 30.10.2025 and order to re-assess the same under Section 17(4) of the Customs Act, 1962. The differential duty for the goods cleared for home consumption comes out to **Rs. 1,17,959/-** (Rupees One Lakh Seventeen Thousand Nine Hundred Fifty Nine Only) as discussed in para **14.3**, supra;

**(iii)** I order to confiscate the imported goods covered under SEZ Bill of Entry No. 5399448 dated 30.10.2025 having re-determined assessable value of imported goods (except item Sr. No. 20 of Table-F, supra) **Rs. 22,62,064/-** (Rupees Twenty-Two Lakh Sixty Two Thousand Sixty Four Only), under **Sections 111(l)** and **111(m)** of the Customs Act, 1962. However, I give option to the importer to redeem the said goods for home consumption under Section 125 of the Customs Act, 1962 on payment of Redemption Fine of **Rs. 2,26,000/-** (Rupees Two Lakh Twenty Six Thousand Only);

**(iv)** I order confiscation of the goods mentioned at Sr. No. 20 of Table-F, supra, namely

Natural Rubber Latex Balloons (84 Kgs) having re-determined value of **Rs. 4,619/-** under Sections **111(d)**, **111(l)** and **111(m)** of the Customs Act, 1962. However, considering the importer's request for re-export, I give option to the importer to redeem the said goods for **re-export** only under Section 125 of the Customs Act, 1962 on payment of Redemption Fine of **Rs. 4,000/-** (Rupees Four Thousand Only);

(v) I impose penalty of **Rs. 5,000/-** (Rupees Five Thousand Only) under **Section 112(a)(i)** of the Customs Act, 1962 on the importer M/s. SAMYAK & CO;

(vi) I impose penalty of **Rs. 11,000/-** (Rupees Eleven Thousand Only) under **Section 112(a)(ii)** of Customs Act, 1962 on the importer M/s. SAMYAK & CO;

(vii) I impose penalty of **Rs. 25,000/-** (Rupees Twenty Five Thousand Only) under **Section 114AA** of Customs Act, 1962 on the importer M/s. SAMYAK & CO.

**20.** This order is issued without prejudice to any other action that may be taken against the importer or any other person under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Republic of India.

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

**To,**

M/s. SAMYAK & CO (IEC: AYNPR3011P)  
2nd Floor, 12 Malad, Satkar CHS,  
Kishan Cross Road, MALAD WEST,  
MUMBAI SUBURBAN - 400064

**Copy to:**

1. The Deputy Commissioner, SIIB, Customs House, Mundra
2. The Deputy Commissioner, Review, Customs House, Mundra
3. The Deputy Commissioner, TRC, Custom House, Mundra
4. The Deputy Commissioner, EDI, Customs House, Mundra
5. The Deputy Commissioner, APSEZ, Mundra
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