

	<p style="text-align: center;">प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा OFFICE OF THE PRINCIPAL COMMISSIONER, CUSTOM HOUSE, MUNDRA Port User Building (PUB), Mundra (Gujarat – 370421) ई-मेल/ E-Mail: group4-mundra@gov.in</p>
A फा .सं / .FILE NO.	CUS/APR/INV/828/2025-Gr.-4-O/o Pr Commr-Cus-Mundra
B मूल आदेश सं. ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/446/2025-26
C द्वारा पारित किया गया PASSED BY	Dipak Zala Additional Commissioner of Customs Custom House, Mundra
D आदेश की तिथि DATE OF ORDER	18-12-2025
E जारी करने की तिथि DATE OF ISSUE	18-12-2025
F कारण बताओ नोटिस सं एवं तिथि SCN NUMBER & DATE	IMPORTER REQUESTED FOR WAIVER in PH & SCN vide submission on 15.12.2025
G नोटिसीपार्टी / आयातक/ NOTICEE/ PARTY/ IMPORTER	M/s. Doltas Business Solutions Private Limited (IEC: AAICD6899D) 141, First floor, Vardhman Diamond, Desh Bandhu Gupta Road, Delhi, New Delhi-110055
H डिन सं .DIN NUMBER	20251271MO0000000B29

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

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

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”

“The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से साठ दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए -

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –

5. 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.

6. अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.

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

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

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

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

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1. Brief facts of the Case:

As per Investigation report No. 188/2025-26 dated 12.12.2025 issued by SIIB Section, Customs House, Mundra, M/s Doltas Business Solutions Private Limited, (IEC: AEIFS9629D) having office at, 141, First floor, Vardhman Diamond, Desh Bandhu Gupta Road, Delhi, New Delhi-110055 (hereinafter referred as 'the said importer') has filed Bill of Entry No. 5465396 dated 03.11.2025 at APSEZ(INAJM6). The importer has filed Z Type Bill of Entry No. 5465396 dated 03.11.2025 (hereinafter referred as 'the said BE'). On the basis of risk analysis of NCTC it appears that the goods covered under Bill of Entry No. 5465396 dated 03.11.2025 (Bill of Lading No. GOSUNGB20567110 dated 12.10.2025) filed by the importer may have potential mis-declaration/concealment. Accordingly, the BE was put on hold by the SIIB/Mundra. The details of the Bill of Entry are as below:

Table-I

Sr. No.	Z-BE No./ Date	Container No.	BL No./ Date	Goods Declared		Quantity (in Pcs)
				HSN	Description	
1	5465396 dated 03.11.2025	JXLU6464333	GOSUNGB20567110 dated 12.10.2025	83089040	Handle for Trolley Bags	185800
				83089040	Pull Road for Trolley Bags	18800

The importer has declared the total packages as 1382 in the said Bill of Entry.

2. Examination of the Goods:

The goods were examined by the Officer of SIIB, Mundra under Panchnama dated 13.11.2025 at the premises of M/s Shoolin Trade Link LLP (AEIFS9629D), Plot No. 11A, Block No. 11B, Sector 12S, Light Eng, Adani Port &

SEZ, Mundra in the presence of 02 independent panchas and Shri Pranjal Singh, Manager at M/s. Shoolin Trade Link LLP and authorised representative of the importer M/s. Doltas Business Solutions Private Limited. Shri Pranjal Singh provides the weighment slip of the container, the details of which are found as below:

Table-II

Sr. No.	BE No. & Date	Container No.	Gross Weight of goods as per Bill of Lading (in Kgs.)	Gross Weight of container as per weighment slip (in Kg)
1.	5465396 dated 03.11.2025	JXLU6464333	21,710 Kgs	25,550 Kgs

Upon deducting tare weight of the container i.e. 3,700 Kgs, the net weight of the cargo comes to 21,850 Kgs.

Further, the officer from SIIB checked the seal intact on the container and verified the seal no. from the Bill of Lading and same was found as per BL. After verification the seal of container was cut and doors were open. On opening of the door of container, it was observed that the container was stuffed with corrugate cartons wrapped with pp bags of multiple colours. Thereafter, the cargo was destuffed and arranged as per the type of packaging in the warehouse of the SEZ Unit by the labourers arranged by Shri Pranjal Singh. Upon counting, a total of 850 cartons (wrapped in different colour PP Bags) and 165 PP Bags are found stuffed in the said container. Thereafter, the customs officer opened all the carton boxes one by one and found that there were several types of goods in the cartons i.e. Trolley handles, Pull Rod for Trolley Bags, Socket Screws, Door Mat, Cutter Knife, Cutter Blades and Trolley Lock, however, in the Bill of entry/invoice/packing list there were only 2 types of goods were mentioned i.e. Handle for Trolley Bags and Pull Rod for Trolley Bags.

Then the customs officer segregated the carton boxes containing different type of goods and got weighment done of each type of cargo on random basis. The details of all the items, found during examination were as detailed in below table:

Table-III

Sr. No.	Description of the goods	No. of Carton/PP Bags	Avg weight of carton/PP Bag	No. of Piece per carton	Total Qty in PCS/Kgs
1.	Handle for Trolley Bags	110 Cartons	24.07 Kgs	500	55,000 Pieces
2.	Pull Rod for Trolley Bags	325 Cartons	20.74 Kgs	30	9,750 Pieces
3.	Socket Screw with Knurling Cup Point	102 Cartons	30.72 Kgs (Including Packing)	Assorted	3060 Kgs
4.	Door Mat – Small Size	83 PP Bags	12.64 Kgs	50	4150 Pieces
5.	Cutter Knife	25 Cartons	4.02 Kgs	1440	36000 Pieces
6.	Door Mat-Large	82 PP Bags	24.5 Kgs	50	4100

	Size				Pieces
7.	Cutter Blades-Type 1	28 Cartons	25.22 Kgs	10000	280000 Pieces
8.	Cutter Blades-Type 2	50 Cartons	28.15 Kgs	7200	360000 Pieces
9.	Cutter Blades-Type 3	150 Cartons	18.84 Kgs	4000	600000 Pieces
10.	Trolley Lock	60 Cartons	21.02 Kgs	500	30000 Pieces

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From the above it clearly appears that the importer has mis-declared the goods to evade the Customs Duty. The importer has declared 02 items as mentioned in above Table-I. However, on examination of the goods total 10 items were found and the details of the same are mentioned above Table-III.

3. Classification of the Goods:

The importer has declared 02 items as mentioned in above Table-I in the said BE. However, on examination of the goods total 10 items were found and the details of the same are in mentioned above Table-III. As the misdeclared goods were found on the examination the CTH of the said goods needs to be determined.

Socket Screw:

The goods Socket Screw were found mis-declared during the course of examination. Accordingly, CTH for the goods needs to be re-determined. The CTH Tariff Heading 7318 covers the goods Socket Screw. The relevant extracts of the CTH is as follows:

7318 SCREWS, BOLTS, NUTS, COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL

Threaded articles:

7318 11- Coach screws:

7318 11 10 --- Machine screws kg. 15% -

7318 11 90 --- Other kg. 15% -

7318 12 00 -- Other wood screws kg. 15% -

7318 13 00 -- Screw hooks and screw rings kg. 15% -

7318 14 00 -- Self-tapping screws kg. 15% -

7318 15 00 -- Other screws and bolts, whether or not with their kg. *25%

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From the above it clearly appears that the correct CTH for the goods Socket screw is 73181500.

Door Mat:

The goods Door Mat were found mis-declared during the course of examination. Accordingly, CTH for the goods needs to be re-determined. The CTH Tariff Heading 5703 covers the goods Door Mat. The relevant extracts of the CTH is as follows:

5703 CARPETS AND OTHER TEXTILE FLOOR COVERINGS, (INCLUDING TURF), TUFTED, WHETHER OR NOT MADE UP

5703 90 - Of other textile materials:

5703 90 10 --- Carpets and other floor coverings, of cotton, other than durries

5703 90 20 --- Carpets and floor coverings of Coir m²

5703 90 90 --- Other m²

From the above it clearly appears that the correct CTH for the goods Door Mat is 57039090.

Cutter Knife:

The goods Cutter Knife were found mis-declared during the course of examination. Accordingly, CTH for the goods needs to be re-determined. The CTH Tariff Heading 8211 covers the goods Cutter Knife. The relevant extracts of the CTH is as follows:

8211 KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR

8211 10 00 -Sets of assorted articles kg. 10% -

- Other :

8211 91 00 -- Table knives having fixed blades kg. 10% -

8211 92 00 -- Other knives having fixed blades kg. 10% -

8211 93 -- Knives having other than fixed blades:

8211 93 10 --- Pocket knives kg. 10% -

8211 93 90 --- Other kg. 10% -

8211 94 00 -- Blades kg. 10% -

8211 95 00 -- Handles of base

From the above it clearly appears that the correct CTH for the goods Cutter Knife is 82119390.

Cutter Blade:

The goods Cutter Blade were found mis-declared during the course of examination. Accordingly, CTH for the goods needs to be re-determined. The CTH Tariff Heading 8211 covers the goods Cutter Blade. The relevant extracts of the CTH is as follows:

8211 KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR

8211 10 00 -Sets of assorted articles kg. 10% -

- Other :

8211 91 00 -- Table knives having fixed blades kg. 10% -

8211 92 00 -- Other knives having fixed blades kg. 10% -

8211 93 -- Knives having other than fixed blades:

8211 93 10 --- Pocket knives kg. 10% -

8211 93 90 --- Other kg. 10% -

8211 94 00 -- Blades kg. 10% -

8211 95 00 -- Handles of base

From the above it clearly appears that the correct CTH for the goods Cutter Blade is 82119400.

Trolley Lock:

The goods Trolley Lock were found mis-declared during the course of examination. Accordingly, CTH for the goods needs to be re-determined. The CTH Tariff Heading 8301 covers the goods Trolley Lock. The relevant extracts of the CTH is as follows:

8301 PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING

ARTICLES, OF BASE METAL

8301 10 00 - Padlocks u 20% -

8301 20 00 - Locks of a kind used for motor vehicles u 15% -

8301 30 00 - Locks of a kind used for furniture u 20% -

8301 40 - Other locks :

8301 40 10 --- Combination locks u 20% -

8301 40 90 --- Other

From the above it clearly appears that the correct CTH for the goods Trolley lock is 83014010.

The details of re-determined CTH of the all goods is as below:

Table-IV

Sr. No.	Description of Goods	Declared CTH	Re-determined CTH
1	Handle for Trolley Bags	83089040	83089040
2	Pull Rod for Trolley Bags	83089040	83089040
3	Socket Screw with Knurling Cup Point	-	73181500
4	Door Mat – Small Size	-	57039090
5	Cutter Knife	-	82119390
6	Door Mat-Large Size	-	57039090
7	Cutter Blades-Type 1	-	82119400
8	Cutter Blades-Type 2	-	82119400
9	Cutter Blades-Type 3	-	82119400
10	Trolley Lock	-	83014010

4. Rejection and Re-Determination of Valuation:

4.1. The inconsistency observed in filing the Bill of Entry suggests deliberate mis-declaration. In the Bill of Entry No. 5465396 dated 03.11.2025, submitted by the importer, the quantities declared, as detailed in Table I above, however, during examination, mis-declaration w.r.t quantity and goods not declared found, as listed in Table III above.

4.2. As there is mis-declaration in the Bill of Entry No. 5465396 dated 03.11.2025, in terms of quantity/classification of the goods imported thus they were liable to be re-assessed under section 17(4) of the Customs Act, 1962. Since, mis-declaration of the goods, which have relevance to value, was noticed, the declared value of the undeclared goods is liable to be determined in terms of Rule 12, explanation 1 (i), of the Customs Valuation Rules (CVR), 2007, 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, A Chartered Engineer was appointed for the valuation of the goods. The Chartered Engineer vide his report ref no. ABJ:INSP:CE:MUN:SIIB:SH:DOL:25-26:16 dated 11.12.2025 has suggested the valuation of the imported goods as under:

Table-V

Sr. No.	Item	Total Quantity	Unit	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity -Per Unit in USD (Approx.)	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)	Total Suggestive C.I.F. Value by C.E. (in INR), \$=88.70
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1	Handle for Trolley Bags	55,000	PCS	0.05	2750	243925
2	Pull Rod for Trolley Bags	9,750	PCS	0.35	3412.5	302688.8
3	Socket Screw with Knurling Cup Point	3060	KGS	1.49	4559.4	404419
4	Door Mat – Small Size	4150	PCS	0.17	705.5	62577.85
5	Cutter Knife	36000	PCS	0.022	792	70250.4
6	Door Mat- Large Size	4100	PCS	0.35	1435	127284.5
7	Cutter Blades-Type 1	280000	PCS	0.006	1680	149016
8	Cutter Blades-Type 2	360000	PCS	0.01	3600	319320
9	Cutter Blades-Type 3	600000	PCS	0.015	9000	798300
10	Trolley Lock	30000	PCS	0.045	1350	119745
Total						25,97,526/-

4.3. As per inspection report valuation opinion of Govt Approved Emplaned Chartered Engineer provided vide Ref: - ABJ:INSP:CE:MUN:SIIB:SH:DOL:25-26:16 dated 11.12.2025, it appears that goods imported vide Bill of Entry No. 5465396 dated 03.11.2025 filed by M/s Doltas Business Solutions Private Limited, 141, First floor, Vardhman Diamond, Desh Bandhu Gupta Road, Delhi, New Delhi-110055 have been under-valued. The CE re-determined the value of the goods as Rs. 25,97,526/- instead of declared value of Rs. 10,85,342/-.

5. Thus, the valuation of the imported items needs to be rejected under Rule 12 of the CVR, 2007 and need to be re-determined. The valuation of all the

items under import is required to be re-determined under Rule 9 of the Rules, *ibid* read with Rule 47 (4) and 48 (2) of the SEZ Rules, 2006 by way of valuation report of the Chartered Engineer on the basis of market research as discussed in Para-above. As per the report submitted by the Chartered Engineer (for CIF Value), the Assessable Value of the said imported goods is liable to be re-determined to **Rs. 25,97,526/-** [29284.4 USD X Exchange Rate of Rs. 88.70 INR].

5.1. The importer M/s Doltas Business Solutions Private Limited, 141, First floor, Vardhman Diamond, Desh Bandhu Gupta Road, Delhi, New Delhi-110055 vide letter dated 12.12.2025 has submitted that they accept the CE inspection and valuation report as determined by the Chartered Engineer Report dated 12.12.2025. The importer has further requested not to issue SCN or PH in the matter and adjudicate the matter accordingly. The importer has also submitted that they are ready to pay applicable fine and penalty as will be imposed by the adjudicating authority and requested for release of the goods.

6. **Re-determination of Duty:**

6.1. Based on the foregoing paragraphs, it is evident that the importer has attempted to evade payment of duties and taxes by mis-declaring, Mis-classifying and undervaluing the imported goods. The duty liability for the goods found during examination is ascertained as under:

Table-VI

Sr. no.	Item	Total Quantity	Unit	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)/ per Pcs	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)	Total Suggestive C.I.F. Value by C.E. (in INR), \$= 88.70	BCD @ 10%	SWS @ 10% of BCD	IGST @ 18%	Total Duty (in Rs.)
1	Handle for Trolley Bags	55,000	PCS	0.05	2750	243925	24393	2439	48736	75568
2	Pull Rod for Trolley Bags	9,750	PCS	0.35	3412.5	302689	30269	3027	60477	93773
Sr. no.	Item	Total Quantity	Unit	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)/ per Pcs	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)	Total Suggestive C.I.F. Value by C.E. (in INR), \$= 88.70	BCD @ 15%	SWS @ 10% of BCD	IGST @ 18%	Total Duty (in Rs.)
3	Socket Screw with Knurling Cup Point	3060	KGS	1.49	4559.4	404419	60663	6066	84807	151536
				Total Suggestive	Total Suggestive	Total Suggestive		SWS		

Sr. no.	Item	Total Quantity	Unit	Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)/ per Pcs	Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)	C.I.F. Value by C.E. (in INR), \$= 88.70	BCD @ 20%	@ 10% of BCD	IGST @ 5%	Total Duty (in Rs.)
4	Door Mat – Small Size	4150	PCS	0.17	705.5	62578	12516	1252	3817	17584
Sr. no.	Item	Total Quantity	Unit	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)/ per Pcs	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)	Total Suggestive C.I.F. Value by C.E. (in INR), \$= 88.70	BCD @ 10%	SWS @ 10% of BCD	IGST @ 18%	Total Duty (in Rs.)
5	Cutter Knife	36000	PCS	0.022	792	70250	7025	703	14036	21764
Sr. no.	Item	Total Quantity	Unit	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)/ per Pcs	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)	Total Suggestive C.I.F. Value by C.E. (in INR), \$= 88.70	BCD @ 20%	SWS @ 10% of BCD	IGST @ 5%	Total Duty (in Rs.)
6	Door Mat- Large Size	4100	PCS	0.35	1435	127285	25457	2546	7764	35767
Sr. no.	Item	Total Quantity	Unit	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)/ per Pcs	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)	Total Suggestive C.I.F. Value by C.E. (in INR), \$= 88.70	BCD @ 10%	SWS @ 10% of BCD	IGST @ 18%	Total Duty (in Rs.)
7	Cutter Blades- Type 1	280000	PCS	0.006	1680	149016	14902	1490	29773	46165
8	Cutter Blades- Type 2	360000	PCS	0.01	3600	319320	31932	3193	63800	98925
9	Cutter Blades- Type 3	600000	PCS	0.015	9000	798300	79830	7983	159500	247313
Sr. no.	Item	Total Quantity	Unit	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)/ per Pcs	Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)	Total Suggestive C.I.F. Value by C.E. (in INR), \$= 88.70	BCD @ 20%	SWS @ 10% of BCD	IGST @ 18%	Total Duty (in Rs.)
10	Trolley Lock	30000	PCS	0.045	1350	119745	23949	2395	26296	52640

	Total				29284.4	2597526	310934	31093	499007.6	8,41,035/-
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From the **Table VI above**, it appears that the total duty liability of the importer is Rs. 8,41,035/- (Rupees Eight Lakh Forty-One Thousand Thirty-Five Only).

6.2. The importer in the BE no. 5465396 dated 03.11.2025, has declared the value of the goods as Rs. 10,85,342/- 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. 3,36,238/-.

6.3. Based on the calculations from Table V, the importer is required to pay/levy a differential liability of Rs. 5,04,797/- (Rupees Five Lakh Four Thousand Seven Hundred Ninety Seven only) on the mis-declared/unclassified/undervalued goods after adjustment. This amount represents the additional duty and tax liability that the importer must pay due to the mis-declaration, misclassification and non-declaration of goods.

7. **Compliance of Import Policy and Other Allied Acts:**

7.1. The importer has declared 02 items as mentioned in above Table-I. However, on examination of the goods total 10 items were found and the details of the same is mentioned above Table-III. These all 10 items are allowed for import freely except the goods mentioned at Sr. No. 3 of Table-III. The import of the goods Socket screw is prohibited if the CIF value is below to Rs. 129/Kgs vide DGFT Notification No. 55/2023 dated 03.01.2024. The relevant portions of DGFT Notification No. 55/2023 dated 03.01.2024 is as below:

To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-Section (ii)

Government of India

Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade

Notification No. 55/2023

New Delhi, Dated: 3 January, 2024

Subject: Amendment in Import Policy and Policy condition of Screws covered under HS code 7318 of Chapter 73 of Schedule —I (Import Policy) of ITC (HS) 2022.

S.O. (E): In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amends the import policy and policy condition for specific HS codes covered under Chapter 73 of the ITC (HS), 2022, Schedule-I (Import Policy) as under:

HS code	Item Description	Existing Import Policy	Existing Policy Condition	Revised Import Policy	Revised Policy Condition
73181110	Threaded articles:	Free	Subject to	Prohibited	However, import is

	-- Coach Screws -- Machine screws		Policy condition no. 2 and 3 of this Chapter		"Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181190	Threaded articles: -- Coach Screws -- Other	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181200	Threaded articles: -- Other wood screws	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181300	Threaded articles: -- Screw hooks and screw rings	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181400	Threaded articles: -- Self-tapping screws	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181500	Threaded articles: -- Other screws and bolts, whether or not with their nuts or washers	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181900	Threaded articles:	Free	Subject to	Prohibited	However, import is

	-- Other		Policy condition no. 2 and 3 of this Chapter		"Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
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Effect of the notification:

The Import Policy of Screws under ITC (HS) Codes 73181110, 73181190, 73181200, 73181300, 73181400, 73181500 and 73181900 is revised from "Free" to "Prohibited". However, import shall be "Free" if CIF value is Rs. 129/- or above per Kg.

7.2. Further, the goods mentioned at Sr. No. 3 of the Table-III were Socket Screw and the importer has not declared the goods in the said BE. The correct classification of the goods is 73181500 and same comes under purview of compulsory registration under Steel Import Monitoring System as per DGFT Notification No. 17/2015-2020 dated 05.09.2019 amended subsequently. The importer has mis-classified the goods and the said goods were not registered under SIMS.

8. LEGAL PROVISIONS:

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

8.2. As per Section 2 (39), '**smuggling**', in relation to any goods, means *any act or omission which will render such goods liable to confiscation under section 111 or section 113;*

8.3. **SECTION 46** of the Act, prescribes that the importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.

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

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

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

(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.

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

Any person, -

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

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

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

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

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

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

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

8.6. **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.*

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

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

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

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

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

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

8.8. **SECTION 125** provides the Option to pay fine in lieu of confiscation as under:

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

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

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

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

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

pending.

8.9. 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.

9. **OUTCOME OF THE INVESTIGATION:**

9.1. As discussed in foregoing paras, it appears that the goods imported and covered under Bill of Entry No. 5465396 dated 03.11.2025 have been mis-declared by the said importer in terms of description and quantity. In fact, a lot of mis-declared goods were found during the course of examination. Out of these mis-declared goods, the goods socket screw is prohibited for import as per DGFT Notification No. 55/2023 dated 03.01.2024. The importer also under-valued the declared goods.

9.2. The importer has declared 02 items as mentioned in above Table-I in the said BE. However, on examination of the goods total 10 items were found and the details of the same is mentioned above Table-III. As the misdeclared goods were found on the examination the CTH of the said goods needs to be determined. The re-determined CTH of the goods is as below:

Sr. No.	Description of Goods	Declared CTH	Re-determined CTH
1	Handle for Trolley Bags	83089040	83089040
2	Pull Rod for Trolley Bags	83089040	83089040
3	Socket Screw with Knurling Cup Point	-	73181500
4	Door Mat – Small Size	-	57039090
5	Cutter Knife	-	82119390
6	Door Mat-Large Size	-	57039090
7	Cutter Blades-Type 1	-	82119400
8	Cutter Blades-Type 2	-	82119400
9	Cutter Blades-Type 3	-	82119400
10	Trolley Lock	-	83014010

9.3. Here, it is pertinent to mention that the importer has declared assessable value of these items as **Rs. 10,85,342 /-** in the Bill of Entry No. 5465396 dated 03.11.2025 filed by them, which is otherwise re-determined to the tune of **Rs. 25,97,526/-** in terms of Rule 9 of CVR, 2007 as per the inspection conducted by the Chartered Engineer as discussed in foregoing paras. Thus, the valuation of the imported item shown at B.E needs to be rejected under Rule 12 of the CVR, 2007 and needs to be re-determined as **Rs. 25,97,526/-** in terms of Rule 9 of CVR, 2007. Accordingly, it appears that the importer has contravened Section 14 and Section 46 of the Customs Act, 1962 read with Rule 11 of the CVR, 2007 in as much as they failed to declare correct value of the goods in the Customs document filed by them.

9.4. The importer in the BE no. 5465396 dated 03.11.2025, has declared the value of the goods as Rs. 10,85,342/- 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. 3,36,238/-. Based on the calculations from Table VI, the importer is required to pay/levy a differential liability of Rs. 5,04,797/- (Rupees Five Lakh Four Thousand Seven Hundred Ninety Seven only) on the mis-declared/unclassified/undervalued goods after adjustment. This amount represents the additional duty and tax liability that the importer must pay due to the mis-declaration, misclassification and non-declaration of goods.

9.5. The importer has declared 02 items as mentioned in above Table-I. However, on examination of the goods total 10 items were found and the details of the same is mentioned above Table-III. These all 10 items are allowed for

import freely except the goods mentioned at Sr. No. 3 of Table-III. The import of the goods Socket screw is prohibited if the CIF value is below to Rs. 129/Kgs vide DGFT Notification No. 55/2023 dated 03.01.2024. The relevant portions of DGFT Notification No. 55/2023 dated 03.01.2024 is as below:

To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-Section (ii)

Government of India

Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade

Notification No. 55/2023

New Delhi, Dated: 3 January, 2024

Subject: Amendment in Import Policy and Policy condition of Screws covered under HS code 7318 of Chapter 73 of Schedule —I (Import Policy) of ITC (HS) 2022.

S.O. (E): In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amends the import policy and policy condition for specific HS codes covered under Chapter 73 of the ITC (HS), 2022, Schedule-I (Import Policy) as under:

HS code	Item Description	Existing Import Policy	Existing Policy Condition	Revised Import Policy	Revised Policy Condition
73181110	Threaded articles: -- Coach Screws -- Machine screws	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181190	Threaded articles: -- Coach Screws -- Other	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181200	Threaded articles: -- Other wood screws	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this

					Chapter
73181300	Threaded articles: -- Screw hooks and screw rings	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181400	Threaded articles: -- Self-tapping screws	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181500	Threaded articles: -- Other screws and bolts, whether or not with their nuts or washers	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181900	Threaded articles: -- Other	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is Rs. 129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter

Effect of the notification:

The Import Policy of Screws under ITC (HS) Codes 73181110, 73181190, 73181200, 73181300, 73181400, 73181500 and 73181900 is revised from "Free" to "Prohibited". However, import shall be "Free" if CIF value is Rs. 129/- or above per Kg.

9.6. Further, the goods mentioned at Sr. No. 3 of the Table-III were Socket Screw and the importer has not declared the goods in the said BE. The correct classification of the goods is 73181500 and same comes under purview of compulsory registration under Steel Import Monitoring System as per DGFT Notification No. 17/2015-2020 dated 05.09.2019 amended subsequently. The importer has mis-classified the goods and the said goods were not registered under SIMS.

9.7. Further, it is also found that the goods "Socket Screw" having re-determined valued at total **Rs. 4,04,419/-** imported by the said importer are prohibited as per DGFT Notification no. 55/2023, which are importable if the CIF value is Rs. 129/Kgs or above. However, the importer has not declared the

goods in the said BE. Further, the importer has also not applied for the SIMS as the goods was not declared by him in the said BE. In view of the above, it appears that the said goods have become prohibited for import and accordingly, are liable for confiscation under the provisions of Section 111 (d), 111(l) & 111(m) of the Customs Act, 1962. Further, the goods having re-determined value of Rs. **21,93,107/-** were found mis-declared in terms of quantity and mis-declaration. Accordingly, the said goods are liable for confiscation under the provisions of Section 111(l) & 111(m) of the Customs Act, 1962. Accordingly, the importer has also rendered themselves liable for penal action under Section 112 (a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962.

10. WAIVER OF SHOW CAUSE NOTICE AND PERSONAL HEARING: -

The importer vide letter dated 15.12.2025 has submitted that they are agreed with the valuation opined by the Chartered Engineer in his report and requested to decide the matter on merit and they do not want any SCN and PH in the matter and ready to pay fine and penalty in the matter & further requested for permission to release of the goods at the earliest. Further importer has submitted the SIMS for the Item No. at Sr. 3 of the Table- III under Bill of Entry No. 5465396 dated 03.11.2025.

11. DISCUSSION AND FINDINGS:

I have carefully gone through the records of the case, investigation report dated 12.12.2025, valuation report by empanelled Chartered Engineer and the applicable provisions of law. The importer, M/s KK Industries, vide letter dated 12.12.2025 has requested for waiver of Show Cause Notice and Personal hearing. Thus, the principles of Natural Justice as provided in Section 122a of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on records. The issue to be decided by me are:

- i. Whether the declared description, quantity, Item No. and classification of the goods mentioned in the Bill of Entry No. 5465396 dated 03.11.2025 is liable to be rejected and same needs to be re-determined as per the Table-III and Table IV.
- ii. Whether the declared value of the goods imported under Bill of Entry No. 5465396 dated 03.11.2025, i.e. Rs. 10,85,342 /- (Rupees Ten Lakh Eighty-Five Thousand Three Hundred Forty-Two) is liable to be rejected, under Rule 12 of the CVR, 2007 and is required to be re-determined as Rs. 25,97,526/- in terms of Rule 9 of CVR,2007.
- iii. Whether the self-assessment done by the importer is liable to be rejected and the Bill of Entry No. 5465396 dated 03.11.2025 needs to be re-assessed with the differential duty of Rs. 5,04,797/- under Section 17(4) of the Customs Act, 1962, if the goods will be released for Home Consumption by the adjudicating authority.
- iv. Whether the imported goods mentioned at Sr. No. 3 of Table-III under Bill of Entry No. 5465396 dated 03.11.2025 having re-determined value of Rs. 4,04,419/- is liable for confiscation under Section 111(d), Section 111(l) & Section 111(m) of the Customs Act, 1962.
- v. Whether the imported goods other than the goods mentioned at Sr. No. 3 of Table-III under Bill of Entry No. 5465396 dated 03.11.2025 having re-determined value of Rs. 21,93,107/- is liable for confiscation under Section 111(l) & Section 111(m) of the Customs Act, 1962.

vi. Whether Penalty under Section 112 (a)(i), 112 (a)(ii) and 114AA of the Customs Act, 1962 is imposable upon the importer.

12. Regarding the first issue, I find that the goods imported and covered under Bill of Entry No. 5465396 dated 03.11.2025 have been mis-declared by the said importer in terms of description and quantity. In fact, a lot of mis-declared goods were found during the course of examination. Out of these mis-declared goods, the goods socket screw is prohibited for import as per DGFT Notification No. 55/2023 dated 03.01.2024. The importer also under-valued the declared goods. The importer has declared 02 items as mentioned in above Table-I in the said BE. However, on examination of the goods total 10 items were found and the details of the same is mentioned above Table-III. Hence, it is clear that goods of the said bill of entry were mis-declared in terms of quantity. Since goods were found undeclared, they needs to be properly classified in order to quantify the Customs Duties and import conditions. Therefore, I find that the declared description, quantity, item No. and classification of the goods mentioned in the Bill of Entry no. 5465396 dated 03.11.2025 are liable for rejection and the same needs to be redetermined as per Table -III and Table IV.

13. Regarding the second issue, I find that inconsistency observed in filing of the Bill of Entry suggests deliberate undervaluation and mis-declaration of the goods. On opening of the door of container, it was observed that there were several types of goods in the cartons i.e. Trolley handles, Pull Rod for Trolley Bags, Socket Screws, Door Mat, Cutter Knife, Cutter Blades and Trolley Lock, however, in the Bill of entry/invoice/packing list there were only 2 types of goods were mentioned i.e. Handle for Trolley Bags and Pull Rod for Trolley Bags. Since, mis-declaration of the goods, which have relevance to value, was noticed, the declared value of the undeclared goods is liable to be determined in terms of Rule 12, explanation 1 (i), of the Customs Valuation Rules (CVR), 2007, by going sequentially from Rule 2 to 9 thereof. Determination of valuation. 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.

14. 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. 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. 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.

15. Hence, valuation of the goods is to be determined under residual method 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 report ref no. ABJ:INSP:CE:MUN:SIIB:SH:DOL:25 dated 11.12.2025 has

suggested the valuation of the goods. The Chartered Engineer, empanelled by the Government, determined the fair value of the goods to be Rs. 25,97,526/- (Rs. Twenty Five Lakh ninety Seven Thousand Five Hundred Twenty Six) in contrast to the declared value as Rs. 10,85,342/-. In view of the above, the declared value of the goods, i.e. Rs. 10,85,342/- is liable to be rejected and the same needs to be re-determined as Rs. 25,97,526/- as mentioned above in Table-V.

16. Regarding the third issue, the self assessment done by the importer is liable to be rejected and the BE needs to be re-assessed with the differential duty of Rs. /- under Section 17(4) of the Customs Act, 1962. I find that from the above discussion, it is evident that the importer has undervalued/misclassified the imported goods to evade payment of duties and taxes by. As per valuation done by the chartered engineer, empanelled by the government, the fair value of the goods amounts to be Rs. 25,97,526/- in contrast to the declared value as Rs. 10,85,342/-, resulting in the duty difference of Rs. 5,04,797/-. The duty liability for the imported goods as per re-determined value is ascertained. Therefore, I find that the self assessment done by the importer is liable for rejection and re-assessment of the bill of entry no. 5465396 dated 03.11.2025 should be done under Section 17(4) of the Customs Act, 1962.

17. Regarding the fourth issue, I find that the goods mentioned at Sr. no. 3 of the table-II under the Bill of Entry No. 5465396 dated 03.11.2025 having re-determined value of Rs. 4,04,419/-, is Socket Screw is rightly classified under CTH 73181500 and its import is subject to compulsory registration under the Steel Import Monitoring System (SIMS) as per DGFT Notification No. 17/2015-2020 dated 05.09.2019 amended subsequently. No import of the items of Chapter 73 may be effected without a valid SIMS registration number. This SIMS registration requirement enables the Government to monitor imports of steel/screws and to ensure compliance with any threshold or QCO conditions attached to the item. Customs will verify SIMS details at the time of clearance. Importers must submit advance information and obtain automatic registration via the SIMS online portal. The registration process includes payment of a registration fee (non-refundable) to obtain an automatic Registration Number. The SIMS registration may be applied not earlier than 60 days before the expected date of arrival of the consignment (i.e., there is a specified advance window for filing). The SIMS Registration Number issued is valid for a fixed period of 75 days from the date of issue (import must occur within that validity). The importer must quote the SIMS Registration Number and the registration expiry date in the Bill of Entry (BOE). Customs will cross-verify the SIMS registration details with the BOE before allowing clearance. Failure to declare/quote the SIMS number in the BOE is a breach of Policy Condition. Accordingly, in the present case, the goods were imported without a valid SIMS certificate, leading the goods covered under the Bill of Entry No. 5465396 dated 03.11.2025 liable for confiscation under the provisions of Section 111(d), 111(l) & 111(m) of the Customs Act, 1962. However, Importer has submitted SIMS certificate dated 18.12.2025 for Item at Sr. no.3 of the Table-III above. Therefore, I find that goods are fit for import.

18. Regarding the fifth issue, I find that the importer has misdeclared the goods; goods were found in excess quantity, undeclared and undervalued. In fact, a lot of mis-declared goods were found during the course of examination. Out of these mis-declared goods, the goods socket screw is prohibited for import as per DGFT Notification No. 55/2023 dated 03.01.2024. The importer also under-valued the declared goods. The importer has declared 02 items as mentioned in above Table-I in the said BE. However, on

examination of the goods total 10 items were found and the details of the same is mentioned above Table-III. Therefore, importer's acts of omission and commission, rendered the dutiable goods, other than the goods mentioned at Sr. no. 3 of Table-III under Bill of entry No. 5465396 dated 03.11.2025, mis-classified/undervalued and undeclared, with a re-determined assessable value of INR 21,93,107/-, liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962.

19. Regarding the sixth issue, whether the importer is liable for penalty under Section 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962.- I find that from the above discussion, it appears that the importer has intentionally misdeclared the quantity and mis-classified the goods to evade Customs Duty and mandatory SIMS registration. Further, importer has imported goods i.e. Socket Screw requires mandatory SIMS registration for the import. The importer has not provided any SIMS registration for the mis-declared goods at the time of import. In view of the above, imported has tried to imported the prohibited goods which are liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962 and rendered themselves also liable for penalty under Section 112(a)(i) of the customs Act, 1962.

20. Importer has also mis-declared and undervalued the dutiable goods i.e. goods other than at Sr. no. 3 of the Table-III above, leading the goods liable for the confiscation under Section 111(l) and 111(m) of the Customs Act, 1962, rendered the importer themselves also liable for penalty under Section 112(a)(ii) of the Customs Act, 1962, not exceeding ten percent of the duty sought to be evaded on goods other than mentioned at Sr. no.3 of the Table-III. In addition to this, as the importer has deliberately undervalues and misdeclared the goods, tried to import prohibited goods by the way of concealment, without proper compliance, which rendered him also liable for penalty under Section 114AA of the Customs Act, 1962.

21. In view of the facts above, I pass the following order.

ORDER

- i. I order to reject the declared total assessable value of goods as Rs. 10,85,342/-, quantity and classification of the Bill of Entry No. 5465396 dated 03.11.2025 and order to re-determine the value of the goods as Rs. 25,97,526/-.
- ii. I order to re-assess the Bill of Entry 5465396 dated 03.11.2025 with differential duty of Rs. 5,04,797/- under section 17(4) of the customs Act, 1962.
- iii. I order to confiscate the imported goods at Sr. 3 of Table-III under Bill of Entry No. 5465396 dated 03.11.2025, of re-determined assessable value 4,04,419/- under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods, on payment of redemption fine of Rs. 40,000/- (Rupees Forty Thousand only).
- iv. I order to confiscate the imported goods other than goods mentioned at Sr. No. 3 of the Table-III under Bill of Entry No. 5465396 dated 03.11.2025, of re-determined assessable value 21,93,107/- under

Section 111(l) and 111(m) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods, on payment of redemption fine of Rs. 2,10,000/- (Rupees Two Lakh Ten Thousand only).

- v. I impose a penalty of Rs. 20,000/- (Rupees Twenty Thousand only) on M/s Doltas Business Solutions Private Limited for Items at Sr. 3 of Table-III, un-declared and prohibited items of 5465396 dated 11.03.2025, u/s. 112 (a)(i) of the Customs Act, 1962.
- vi. I impose a penalty of Rs.50,000/- (Rupees Fifty Thousand only) on M/s Doltas Business Solutions Private Limited for goods other than goods mentioned at Sr. No. 3 of the Table-III under Bill of Entry No. 5465396 dated 03.11.2025 u/s. 112 (a)(ii) of the Customs Act, 1962.
- vii. I impose a penalty of Rs. 50,000/- (Rupees Fifty Thousand only) on M/s Doltas Business Solutions Private Limited u/s 114AA of the Customs Act, 1962.

22. This Order-in-Original is issued without prejudice to any other action that may be taken against the importer under the Customs Act, 1962 or any other law for the time being in force.

Additional Commissioner of Customs
Import Assessment
Custom House, Mundra

To,

M/s Doltas Business Solutions Private Limited (IEC: AAICD6899D)
141, First floor, Vardhman Diamond,
Desh Bandhu Gupta Road, Delhi,
New Delhi-110055

Copy to:-

1. The Addle Commissioner (PCA), Customs House, Mundra
2. The Assistant Commissioner (RRA/TRC/EDI), Custom House, Mundra.
3. Guard File