

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421. <b>Email- <a href="mailto:Group4-mundra@gov.in">Group4-mundra@gov.in</a></b></p>	
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<b>A</b>	<b>FILE NO./फ़ाइल संख्या</b>	CUS/APR/INV/295/2026-Gr-4
<b>B</b>	<b>OIO NO./आदेश संख्या</b>	MCH/ADC/ZDC/41/2026-27
<b>C</b>	<b>PASSED BY/जारीकर्ता</b>	Dipak Zala, ADDITIONAL COMMISSIONER, Customs House, Mundra.
<b>D</b>	<b>DATE OF ORDER/आदेश की तारीख</b>	22.04.2026
<b>E</b>	<b>DATE OF ISSUE/जारी करने की तिथि</b>	22.04.2026
<b>F</b>	<b>SCN No. &amp; Date/कारण बताओ नोटिस क्रमांक</b>	Importer requested for Waiver of PH & SCN vide mail dated 19.02.2026
<b>G</b>	<b>NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक</b>	M/s. Doltas Business Solutions Private Limited, 141, First floor, Vardhman Diamond, Desh Bandhu Gupta Road, Delhi, New Delhi-110055.
<b>H</b>	<b>DIN/दस्तावेज़ पहचान संख्या</b>	20260471MO0000816893

1. यह 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 आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

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

“सीमाशुल्क आयुक्त (अपील),  
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,  
नवरंगपुरा, अहमदाबाद 380 009”

“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
HAVING HIS OFFICE AT 4<sup>TH</sup> FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,  
NAVRANGPURA, AHMEDABAD-380 009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।

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

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

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

- (i) उक्त अपील की एक प्रति और A copy of the appeal, and  
(ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं०-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील ज्ञापन के साथ ड्यूटी/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

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

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

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

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### **BRIEF FACTS OF THE CASE**

M/s. Doltas Business Solutions Private Limited (IEC: AAICD6899D), having its address at 141, First floor, Vardhman Diamond, Desh Bandhu Gupta Road, Delhi, New Delhi-110055 (hereinafter referred to as 'the said importer') has filed Bill of Entry No. 6909850 dated 15.01.2026 at APSEZ. The importer has filed Z Type Bill of Entry No. 6909850 dated 15.01.2026 (hereinafter referred to as 'the said BE'). On the basis of intelligence shared by DRI Gandhidham it appears that the goods covered under Bill of Entry No. 6909850 dated 15.01.2026 (Bill of

Lading No. MEDUJH885462 dated 05.12.2025) filed by the importer may have been potential mis- declared or concealed. Accordingly, the B/E 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	Containers No.	BL No./ Date	Goods Declared		Quantity
				HSN	Description	
1.	6909850 dated 15.01.202 6	MSNU5912120 & TLLU7574223	MEDUJH885462 dated 05.12.2025	42021290	Luggage	925 SET
				73170019	Iron Nails	30585 Kgs

The importer has declared the total packages as 3423 in the said Bill of Entry.

**2. Examination of the Goods:**

The goods were examined by the Officer of SIIB, Mundra under Panchnama dated 28.01.2026 at the premises of M/s Shoolin Trade Link LLP (AEIFS9629D), Plot No. 11A, Bock No. 11B, Sector 12S, Light Eng, Adani Port & SEZ, Mundra in the presence of 02 individual panchas and authorised representative of the importer M/s. Doltas Business Solutions Private Limited and SEZ unit. Shri Pranjal Singh provided the weighment slip of the containers, the details of which are found as below:

**Table-II**

Sr. No.	BE No. & Date	Containers No.	Gross Weight of goods as per Bill of Lading (in Kgs.)	Gross Weight of Cargo as per weighment slip (in Kgs)
1.	6909850 dated 15.01.2026	MSNU5912120 & TLLU7574223	44899.19	44360

Further, the officer from SIIB check the seal intact on the containers and verified the seal no. from the Bill of Lading and same was found as per B/L. After verification the seal of containers was cut and doors were opened. On opening of the door of container, it was observed that the container was stuffed from bottom to top in brown colour corrugated carton boxes. The examination details of both containers are as below:

**2.1 Container No. MSNU5912120:**

After complete de-stuffing of the cargo stuffed in the container no. MSNU5912120, a physical count was carried out by the examining officer in

the presence of representative of the SEZ unit. The SEZ UNIT/Warehouse representative also confirmed the physical count. During examination, corrugated boxes and PP Woven Bags are cut open to identify the goods. During Examination, 02 types of goods are found. On opening of the corrugated boxes, it is noticed that the boxes contained luggage suitcases of three different sizes (Big, Medium and small). Total 08 types of colours of suitcase are found. Thereafter, PP bags are cut open and the goods are examined. On opening of the PP bags, goods appeared to be nails. Thereafter, No. of packages are counted in the presence of Shri Pranjal Singh, Operation Manager in M/s Shoolin Trade Link LLP (A unit in Adani Port SEZ, Mundra, a total no. of **1408 packages are found**. Thereafter, weighment of randomly selected bags are done and weight of nails bags are found approx. 18.500 kgs. Details of the goods found during examination are as under:

**Table-III**

<b>Sr No.</b>	<b>Marking</b>	<b>Description</b>	<b>QTY (PKG)</b>	<b>Weight (As per randomly selected bags (KGS))</b>
1.	Air Carry	Luggage Suitcase	480	4800
2.	White colour PP Bags	Iron Nails	928	17168 approx.
<b>Total</b>			<b>1408</b>	<b>21968</b>

**2.2 Container No. TLLU7574223:**

After complete de-stuffing of the cargo stuffed in the container no. TLLU7574223, a physical count is carried out by the examining officer in the presence of representative of the SEZ unit. The SEZ UNIT/Warehouse representative also confirms the physical count. During examination, corrugated boxes are cut open to identify the goods. During Examination, 02 types of goods are found i.e. Luggage suitcase and crossed recessed screw. On opening of the corrugated boxes, it is noticed that each large box contained luggage suitcases of three different sizes (Big, Medium and small). Thereafter, small size Corrugated boxes are cut open and the goods are examined. On opening of the boxes, goods appear to be crossed recessed screw which are not declared in the Bill of Entry. Thereafter, No. of packages are counted in the presence of Shri Pranjal Singh, Operation Manager in M/s Shoolin Trade Link LLP (A unit in Adani Port SEZ, Mundra, a total no. of 1670 packages are found. Thereafter, weighment of randomly selected bags are done and weight of crossed recessed screw boxes are

found 15.00 kgs approx. Details of the goods found during examination are as under:

**Table-IV**

Sr No.	Marking	Description	Quantity (PKG)	Average Weight according to randomly selected Pkgs (KGS)	Weight according to Weighment slip (KGS)
1	Air Carry	Luggage Suitcase	470	4700	22392
2	Brown colour small corrugated boxes	crossed recessed screw	1200	18000	
<b>Total</b>			<b>1670</b>	<b>22700</b>	<b>22392</b>

The officers prima facie noticed that the importer has imported cross recessed screws and the same was not mentioned in the said BE. Further, the quantity and no. of packages were also found mis declared. The importer has declared total 3423 packages and during the course of examination total 3078 bags were found. The complete details of the goods found in both containers is as below:

**Table-V**

Sr. No.	Description of goods found on the examination	Quantity in SET/ PKG	Weighment of Goods in KGS
1	Luggage Suitcase	950	9500
2	Iron Nails	928	17168
3	crossed recessed screw	1200	18000
<b>TOTAL</b>		<b>3078</b>	<b>44668</b>

From the above it clearly appears that the importer has mis-declared the goods to evade the Customs Duty and to avoid policy compliance. The importer has declared 02 items as mentioned above. However, on examination of the goods total 03 items were found and the details of the same is mentioned above Table-V.

### **3. Classification of the Goods:**

The importer has declared 02 items as mentioned above in the aforesaid Bill of Entry. However, on examination of the goods total 03 items were found and the details of the same are mentioned in above Table-V. The

CTH of the declared goods Iron Nails appear to be rightly classified under CTH 73170019. However, as misdeclared goods were found on the examination the CTH of the said goods needs to be determined.

### **3.1 Luggage Suitcase:**

The importer has classified the goods Luggage Suitcase under CTH 42021290. However, the exact classification of the goods is 42021250. The relevant extract of CTH is as below:

4202 12 -- With outer surface of plastic or of textile materials:

4202 12 10 --- Toilet-cases u 15% -

4202 12 20 --- Plastic moulded suit-cases u 15% -

4202 12 30 --- Plastic moulded brief-cases u 15% -

4202 12 40 --- Satchels u 15% -

#### **4202 12 50 --- Other travel-goods u 15% -**

4202 12 60 --- Brief-cases u 15% -

4202 12 70 --- Executive-cases other than plastic moulded u 15% -

420212 80 --- Vanity-cases u 15% -

4202 12 90 --- Other

### **3.2 Crossed Recessed Screw:**

The goods Crossed Recessed 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 Crossed Recessed 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.

From the above it clearly appears that the correct CTH for the goods Crossed Recessed Screw is 73181500.

The details of declared/re-determined description and CTH of the all goods is as below:

**Table-VI**

Sr. No.	Description of Goods	Declared CTH	Re-determined CTH
1	Luggage Suitcase	42021290	42021250
2	Iron Nails	73170019	73170019
3	Crossed Recessed Screw	-	73181500

#### **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. 6909850 dated 15.01.2026, submitted by the importer, the quantities declared, as detailed above, however, during examination, mis-declaration w.r.t quantity and goods not declared found, as listed in Table V above.

4.2 As there is mis-declaration in the Bill of Entry No. 6909850 dated 15.01.2026, in terms of quantity/classification of the goods imported and 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:25-26:33 dated 02.02.2026 has suggested the valuation of the imported goods as under:

**Table-VII**

<b>Sr. No.</b>	<b>Item</b>	<b>Total Quantity</b>	<b>Unit</b>	<b>Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - Per Unit in USD (Approx.)</b>	<b>Total Suggestive Average C.I.F. Value by C.E. - Bulk Quantity - in USD (Approx.)</b>	<b>Total Suggestive C.I.F. Value by C.E. (in INR), \$=90.8</b>
1	Luggage Suitcase	950	SET	10	9500	862600
2	Iron Nails	17168	KGS	0.6	10300.8	935312.6
3	Crossed Recessed Screw	18000	KGS	1.43	25740	2337192
<b>Total</b>						<b>41,35,105/-</b>

4.3 As per inspection report valuation opinion of Govt Approved Emplaned Chartered Engineer provided vide Ref: - ABJ:INSP:CE:MUN:SIIB:SH:DOL:25-26:33 dated 02.02.2026, it appears that goods imported vide Bill of Entry No. 6909850 dated 15.01.2026 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. 41,35,105/- instead of declared value of Rs. 22,51,655/-.

4.4 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. 41,35,105/-** [45,540.8

USD X Exchange Rate of Rs. 90.8 INR].

## **5. Compliance of Policy conditions:**

5.1 The imported mis-declared goods i.e. Crossed Recessed Screw (Assorted size) found during the examination falls under the compulsory registration with BIS as per IS No. 18471:2023 issued by DPIIT Notification dated 27.08.2025 w.e.f. from 01.11.2025. The Ministry of Steel vide its order dated 13.01.2026 has extended the BIS exemption for the said goods whose entry inward date between 01.11.2025 to 12.01.2026. In the present case the entry inward of the goods is 14.01.2026 which is after the exemption period and the importer has not provided any BIS for the said goods. Hence, it clearly appears that the importer has imported the said goods in non-compliance of BIS.

5.2 The Government of India vide Notification No. 55/2023 dated 03.01.2024 has amended the import policy of CTH 7318 from Free to Prohibited with condition of MIP. Accordingly, the imported mis-declared goods i.e. Crossed Recessed Screw (Assorted size) found during the examination became prohibited as per import policy of CTH 7318. The relevant extract of Notification No. 55/2023 dated 03.01.2024 is as below:

**Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade**

**Notification No. 55/2023**

**New Delhi, Dated: 3rd 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 the 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:*

### **Revised Import Policy**

<b>HS Code</b>	<b>Item Description</b>	<b>Existing Import Policy</b>	<b>Existing Policy Condition</b>	<b>Revised Import Policy</b>	<b>Revised Policy Condition</b>

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 ₹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	Prohibited	However, import is “Free” if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181200	Threaded articles – Other wood screws	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is “Free” if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181300	Threaded articles – Screw hooks and screw rings	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is “Free” if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181400	Threaded articles – Self-tapping screws	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is “Free” if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181500	Threaded articles – Other screws and bolts, whether or not with nuts or washers	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is “Free” if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181900	Threaded articles – Other	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is “Free” if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3

**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 ₹129/- or above per Kg.

This issues with the approval of the Minister of Commerce & Industry.

5.3 As per Policy Condition 2 & 3 of Chapter 73, the goods imported under all HS codes of Chapter 73 needs compulsory registration of the goods under SIMS (Steel Import Monitoring System). The importer has declared the goods as Iron Nails and obtained SIMS Registration No.

MOSSIMS150126416550 dated 15.01.2026. However, the goods were found mis-declared during the course of examination i.e. Cross Recessed Screws with some quantity of nails and Luggage Suitcase and the importer has not obtained the SIMS for the Cross Recessed Screws. Accordingly, the mis-declared goods become prohibited for import.

From the above para it clearly appears that the mis-declared goods mentioned at Sr. No. 3 of Table-V and VI i.e. Crossed Recessed Screws were prohibited in compliance of MIP as per above said Notification and non-compliance of SIMS and BIS. Accordingly, the said goods are liable for confiscation under Section 111(d), 111(l) and 111(m) of The Customs Act, 1962 and the importer is also liable for penalty under Section 112(a)(i) and 114AA.

## 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-VIII**

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), \$= <b>90.8</b>	BCD @ 15 %	SWS @ 10 % of BCD	IGST @ 18 %	Total Duty (in Rs.)
1	Luggage Suitcase	950	SET	10	9500	862600	129390	12939	180887	323216
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), \$= <b>90.8</b>	BCD @ 10 %	SWS @ 10 % of BCD	IGST @ 18 %	Total Duty (in Rs.)
2	Iron Nails	17168	KGS	0.6	10300.8	935312.6	93531	9353	186875	289760

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), \$= <b>90.8</b>	BCD @ 15 %	SWS @ 10 % of BCD	IGST @ 18 %	Total Duty (in Rs.)
3	Crossed Recessed Screw	18000	KG S	1.43	25740	2337192	350579	35058	490109	875746
	<b>Total</b>				45540.8	41,35,105/-	573500	573500	857872	14,88,722/-

From the **Table VIII above**, it appears that the total duty liability of the importer is Rs. 14,88,722/-. The importer in the BE no. 6909850 dated 15.01.2026, has declared the value of the goods as Rs. 22,51,655/- and calculated the applicable duties and taxes on the goods declared, based on the declared value and classification in the Bill of Entry as Rs. 7,28,633/-.

6.2 Based on the calculations from Table VIII, the importer is required to pay/levy a differential liability of Rs. 7,60,089/- on the mis-declared/unclassified/undervalued goods after adjustment.

## **7. LEGAL PROVISIONS:**

7.1 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.*

7.2 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;*

7.3 **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.

7.4 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.*

7.5 **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.

7.6 **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.

7.7 **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.*

7.8. **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.*

**7.9. 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.

## **8. OUTCOME OF THE INVESTIGATION:**

8.1 As discussed in foregoing paras, it appears that the goods imported and covered under Bill of Entry No. 6909850 dated 15.01.2026 have been mis-declared by the said importer in terms of description and quantity. In fact, mis-declared goods i.e. Cross Recessed Screws were found during the course of examination. The goods Crossed Recessed Screw are prohibited for import as per DGFT Notification No. 55/2023 dated 03.01.2024, SIMS and BIS Compliance. The importer has also under-valued the declared goods.

8.2 The Officers prima facie noticed that the importer has imported cross recessed screws and the same was not mentioned in the said BE. Further, the quantity and no. of packages were also found mis declared. The importer has declared total 3423 packages whereas during the course of examination total 3078 bags were found. The complete details of the goods found in both containers are as below:

Sr. No.	Description of goods found on the examination	Quantity in SET/ BAG	Weighment of Goods
1	Luggage Suitcase	950	9500
2	Iron Nails	928	17168
3	crossed recessed screw	1200	18000
	Total	3078	44668

From the above it clearly appears that the importer has mis-declared the goods to evade the Customs Duty and to avoid policy compliance. The importer has declared 02 items as mentioned above. However, on examination of the goods total 03 items were found and the details of the same are mentioned above Table-V.

8.3 Here, it is pertinent to mention that the importer has declared assessable value of these items as **Rs. 22,51,655 /-** in the Bill of Entry No. 6909850 dated 15.01.2026 filed by them, which is otherwise re-determined

to the tune of **Rs. 41,35,105/-** 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 goods declared in the Bill of Entry is liable to be rejected under Rule 12 of the CVR, 2007 and needs to be re-determined as **Rs. 41,35,105/-** 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.

8.4 The importer in the BE no. 6909850 dated 15.01.2026, has declared the value of the goods as Rs. 22,51,655/- 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. 7,28,633/-. Based on the calculations from Table VIII, the importer is required to pay/levy a differential liability of Rs. 7,60,089/- 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.

8.5 From the above paras it clearly appears that the mis-declared goods mentioned at Sr. No. 3 of Table-V and VI i.e. Crossed Recessed Screws were prohibited in compliance of MIP as per above said Notification and non-compliance of SIMS and BIS. Accordingly, the said goods are liable for confiscation under Section 111(d), 111(l) and 111(m) of The Customs Act, 1962 and the importer is also liable for penalty under Section 112(a)(i) and 114AA.

8.6 Further, it is also found that the goods "Crossed Recessed Screw" having re- determined valued at total **Rs. 23,37,192/-** 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 and also not produced BIS certificate. 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. **17,97,913/-** 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.

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

- i. The declared description, quantity, No. of items and classification of the goods mentioned in the Bill of Entry No. 6909850 dated 15.01.2026 is liable to be rejected and same needs to be re-determined as per above discussion.
- ii. The declared value of the goods imported under Bill of Entry No. 6909850 dated 15.01.2026, i.e. **Rs. 22,51,655 /-** is liable to be rejected, under Rule 12 of the CVR, 2007 and required to be re-determined as **Rs. 41,35,105/-** in terms of Rule 9 of CVR,2007.
- iii. The self-assessment done by the importer is liable to be rejected and the Bill of Entry No. 6909850 dated 15.01.2026 needs to be re-assessed with the differential duty under Section 17(4) of the Customs Act, 1962.
- iv. The imported goods mentioned at Sr. No. 3 of Table-V under Bill of Entry No. 6909850 dated 15.01.2026 having re-determined value of **Rs. 23,37,192/-** is liable for confiscation under Section 111 (d), Section 111 (l) & Section 111(m) of the Customs Act, 1962 for non-compliance of BIS, SIMS and MIP.
- v. The imported goods other than the goods mentioned at Sr. No. 3 of Table-V under Bill of Entry No. 6909850 dated 15.01.2026 having re-determined value of **Rs. 17,97,913/-** is liable for confiscation under Section 111 (l) & Section 111(m) of the Customs Act, 1962.
- vi. Penalty under Section 112 (a)(i), 112 (a)(ii) and 114AA of the Customs Act, 1962 is imposable upon the importer.

**10.** The importer vide letter dated 19.02.2026 has requested for waiver of issuance of Show Cause Notice and grant of Personal Hearing. They have further requested that the matter may be considered leniently and decided on merits, and have undertaken to abide by the decision taken by the goods office in this regard.

Further, the importer, vide letter dated 20.04.2026, submitted that they had imported luggage and nails from China; however, during examination, 18,000 kgs of crossed recessed screws were found. They have requested permission for re-export of the said crossed recessed screws. The importer also produced a letter from the supplier stating that the screws pertained to a separate order meant for another client and were mistakenly loaded into the container by the loading staff. The supplier has requested return of the incorrectly loaded cargo.

## **DISCUSSION AND FINDINGS**

**11.** I have carefully gone through the records of the case, investigation report dated 06.02.2026, valuation report by empaneled Chartered Engineer and the applicable provisions of law. The importer i.e M/s. Doltas Business Solutions Private Limited, vide letter dated 19.02.2026 requested for waiver of Show Cause Notice and Personal hearing. Now, I proceed to decide the case on the basis of documentary evidence available on records, statutory provisions and judicial precedents. I find that the following issues arise for determination in this adjudication: -

- (i)** Whether the declared description, quantity, No. of items and classification of the goods mentioned in the Bill of Entry No. 6909850 dated 15.01.2026 is liable for rejection or otherwise;
- (ii)** Whether the declared value of the goods imported under Bill of Entry No. 6909850 dated 15.01.2026, i.e. **Rs. 22,51,655** /- is liable for rejection under Rule 12 of the CVR, 2007 and required to be re-determination as **Rs. 41,35,105/-** in terms of Rule 9 of CVR,2007.
- (iii)** Whether the impugned goods are liable for confiscation under Section 111 (d), 111 (l) and 111(m) of the Customs Act, 1962 as applicable or otherwise;
- (iv)** Whether the importer is liable to penalty under Section 112 (a)(i), 112 (a)(ii) and 114AA of the Customs Act, 1962.

**12.** After having identified and framed the main issues to be decided, I now proceed to deal with each of the issues individually for analysis in light of facts, submissions, circumstances of the case, provisions of the Customs Act, 1962 and nuances of various judicial pronouncements.

**13.** Regarding the first issue of the case, I find that M/s. Doltas Business Solutions Private Limited has filed Bill of Entry no. 6909850 dated 15.01.2026 at APSEZ for clearance of various goods as detailed in Table-I above. On the basis of intelligence shared by DRI Gandhidham, the subject consignment was put on hold by SIIB, Mundra. The goods were examined by the officer of SIIB, Mundra under Panchnama dated 28.01.2026 at the premises of M/s. Shoolin Trade Link LLP, Adani Port & SEZ, Mundra in the presence of 02 individual panchas and authorised representative of the importer M/s. Doltas Business Solutions Private Limited.

**13.1** I noticed that during the course of examination, total 3078 packages were found in both containers; however, it was declared in the said bill of entry as 3423 packages. Details of goods declared and found during the examination as detailed below: -

Sr. No.	Items Declared	Total quantity declared	Items found on examination	Total quantity found
1.	Luggage Suitcase	925 Sets	Luggage Suitcase	950 Sets
2.	Iron Nails	30585 Kgs	Iron Nails	17168 Kgs
3.	-		Crossed Recessed Screw	18000 Kgs

**13.2** Further, I find that upon examination of the imported goods, it has been found that the goods were not correctly classified by the importer at the time of filing the Bill of Entry. The description, nature, and characteristics of the goods, as ascertained during the course of examination, do not conform to the classification originally declared by the importer. In this regard, I observe that the impugned goods are classifiable under the re-determined Customs Tariff Heading (CTH) as detailed in Table VI of this order. In view of the above, I hold that declared quantity and the classification declared by the importer is liable to be rejected and the same is to be re-determined as per table- V and VI of this order.

**14.** Regarding the second issue of the case, I find that the physical examination of the import consignment showed a mismatch with the declared description, quantity and declared classification of the goods. As a result, declared CIF values of goods in the said import documents cannot be considered as the values that truly or correctly represent the goods actually imported. Therefore, there are enough reasons to believe that the declared values do not represent the actual transaction value and, consequently, liable for rejection in terms of Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

**14.1** I find that the transaction value of the items, sought to be imported under the impugned bill of entry, cannot be determined under the provisions of sub-rule (1) of Rule 3 of the rules ibid and the correct value needs to be ascertained and arrived at by proceeding sequentially in accordance with Rules 4 to 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

**14.2** I 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.

**14.3** I find that 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. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the Customs Valuation Rules *ibid*.

**14.4** I noticed that Chartered Engineer in its report vide ref no. ABJ:INSP:CE:MUN:SIIB:SH:DOL:25-26:33 dated 02.02.2026 has suggested the valuation of the imported goods as Rs. 41,35,105/- (Rupees Forty-one Lakh Thirty-Five Thousand One Hundred and Five only) whereas importer declared it as Rs. 22,51,655/-. By considering the value as determined by Chartered Engineer, assessable value of the subject goods is required to be re-determined under Section 14 of the Customs Act, 1962 and re-assessment is required to be done as per section 17(4) of the Customs Act, 1962. The re-assessment resultant a duty difference of Rs. 7,60,089/- (Rupees Seven Lakh Sixty Thousand and Eighty-Nine only) which is to be recovered by the importer.

**14.5** Therefore, I conclude that investigation report has rightly proposed re-determination of assessable value under the provision of rule 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and the differential duty to the tune of **Rs. 7,60,089/- (Rupees Seven Lakh Sixty Thousand and Eighty-Nine only)** are recoverable from the importer in terms

of Section 14 and Section 17(4) of the Customs Act, 1962.

**15.** Regarding the third issue of the case in respect of confiscation, I find that there are three separate issues involved in the prohibition of the goods found during the examination as 'Crossed Recessed Screw" (Sr. No.3 of table V) imported by the way of mis declaration i.e. (i) BIS as per IS 18471:2023 and (ii) DGFT import policy i.e. as per notification 55/2023 dated 03.01.2024 through which screw with CIF value below Rs. 129/Kg is prohibited and (iii) Non-compliance of SIMS.

**15.1** I find that the goods mentioned at Sr. No. 3 of table-V are found as "Crossed Recessed Screw" and same falls under the compulsory registration with BIS as per IS No. 18471:2023 issued by DPIIT Notification dated 27.08.2025 w.e.f. from 01.11.2025. The Ministry of Steel vide its order dated 13.01.2026 has extended the BIS exemption for the said goods whose entry inward date between 01.11.2025 to 12.01.2026. In the present case the entry inward of the goods is 14.01.2026 which is out of the exemption period issued by Ministry of Steel. Therefore, the goods are non-compliant with BIS standard and are liable for confiscation under Section 111(d) of the Custom Act, 1962.

**15.2** However, on the matter of prohibition of undeclared "screw" as per notification 55/2023 dated 03.01.2024, I find import policy for the screw is "prohibited" and however, "free" if the CIF value is more than Rs. 129 per kg. At the time of import, screws were undeclared and subsequently under-valued at the rate lower than Rs. 129 per Kg. Therefore, in view of this, goods are prohibited according to Notification 55/2023 dated 03.01.2024 and acts of omission and commission by importer, rendered the goods liable for confiscation under Section 111(d), Section 111(l) and Section 111(m) of the Customs Act, 1962.

**15.3** I find that as per Policy Condition 2 & 3 of Chapter 73, the goods imported under all HS codes of Chapter 73 needs compulsory registration of the goods under SIMS (Steel Import Monitoring System). The importer has declared the goods as Iron Nails and obtained SIMS Registration No. MOSSIMS150126416550 dated 15.01.2026. However, the goods were found mis-declared during the course of examination i.e. Cross Recessed Screws with some quantity of nails and Luggage Suitcase and the importer has not obtained the SIMS for the Cross Recessed Screws. Accordingly, the mis-declared goods become prohibited for import. From the above para it clearly appears that the mis-declared goods mentioned at Sr. No. 3 of Table-V and VI i.e. Crossed Recessed Screws were prohibited for non-compliance of SIMS and BIS. Accordingly, the said goods are liable for confiscation under Section

111(d), 111(l) and 111(m) of The Customs Act, 1962.

**15.4** I find that the valuation of the undeclared screws was carried out by an empaneled Chartered Engineer, vide report dated 02.02.2026, wherein the value was determined at USD 1.43 per kg (equivalent to ₹ 129.84 per kg). Since the value exceeds the threshold price of ₹129 per kg prescribed under Notification No. 55/2023 dated 03.01.2024, I find that the said screws are permissible for import in compliance of MIP only. In view of the above, it is established that the “Crossed Recessed Screw” complies only with the policy relating to MIP under DGFT Notification No. 55/2023 dated 03.01.2024; however, the said goods are non-compliant with BIS requirements and lack a valid SIMS. Therefore, the goods are liable for confiscation under Sections 111(d), 111(l), and 111(m) of the Customs Act, 1962.

**15.5** In addition to above, I find that the goods other than Screw, were mis declared in terms of CTH, quantity and valuation. The importer failed to furnish the correct information such as item description, correct CTH, quantity and valuation hence, contravened the provisions of Section 46 of the Customs Act, 1962. I observed that these acts of omission and commission on the part of the importer rendered the goods liable for confiscation under the provisions of Section 111(l) and 111(m) of the Customs Act, 1962.

**16.** Regarding the fourth issue of penalty imposition, I find that the evidence clearly indicates that the mis-declared goods mentioned at Sr. No. 3 of Table-V i.e. Crossed Recessed Screws were prohibited in compliance of MIP as per above said Notification and non-compliance of SIMS. Accordingly, the said goods are liable for confiscation under Section 111(d), 111(l) and 111(m) of The Customs Act, 1962. Consequently, the proposal for imposition of penalty under Section 112(a)(i) is correct and sustainable in law.

**16.1** Further for remaining goods, I find that it is clear from the provision that penalty under Section 112(a)(ii) can be imposed in cases where the acts or omissions of the importer/noticee renders the goods liable for confiscation under Section 111 of the Act. From the discussions so far, I find that the evidences clearly indicating mis-declaration in terms of description, quantity and mis-classification on their part in respect of the imported goods warranting imposition of penalty under Section 112 (a) (ii) as the fact of mis-declaration, mis-classification and under-valuation was known to the assessee and not the department on the grounds of self-assessment. Therefore, penalty imposition on importer under Section 112(a)(ii) of the Customs Act, 1962 is correct and sustainable in law.

**16.2** I find that the Investigating Agency proposed imposition of penalty on

the Importer u/s. 114AA of the Customs Act, 1962. I find that despite being well aware of the nature of the imported goods, importer, consciously mis-declared the quantity, valuation and CTH of the goods which found to be incorrect during the course of investigation. These acts of omission and commission on the part of the importer made the provisions of Section 114AA invokable. Therefore, I agree with the proposal of imposition of penalty on the importer u/s. 114AA *ibid*.

**17.** In view of the above facts of the case and findings on record, I pass the following order: -

**ORDER**

- (i) I reject the declared assessable value of the goods in Bill of entry no. 6909850 dated 15.01.2026 i.e. **Rs. 22,51,655/-** (Rupees Twenty-Two Lakh Fifty-One Thousand Six Hundred and Fifty-Five only) under Rule 12 of CVR, 2007 and order to re-determine the same as **Rs. 41,35,105/-** (Rupees Forty-One Lakh Thirty-Five Thousand One Hundred and Five only) in terms of Rule 9 of the CVR, 2007 read with section 14 of Customs Act, 1962.
- (ii) I order to re-assess the Bill of entry no. 6909850 dated 15.01.2026 on the basis of revised valuation, quantity and CTH (as per Table No. V to VIII hereinabove). I order to recover the re-determined duty arrived on re-assessment of bill of entry along with applicable interest.
- (iii) I order to confiscate the impugned undeclared goods i.e. "Crossed Recessed Screw" (mentioned at sr. no. 3 of Table-VI & VII) having re-determined value of **Rs. 23,37,192/- (Rupees Twenty-Three Lakh Thirty-Seven Thousand One Hundred and Ninety-Two only)** under Section 111 (d), 111(l) & 111(m) of the Customs Act 1962. However, I give an option to the importer to redeem the goods for re-export only on payment of Redemption Fine of **Rs. 2,33,000/- (Rupees Two Lakh Thirty-Three Thousand only)** under the provisions of section 125 of the said Act *ibid*.
- (iv) I order to confiscate the impugned goods imported vide Bill of Entry No. 6909850 dated 15.01.2026 (except Sr no. 3 of table VI & VII) having re-determined value of **Rs. 17,97,913/- (Rupees Seventeen Lakh Ninety-Seven Thousand Nine Hundred and Thirteen only)** under Section 111 (l) & 111(m) of the Customs Act 1962. However, I give an option to the importer to redeem the confiscated goods on payment of redemption fine of **Rs. 1,80,000/- (Rs. One Lakh Eighty Thousand only)** under Section 125 (1) of Customs Act, 1962 for home consumption.

- (v) I impose penalty of **Rs 1,00,000/- (Rupees One Lakh only)** on the importer i.e. M/s. Doltas Business Solutions Pvt Ltd under Section 112 (a)(i) of the Customs Act, 1962.
- (vi) I impose penalty of **Rs. 75,000/- (Rupees Seventy-Five Thousand only)** on the importer i.e. M/s. Doltas Business Solutions Pvt Ltd under Section 112 (a)(ii) of the Customs Act, 1962.
- (vii) I impose penalty of **Rs. 50,000/- (Rupees Fifty Thousand only)** on the importer i.e. M/s. Doltas Business Solutions Pvt Ltd under Section 114AA of the Customs Act, 1962.

**18.** This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

Dipak Zala,  
Additional Commissioner,  
Custom House, Mundra.

**By Speed Post/Regd. Post/E-mail/Hand Delivery**  
**CUS/APR/INV/295/2026-Gr-4**

**To,**

M/s. Doltas Business Solutions Private Limited,  
141, First floor, Vardhman Diamond,  
Desh Bandhu Gupta Road, Delhi, New Delhi-110055.

**Copy to:**

1. The DC/AC, RRA/SIIB/TRC/EDI, Mundra Customs.
2. Notice Board/Guard File.