

	OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MP & SEZ MUNDRA, KUTCH-GUJARAT -370421 PHONE : 02838-271426/271428 FAX :02838-271425	 सत्यमेव जयते
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A	File No.	CUS/AG/MISC/1123/2025-Gr 3-O/o Pr Commr-Cus-Mundra
B	OIO No.	MCH/ADC/ZDC/121/2025-26
C	Date of Order	10.07.2025
D	Passed by	Dipak Zala Additional Commissioner, Import Assessment, Custom House, Mundra.
E	SCN No./IR No. & Date	CUS/SIIB/INT/270/2025-SIIB dated 11.06.2025
F	Noticee / Party / Importer	M/s. Importvis Pvt. Ltd, Fourth Floor, Statesman House, Barakhamba Road, New Delhi-110001
G	DIN	20250771MO000000C5DD

1. The Assessment/Speaking Order is granted to concern free of charge.
2. 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

The Commissioner of Customs (Appeal), MUNDRA,
Office at 7th floor, Mridul Tower, Behind Times of India,
Ashram Road, Ahmedabad-380009

3. Appeal shall be filed within Sixty days from the date of Communication of this Order.
4. Appeal should be accompanied by a Fee of Rs. 5/- (Rupees Five Only) under Court Fees Act it must accompanied by (i) copy of the Appeal, (ii) 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. Proof of payment of duty / interest / fine / penalty / deposit should be attached with the appeal memo.
6. While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respect.
7. 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 or Penalty are in dispute, where penalty alone is in dispute.

BRIEF FACT OF THE CASE: -

M/s. Importvis Pvt. Ltd at Fourth Floor, Statesman House, Barakhamba Road, New Delhi-110001, holding IEC NO: 0516516370 (hereinafter referred to as 'the Importer'), had filed a Bill of Entry No. Z-7951282 dated 23.01.2025 (Z Type).

1.1 Whereas, the DRI DZU Delhi has gathered intelligence indicating that M/s. Importvis Pvt. Ltd. New Delhi may be involved in the evasion of Customs Duty through mis-classification, mis-declaration and/or concealment of goods. Accordingly, DRI DZU Delhi placed on hold the import consignment covered under the Z-7951282 dated 23.01.2025 filed at APSEZ-INAJM6, for detailed examination of the container WHSU5517332.

1.2 Whereas, the examination of the said import consignment of M/s. Importvis Pvt. Ltd. New Delhi, (container no. WHSU5517332), covered under Z-7951282 dated 23.01.2025, was done by DRI officers, under panchnama dated 28.01.2025, in the presence of authorised representative of M/s. Shoolin Tradelink LLP, APSEZ, Mundra and independent panchas. The goods declared in the bill of entry Z-7951282 dated 23.01.2025, are detailed below:

Table A

Sr.no.	CTH	Description	Quantity
1	96039000	Cleaning Brush (for Mobile Repair Use)	16620
2	39129090	Cleaning Sponge (for Mobile Repair Use)	5000
3	34029099	Cleaning Spray (for Mobile Repair Use)	4992
4	74020090	Copper Pads for Mobile Repair Use	1578
5	85177990	Internal Mini Magnet for Handsfree (Raw Material)	200000
6	85369090	Mini Connector for Charger (Raw Material for Charger)	35000
7	85444999	Mini Mobile Connector Cable	5000
8	94059900	Mini Plastic Lens for USB Light	38260
9	85437099	Mini Remote for VR Headset	200
10	82059090	Mini Testing Tool for Mobile Repair Use	1100
11	84734090	Mini USB TF Card Reader	70000

12	39269099	Packing Material for Mobile Accessories More Than 100 Micron	158600
13	84798999	PCB Bonding Machine for Mobile Repair Use	12
14	82059090	PCB For Blowing Tool for Mobile Repair Use	65
15	85177990	Dust Blower (For Mobile Repair Use)	25
16	85369090	PCB Holder (For Mobile Repair Use)	1219
17	85177990	Portable Smoke Absorber for Mobile Repair Use	101
18	70072190	Screen Protector (33800pcs)	1156
19	82054000	Screwdriver (For Mobile Repair Use)	1320
20	82054000	Screwdriver Set (For Mobile Repair Use)	550
21	85177990	Single Tweezers (For Mobile Repair Use)	210
22	38101010	Soldering Paste (For Mobile Repair Use)	7500
23	82059090	Tool Kit (For Mobile Repair Use)	2798
24	35061000	Glue Remover (For Mobile Repair Use)	210
25	82059090	PCB For Tool Kit for Mobile Repair Use	800
26	85183020	Wired Earphone	22500

1.3 Whereas, the DRI officers during examination found the subject container, placed in the warehouse of M/s. Shoolin Tradelink LLP, APSEZ, Mundra and seal was found intact. The seal number IAAG672948 was found as declared in the bill of lading no. A78EX49716 dated 02.01.2025. The seal of the container was cut open and all the goods were de-stuffed from the container. The goods were packaged in rectangular boxes of varying shapes and sizes, wrapped in green HDPE bags. Each box bore stickers with distinct markings, including as GK-MA, BDL, RAHUL, STG, NHP, GBTK, AKU SUN, BPM, NJ, RRR, PJ, SMJ, NB. The DRI officers meticulously counted the boxes, confirming a total of 765 boxes within the container. The officers examined the goods, sorted the boxes according to their markings, and recorded their quantities. The details of the goods identified during the examination are as follows:

Table B

As per Invoice					As per DRI Examination				
SR NO	DESCRIPTION	QUANTITY	MEASURE UNIT	COUNT	MARK	DESCRIPTION	QTY IN EACH CTN	TOTAL QUANTITY	MEASURE UNIT
1	Cleaning Brush (For Mobile Repair Use)	16620	PCS	10	AKT SUN-DEC-1 C1-10	Brush	800	8000	PCS
2	Cleaning Sponge (For Mobile Repair Use)	5000	PCS	42	AKT SUN-DEC-1 C27-68	High Density Nano Cleaning Sponge Set	2160	90720	PCS
3	Cleaning Spray (For Mobile)	4992	PCS	10	GK-MA 21-1-314	Cleaning Agent	48	4992	PCS

	Repair Use)			4					
4	Copper Pads For Mobile Repair Use	1578	PCS	1	AKT SUN-DEC-1 C14	Ship Heat Sink Copper Sheet	724	724	PCS
				1	AKT SUN-DEC-1 C15	Ship Heat Sink Copper Sheet	526	526	PCS
						Brush	620	620	PCS
5	Internal Mini Magnet For Handsfree (Raw Material)	200000	PCS	2	NJ611	Magnets	50000	100000	PCS
6	Mini Connector For Charger (Raw Material For Charger)	35000	PCS	3	BPM (HA)	Connectors	8000	24000	PCS
7	Mini Mobile Connector Cable	5000	PCS	2	T	Fibre Optic Cable	1500	3000	PCS
8	Mini Plastic Lens For Usb Light	38260	PCS	4	RRR- 1 TO RRR- 46	Two Lens in Each Housing	440	20240	PCS
				7	RRR- 47 TO RRR- 116	Thee Lens in Each Housing	286	20020	PCS
9	Mini Remote For Vr Headset	200	PCS	1	RAHUL	Unbranded Remote	200	200	PCS
10	Mini Testing Tool For Mobile Repair Use	1100	PCS	4	AKT SUN-DEC-1 C69-72	Motherboard Chip Repair Mini Rotating Fixture	50	200	PCS
				1	AKT SUN-DEC-1 C74	USB Intelligent Tester	280	280	PCS
11	Mini Usb Tf Card Reader	70000	PCS	2	STG	CARD READER	1800	52200	PCS
12	Packing Material For Mobile Accessories More Than 100 Micron	158600	PCS	3	SMG-1 TO SMG-3	Poly Bags	1000	3000	PCS
				2	SMG-4 TO SMG-5	Poly Bags	12200	24400	PCS
13	PCB Bonding Machine For Mobile Repair Use	12	PCS	5	NHP 9223-9227	UV Laser Machine	1	5	PCS
				5	NHP 9231-9235	UV Laser Machine	1	5	PCS
				1	GBTK 1	UV Laser Machine	1	1	PCS
				1	GBTK 2	Laser Machine	1	1	PCS
14	PCB For Blowing Tool For Mobile Repair Use	65	PCS	1	AKT SUN-DEC-1 C104	QUICK 857DW+ MOTHERBOARD	10	10	PCS
						QUICK FAN (857W+ / 706W+)	25	25	PCS
						Sunshine Thermostat (S-918k)	20	20	PCS
15	Dust Blower (For Mobile Repair Use)	25	PCS			Sunshine Thermostat (918L/918L PRO/918L PLUS)	30	30	PCS
						Sunshine Motherboard (P-3005A)	5	5	PCS
16	PCB HOLDER (FOR MOBILE REPAIR USE)	1219	PCS	1	AKT SUN-DEC-1 C73	Motherboard Chip Repair Mini Rotating Fixture	65	65	PCS
				3	AKT SUN-DEC-1 C24-26	Motherboard Chip Repair Mini Rotating Fixture	160	480	PCS
				6	AKT SUN-DEC-1 C18-23	Motherboard Chip Repair Mini Roating Fixture	50	300	PCS

17	Portable Smoke Absorber For Mobile Repair Use	101	PCS	2	GBTK 3-4	Smoking Instrument	54	108	PCS				
18	Screen Protector (33 800pcs)	1156	KGS	350	PJ	Tampered Glass	600	210000	PCS				
19	Screwdriver (For Mobile Repair Use)	1320	PCS	3	AKT SUN-DEC-1 C11-C13	Carbon Fiber Screwdriver Set	448	1344	PCS				
20	Screwdriver Set (For Mobile Repair Use)	550	PCS	7	AKT SUN-DEC-1 C97-103	CARBON FIBER SCREWDRIVER SET	80	560	PCS				
21	Single Tweezers (For Mobile Repair Use)	210	PCS	1	AKT SUN-DEC-1 C75	Precision Tweezer For Chip Placement	210	210	PCS				
						Motherboard Chip Repair Mini Roating Fixture	70	70	PCS				
22	Soldering Paste (For Mobile Repair Use)	7500	PCS	4	GK-MA 194-197	Solder Paste	250	1000	PCS				
						1	GK-MA 198	Solder Mask Ink	250	250	PCS		
								5	GK-MA 199-203	Flux Paste	200	1000	PCS
										7	GK-MA 204-210	Flux Paste	300
								6	BDL			Active Flux Paste	100
23	TOOL KIT (FOR MOBILE REPAIR USE)	2798	PCS	1	AKT SUN-DEC-1 C79-92	Camera Dust Stick	140	1960	PCS				
						2	AKT SUN-DEC-1 C77-78	Camera Repair Fixture	52	104	PCS		
								2	AKT SUN-DEC-1 C16-17	Screen Adsorption Stable Support	170	340	PCS
						1	NHP9228			JC P15	10	10	PCS
										JC V1S PRO	2	2	PCS
										JC V1SE	37	37	PCS
						1	NHP9229	V1SE BOARD	400	400	PCS		
								JC V1SE	108	108	PCS		
1	NHP9230	JC V1S PRO	81	81	PCS								
24	Glue Remover (For Mobile Repair Use)	210	PCS	1	AKT SUN-DEC-1 C93	Camera Dust Stick	50	50	PCS				
						AKT SUN-DEC-1 C93	IC Glue Remover	210	210	PCS			
25	PCB For Tool Kit For Mobile Repair Use	800	PCS	1	AKT SUN-DEC-1 C76	Screen Adsorption Stable Support	210	210	PCS				
						3	AKT SUN-DEC-1 C94-96	USB INTELLIGENT TESTER	280	840	PCS		
26	WIRED EARPHONE	22500	PCS	9	NB	WIRED EARPHONE	2500	22500	PCS				
TOTAL (APPROX.) :				765									

1.4. The imported items under the Bill of entry no. Z-7951282 dated 23.01.2025, were found mis-declared with respect to quantity and detailed

scrutiny of the valuation of the said goods revealed that they have been grossly undervalued. In light of these findings and based on a reasonable belief that the goods are liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, the competent authority of DRI DZU seized the aforesaid goods in accordance with Section 110 of the Customs Act, 1962, vide seizure memo dated 28.01.2025.

1.5 The Directorate of Revenue Intelligence (DRI), Delhi Zonal Unit, transferred the investigation to the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, vide letter F. No. DZU/23/Int-01/2025/3941 dated 04.03.2025 for further investigation and issuance of Investigation Report and provided copies of panchnama of examination of goods (in original) along with Seizure Memo, Documents, Samples drawn.

Investigation:

2.1. DRI officers observed that the goods were significantly undervalued and inaccurately declared in terms of quantity and description, hence, opinion of the Government empanelled Chartered Engineer was sought for determination of the value and description of goods imported under Z-7951282 dated 23.01.2025. The Chartered Engineer vide his report ref no. ABJ:INSP:CE:SIIB:MA:25-26:21 dated 09.06.2025 has suggested the valuation and description of the imported goods.

2.2. Rejection and Determination of Valuation:

2.2.1. The inconsistency observed in filing the Bill of Entry suggests deliberate misclassification and misdeclaration. In the Bill of Entry No. Z-7951282 dated 23.01.2025, submitted by the importer, a total of 26 items are listed for import as detailed in Table A above. Further, as per DRI Panchnama the details of the goods found during examination are mentioned at Table-B above.

2.2.2. As mis-declaration were found in terms of description,

classification, quantity of the goods imported and thus value, hence they were liable to be re-assessed under section 17(4) of the Customs Act, 1962. Since, mis-declaration of the goods, in parameters such as description and quantity, which have relevance to value, was noticed, the declared value of the mis-declared goods is liable to be determined in terms of Rule 12, explanation 1 (i), of the said Rules, by going sequentially from Rule 2 to 9 thereof. Determination of valuation:

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

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

- d. As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007.
- e. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid*.

The Chartered Engineer vide his report ref no. ABJ:INSP:CE:SIIB:MA:25-26:21 dated 09.06.2025 has suggested the valuation of the imported goods as under:

Table-C

Sr No	Mark	Description	Total Quantity	Measure Unit	Unit Suggestive Average C.I.F. Value by C.E. (in USD)	Total Suggestive Average C.I.F. Value by C.E. (in USD)	Total Suggestive Average C.I.F. Value by C.E. (in INR ₹=87.1)
1	AKT SUN-DEC-1 C1-10	Brush	8000	PCS	0.02	160	13936
2	AKT SUN-DEC-1 C27-68	High Density Nano Cleansing Sponge Set	90720	PCS	0.07	6350.4	553120
3	GK-MA 211-314	Cleaning Agent	4992	PCS	0.05	249.6	21740
4	AKT SUN-DEC-1 C14	Ship Heat Sink Copper Sheet	724	PCS	2	1448	126121
	AKT SUN-DEC-1 C15	Ship Heat Sink Copper Sheet	526	PCS	2	1052	91629
		Brush	620	PCS	0.012	7.44	648
5	NJ611	Magnets	100000	PCS	0.015	1500	130650
6	BPM (HA)	Connectors	24000	PCS	0.03	720	62712
7	T	Fibre Optic Cable	3000	PCS	0.1	300	26130
	RRR- 1 TO RRR-	Two Lens in Each Housing	20240	PCS	0.05	1012	88145

8	46						
	RRR- 47 TO RRR- 116	Thee Lens in Each Housing	20020	PCS	0.065	1301.3	113343
9	RAHUL	Unbranded Remote	200	PCS	0.15	30	2613
10	AKT SUN- DEC-1 C69-72	Motherboard Chip Repair Mini Rotating Fixture	200	PCS	0.06	12	1045
	AKT SUN- DEC-1 C74	USB Intelligent Tester	280	PCS	0.2	56	4878
11	STG	Card Reader	52200	PCS	0.06	3132	272797
12	SMG-1 TO SMG-3	Poly Bags	3000	PCS	0.008	24	2090
	SMG-4 TO SMG-5	Poly Bags	24400	PCS	0.008	195.2	17002
13	NHP 9223- 9227	UV Laser Machine	5	PCS	180	900	78390
	NHP 9231- 9235	UV Laser Machine	5	PCS	180	900	78390
	GBTK 1	UV Laser Machine	1	PCS	180	180	15678
	GBTK 2	Laser Machine	1	PCS	165	165	14372
14	AKT SUN- DEC-1 C104	QUICK 857DW+ Motherboard (part of electric machine SMD rework station)	10	PCS	17	170	14807
		QUICK FAN (857W+ / 706W+) (part of electric machine SMD rework station)	25	PCS	3.5	87.5	7621
		Sunshine Thermostat (S- 918K) (Part of LCD Separator Machine)	20	PCS	10	200	17420
15	AKT SUN- DEC-1 C104	Sunshine Thermostat (918L/918L PRO/918L PLUS) (Part of LCD Separator Machine)	30	PCS	12	360	31356
		Sunshine Motherboard (P- 3005A) (Part of DC Power Supply)	5	PCS	20	100	8710
16	AKT SUN- DEC-1 C73	Motherboard Chip Repair Mini Rotating Fixture	65	PCS	5	325	28308
	AKT SUN- DEC-1 C24-26	Motherboard Chip Repair Mini Rotating Fixture	480	PCS	5	2400	209040
	AKT SUN- DEC-1 C18-23	Motherboard Chip Repair Mini Roating Fixture	300	PCS	5	1500	130650
17	GBTK 3- 4	Smoking Instrument	108	PCS	2.3	248.4	21636

18	PI	Tampered Glass	210000	PCS	0.092	19320	1682772
19	AKT SUN- DEC-1 C11-C13	Carbon Fiber Screwdriver Set	1344	PCS	1	1344	117062
20	AKT SUN- DEC-1 C97-103	Carbon Fiber Screwdriver Set	560	PCS	1	560	48776
21	AKT SUN- DEC-1 C75	Precision Tweezer for Chip Placement	210	PCS	0.5	105	9146
		Motherboard Chip Repair Mini Roating Fixture	70	PCS	5	350	30485
22	GK-MA 194-197	Solder Paste	1000	PCS	0.3	300	26130
	GK-MA 198	Solder Mask Ink	250	PCS	0.3	75	6533
	GK-MA 199-203	Flux Paste	1000	PCS	0.15	150	13065
	GK-MA 204-210	Flux Paste	2100	PCS	0.15	315	27437
	BDL	Active Flux Paste	600	PCS	0.2	120	10452
23	AKT SUN- DEC-1 C79-92	Camera Dust Stick	1960	PCS	0.05	98	8536
	AKT SUN- DEC-1 C77-78	Camera Repair Fixture	104	PCS	0.15	15.6	1359
	AKT SUN- DEC-1 C16-17	Screen Adsorption Stable Support	340	PCS	7	2380	207298
	NHP9228	JC P15	10	PCS	55	550	47905
		JC V1S PRO	2	PCS	27	54	4703
		JC V1SE	37	PCS	12	444	38672
		V1SE BOARD	400	PCS	10	4000	348400
	NHP9229	JC V1SE	108	PCS	12	1296	112882
NHP9230	JC V1S PRO	81	PCS	27	2187	190488	
24	AKT SUN- DEC-1 C93	Camera Dust Stick	50	PCS	0.15	7.5	653
	AKT SUN- DEC-1 C93	IC Glue Remover	210	PCS	1.1	231	20120
25	AKT SUN- DEC-1 C76	Screen Adsorption Stable Support	210	PCS	7	1470	128037
	AKT SUN- DEC-1 C94-96	USB Intelligent Tester	840	PCS	0.15	126	10975
26	NB	Wired Earphone	22500	PCS	0.03	675	58793
Total (Approx.):						61258.94	5335654

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

The chartered engineer, empanelled by the government, determined the fair value of the goods to be Rs. 53,35,654/-, in contrast to the declared CIF value of Rs. 6,13,370/-.

2.3. Classification

Whereas, to accurately determine the tax liability, both declared and undeclared items must be classified under the appropriate Customs Tariff Heading (CTH) based on the DRI examination report and the government-approved chartered engineer's report. The classification of goods, as per the DRI examination report, the chartered engineer's report (Ref. No. ABJ:INSP:CE:SIIB:MA:25-26:21, dated 09.06.2025, and the Bill of Entry, is as follows:

Table D

Sr.no.	Declared			As per Dri examination and CE report		
	CTH	Description	Quantity	CTH Redetermined	Description	Quantity PCS
1	96039000	Cleaning Brush (for Mobile Repair Use)	16620	96039000	Cleaning Brush (for Mobile Repair Use)	8000
2	39129090	Cleaning Sponge (for Mobile Repair Use)	5000	96039000	High Density Nano Cleansing Sponge Set	90720
3	34029099	Cleaning Spray (for Mobile Repair Use)	4992	34029099	Cleaning Agent	4992
4	74020090	Copper Pads for Mobile Repair Use	1578	74198090	Ship Heat Sink Copper Sheet	1250
				96039000	Brush	620
5	85177990	Internal Mini Magnet for Handsfree (Raw Material)	200000	85051900	Mini Magnets	100000
6	85369090	Mini Connector for Charger (Raw Material for Charger)	35000	85369090	Connectors	24000
7	85444999	Mini Mobile Connector Cable	5000	85444999	Fibre Optic Cable	3000
8	94059900	Mini Plastic Lens for USB Light	38260	94059900	Two/three Lenses in Each Housing	40260
9	85437099	Mini Remote for VR Headset	200	85437099	Unbranded Remote	200
10	82059090	Mini Testing Tool for Mobile Repair Use	1100	82059090	Motherboard Chip Repair Mini Rotating Fixture	1115
				90308990	USB Intelligent Tester	1120

11	84734090	Mini USB TF Card Reader	70000	84719000	Card Reader	52200
12	39269099	Packing Material for Mobile Accessories More Than 100 Micron	158600	39239090	Poly Bags	27400
13	84798999	PCB Bonding Machine for Mobile Repair Use	12	84561100	UV Laser Machine	12
14	82059090	PCB For Blowing Tool for Mobile Repair Use	65	85159000	Quick 857DW+ Motherboard	10
				85159000	Quick Fan (857W+ / 706W+)	25
				84799090	Sunshine Thermostat (S-918K, 918L, 918L pro, 918L PLUS)	50
15	85177990	Dust Blower (For Mobile Repair Use)	25	85049090	Sunshine Motherboard (P-3005A)	5
16	85369090	PCB Holder (For Mobile Repair Use)	1219			
17	85177990	Portable Smoke Absorber for Mobile Repair Use	101	84145990	Smoking Instrument	108
18	70072190	Screen Protector (33800pcs)	1156	70072190	Tampered Glass	210000
19	82054000	Screwdriver (For Mobile Repair Use)	1320	82054000	Carbon Fiber Screwdriver Set	1904
20	82054000	Screwdriver Set (For Mobile Repair Use)	550			
21	85177990	Single Tweezers (For Mobile Repair Use)	210	82032000	Precision Tweezer for Chip Placement	210
22	38101010	Soldering Paste (For Mobile Repair Use)	7500	38101010	Solder Paste	1000
					Solder Mask Ink	250
					Flux Paste	1000
					Flux Paste	2100
					Active Flux Paste	600
23	82059090	Tool Kit (For Mobile Repair Use)	2798	96039000	Camera Dust Stick	2010
				82059090	Camera Repair Fixture	104
				82059090	Screen Adsorption Stable Support	550
				82059090	JC P15	10
				82059090	JC V1S PRO	2
				82059090	JC V1SE	37
				82059090	V1SE BOARD	400
				82059090	JC V1SE	108
				82059090	JC V1S PRO	81
24	35061000	Glue Remover (For Mobile Repair Use)	210	35061000	IC Glue Remover	210
25	82059090	PCB For Tool Kit for Mobile Repair Use	800			0
26	85183020	Wired Earphone	22500	85183020	Wired Earphone	22500

The items listed in Table D at serial numbers 2, 4, 5, 10, 11, 12, 14,15,17, 21, and

23 appear to have been mi-sclassified and require reclassification

2.3.1. **Re-classification:**

A. **High Density Nano Cleansing Sponge Set**

9603 Brooms, Brushes (Including Brushes Constituting Parts Of Machines, Appliances Or Vehicles), Hand operated Mechanical Floor Sweepers, Not Motorised, Mops And Feather Dusters; Prepared Knots And Tufts For Broom Or Brush Making; Paint Pads And Rollers; Squeegees (Other Than Roller Squeegees)".

9603 90 00 - Other

The merit classification of the impugned goods "High density Nano cleansing sponge set" appears to be under 96039000, **wherein the applicable rate of duty is 20% + 2% (SWS) + 18% (IGST).**

B. **Ship Heat Sink Copper Sheet-**

7419 Other Articles of Copper

7419 80 - Other:

7419 80 90 --- Other articles of copper

As the goods are articles of Copper, the merit classification of the impugned goods "Ship heat sink copper sheets" appears to be under 74198090, **wherein the applicable rate of duty is 10% + 1% (SWS) + 18% (IGST).**

C. **Brush**

9603 Brooms, Brushes (Including Brushes Constituting Parts Of Machines, Appliances Or Vehicles), Hand operated Mechanical Floor Sweepers, Not Motorised, Mops And Feather Dusters; Prepared Knots And Tufts For Broom Or Brush Making; Paint Pads And Rollers; Squeegees (Other Than Roller Squeegees)".

96039000 -

Other

The merit classification of the impugned goods "Brush" appears to be under 96039000, **wherein the applicable rate of duty is 20% + 2% (SWS) + 18% (IGST).**

D. **Mini Magnets**

8505 Electro-Magnets; Permanent Magnets And Articles Intended To Become Permanent Magnets After Magnetisation; Electro-Magnetic Or Permanent Magnet Chucks, Clamps And Similar Holding Devices; Electro-Magnetic Couplings, Clutches And Brakes; Electromagnetic Lifting Heads

- Permanent magnets and articles intended to become permanent magnets after magneti-sation:

8505 19 00 -- Other

The goods “Mini Magnets” are specifically mentioned under CTH 8505. Therefore, the merit classification of the impugned goods “Mini Magnets” appears to be under 85051900, **wherein the applicable rate of duty is 7.5% + 0.75% (SWS) + 18% (IGST).**

E. **USB Intelligent Tester**

9030 Oscilloscopes, Spectrum Analysers And Other Instruments And Apparatus For Measuring Or Checking Electrical Quantities, Excluding Meters Of Heading 9028; Instruments And Apparatus For Measuring Or Detecting Alpha, Beta, Gamma, X-Ray, Cosmic Or Other Ionising Radiations

- Other instruments and apparatus:

9030 89 -- Other:

9030 89 90 --- Other

USB intelligent tester appears to be used for measuring/checking and monitoring of voltage, current and power during charging. Therefore, the merit classification of the impugned goods “USB Intelligent Tester” appears to be under 90308990, **wherein the applicable rate of duty is 7.5% + 0.75 (SWS) + 18% (IGST).**

F. **Card Reader**

8 4 7 1 Automatic Data Processing Machines and Units thereof; Magnetic or Optical or Optical readers, Machines For Transcribing Data on to Data Media in Coded Form And Machines for Processing Such Data, Not Elsewhere Specified Or Included

84719000 - Other

Goods ‘Card Reader’ does not contain its own memory, but simply serves as a drive unit to read and write data to and from flash memory media. An integrated USB (universal serial bus) mini connector allows the reader to be connected to the USB port of an automatic data processing (ADP) machine. Therefore, the merit classification of the impugned goods “Card Readers” appears to be under 84719000, **wherein the applicable rate of duty is 0% + 0 (SWS) + 18% (IGST).**

G. **Polybags**

3923 Articles for the Conveyance or Packing of Goods, Of

Plastics; Stoppers, Lids, Caps And Other Closures, Of Plastics
 392390 - Other:
 39239090 --- Other

The goods 'Polybag' are made of plastic for packing of goods. Therefore, the merit classification of the impugned goods "Polybags" appears to be under 39239090, **wherein the applicable rate of duty is 15% + 1.5 (SWS) + 18% (IGST).**

H. UV Laser Machine

8456 Machine-Tools For Working Any Material By Removal Of Material, By Laser Or Other Light Or Photon beam, Ultrasonic, Electro- Discharge, Electro-Chemical, Electron Beam, Ionic-Beam Or Plasma Arc Processes; Water jet Cutting Machines
 - Operated by laser or other light or photon beam processes:
 84561100 -- Operated by laser

The merit classification of the impugned goods "UV laser Machine" appears to be under 84561100, **wherein the applicable rate of duty is 7.5% + 0.75 (SWS) + 18% (IGST).**

I. **QUICK 857DW+ MOTHERBOARD, QUICK FAN (857W+ / 706W+) – (Part of electric Machine- SMD Rework Station) :-**

8515 Electric (Including Electrically Heated Gas), Laser or Oher Light or Photo Beam, Ultrasonic, Electron Beam, Magnetic Pulse or Plasma Arc Soldering, Brazing or Welding Machines and Apparatus, Whether or Not Capable of Cutting; Electric Machines and Apparatus for Hot Spraying of Metals or Cermets

85159000 - Parts

The goods 'QUICK 857DW+', 'QUICK FAN (857W+ /706W+)', are appears to be versatile SMD rework station that uses hot air to solder and de-solder surface mount devices (SMDs). It's designed for precise temperature control and airflow, allowing for a wide range of applications in electronics repair and assembly. The 'motherboard' of these machine, should be classifiable, where the actual machine will be classified. Therefore, the merit classification of the impugned goods "Motherboard" appears to be under 85159000, **wherein the applicable rate of duty is 7.5% + 0.75% (SWS) + 18% (IGST).**

J. **Sunshine Thermostat (S-918K, 918L, 918L pro, 918L PLUS) (Part of LCD Separator machine)**

8479 Machines and Mechanical Appliances Having Individual Functions, Not Specified Or Included Elsewhere in This Chapter

8479 90 - Parts:
8479 90 90 --- Other

The goods the Sunshine Thermostat (S-918 series) is a LCD separator machine primarily used for safely removing and separating LCD screens from mobile phones. The parts of these machine, should be classifiable, where the actual goods will be classified. Therefore, the merit classification of the impugned goods appears to be under 84799090, **wherein the applicable rate of duty is 7.5% + 0.75% (SWS) + 18% (IGST).**

K. Sunshine Motherboard (P-3005A) [part of DC power supply]

8504 Electrical Transformers, Static Converters (For Example, Rectifiers) And Inductors
8504 90 - Parts:
85049090 --- Other

The Sunshine P-3005 A is a DC Power Supply device. It provides precise voltage and current output for a variety of applications. The parts of these machine, should be classifiable, where the actual goods will be classified. Therefore, the merit classification of the impugned goods appears to be under 85049090, **wherein the applicable rate of duty is 15% + 1.5% (SWS) + 18% (IGST).**

L. Smoking instrument

-
8414 Air or Vacuum Pumps, Air or Other Gas Compressors and Fans; Ventilating or Recycling Hoods Incorporating A Fan, Whether or Not Fitted With *Filters; Gastight Biological Safety Cabinets, Whether Or Not Fitted With Filters
- Fans:
8414 59 -- Other:
84145990 --- Other

“Smoking instrument” includes a fan for smoke exhaust, UV curing and filtration. On the product marking of ‘multifunctional fan’ is also found. Therefore, the merit classification of the impugned goods “Smoking Instrument” appears to be under 84145990, **wherein the applicable rate of duty is 10% + 1 (SWS) + 18% (IGST).**

M. Precision tweezers for chip placements

8203 Files, Rasps, Pliers (Including Cutting Pliers), Pincers, Tweezers, Metal Cutting Shears, Pipe cutters, Bolt Croppers, Perforating Punches and Similar Hand Tools

82032000 - Pliers (Including Cutting Pliers), Pincers, Kg. 10% - Tweezers and Similar Tools

As there is specific heading for the goods 'Tweezer' in customs Tariff under CTH 82032000. Therefore, the merit classification of the impugned goods "Precision tweezers for chip placements" appears to be under 82032000, **wherein the applicable rate of duty is 10% + 1 (SWS) + 18% (IGST).**

N. Camera Dust Stick

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9603	Brooms, Brushes (Including Brushes Constituting Parts Of Machines, Appliances Or Vehicles), Hand operated Mechanical Floor Sweepers, Not Motorised, Mops And Feather Dusters; Prepared Knots And Tufts For Broom Or Brush Making; Paint Pads And Rollers; Squeegees (Other Than Roller Squeegees)".	-
96039000		-
Other		

The goods 'Camera Dust Stick' is synthetic Resin Gel Stick for cleaning the Dust from Camera Lens. Therefore, the merit classification of the impugned goods "Camera Dust Stick" appears to be under 96039000, **wherein the applicable rate of duty is 20% + 2% (SWS) + 18% (IGST).**

O. IC Glue Remover

8479	Machines and Mechanical Appliances Having Individual Functions, Not Specified or Included Elsewhere In This Chapter	
	- Other machines and mechanical appliances:	
8479 89	-- Other:	
	--- Other:	
84798999	---- Other	

The goods 'IC Glue Remover' is a device to remove Glue from the variety of Chips using constant temperature heating. Therefore, the merit classification of the impugned goods "IC Glue remover" appears to be under 84798999, **wherein the applicable rate of duty is 7.5% + 0.75 (SWS) + 18% (IGST).**

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This reclassification facilitates the accurate assessment of duties, thereby safeguarding the interests of both the revenue authorities and the importing entities.

2.4. Applicable duty and taxes

2.4.1. Based on the foregoing paragraphs, it is evident that the importer has attempted to evade payment of duties and taxes by mis-declaring and undervaluing the imported goods. The duty liability for the declared / undeclared goods is ascertained as under:

Table E

Sr. no.	Description	Total Quantity	Total Suggestive Average C.I.F. Value by C.E. (in USD)	Total Suggestive Average C.I.F. Value by C.E. (in INR \$=87.1)	Rate of BCD	BCD (in Rs.)	SWS (RATE IN %)	SWS (in Rs.)	IGST rate	Applicable IGST Duty Amount (In rs.)	Total Duty (in Rs.)
a	b	c	d	e	f	$g=f\%e$	h	$i=h\%e$	j	$k=(e+g+i)*j\%$	$l=g+i+k$
1	Brush	8000	160	13936	20	2787	2	279	18	3060	6126
2	High Density Nano Cleansing Sponge Set	90720	6350.4	553120	20	110624	2	11062	18	121465	243151
3	Cleaning Agent	4992	249.6	21740	10	2174	1	217	18	4344	6735
4	Ship Heat Sink Copper Sheet	724	1448	126121	10	12612	1	1261	18	25199	39072
	Ship Heat Sink Copper Sheet	526	1052	91629	10	9163	1	916	18	18308	28387
	Brush	620	7.44	648	20	130	2	13	18	142	285
5	Magnets	100000	1500	130650	7.5	9799	0.75	980	18	25457	36236
6	Connectors	24000	720	62712	10	6271	1	627	18	12530	19428
7	Fibre Optic Cable	3000	300	26130	10	2613	1	261	18	5221	8095
8	Two Lens in Each Housing	20240	1012	88145	20	17629	2	0	18	19039	36668
	Thee Lens in Each Housing	20020	1301.3	113343	20	22669	2	0	18	24482	47151
9	Unbranded Remote	200	30	2613	7.5	196	0.75	20	18	509	725
10	Motherboard Chip Repair Mini Roating Fixture	200	12	1045	10	105	1	10	18	209	324
	USB Intelligent Tester	280	56	4878	7.5	366	0.75	37	18	950	1353
11	Card Reader	52200	3132	272797	0	0	0	0	18	49103	49103
12	Poly Bags	3000	24	2090	15	314	1.5	31	18	438	783
	Poly Bags	24400	195.2	17002	15	2550	1.5	255	18	3565	6371
13	UV Laser Machine	5	900	78390	7.5	5879	0.75	588	18	15274	21741
	UV Laser Machine	5	900	78390	7.5	5879	0.75	588	18	15274	21741
	UV Laser Machine	1	180	15678	7.5	1176	0.75	118	18	3055	4348
	Laser Machine	1	165	14372	7.5	1078	0.75	108	18	2800	3986
	QUICK 857DW+ Motherboard	10	170	14807	20	1111	2	111	18	2885	4107

14	QUICK FAN (857W+ / 706W+)	25	87.5	7621	20	572	2	57	18	1485	2114
	Sunshine Thermostat (S-918K)	20	200	17420	20	1307	2	131	18	3394	4831
15	Sunshine Thermostat (918L/918L PRO/918L PLUS)	30	360	31356	20	2352	2	235	18	6110	8697
	Sunshine Motherboard (P-3005A)	5	100	8710	20	1307	2	131	18	1826	3264
16	Motherboard Chip Repair Mini Roating Fixture	65	325	28308	10	2831	1	283	18	5656	8770
	Motherboard Chip Repair Mini Roating Fixture	480	2400	209040	10	20904	1	2090	18	41766	64761
	Motherboard Chip Repair Mini Roating Fixture	300	1500	130650	10	13065	1	1307	18	26104	40475
17	Smoking Instrument	108	248.4	21636	10	2164	1	216	18	4323	6703
18	Tampered Glass	210000	19320	1682772	15	252416	1.5	25242	18	352877	630535
19	Carbon Fiber Screwdriver Set	1344	1344	117062	10	11706	1	1171	18	23389	36266
20	Carbon Fiber Screwdriver Set	560	560	48776	10	4878	1	488	18	9745	15111
21	Precision Tweezer for Chip Placement	210	105	9146	10	915	1	91	18	1827	2833
	Motherboard Chip Repair Mini Roating Fixture	70	350	30485	10	3049	1	305	18	6091	9444
22	Solder Paste	1000	300	26130	7.5	1960	0.75	196	18	5091	7247
	Solder Mask Ink	250	75	6533	7.5	490	0.75	49	18	1273	1812
	Flux Paste	1000	150	13065	7.5	980	0.75	98	18	2546	3624
	Flux Paste	2100	315	27437	7.5	2058	0.75	206	18	5346	7610
	Active Flux Paste	600	120	10452	7.5	784	0.75	78	18	2037	2899
23	Camera Dust Stick	1960	98	8536	20	1707	2	171	18	1874	3752
	Camera Repair Fixture	104	15.6	1359	10	136	1	14	18	271	421
	Screen Adsorption Stable Support	340	2380	207298	10	20730	1	2073	18	41418	64221

	JC P15	10	550	47905	10	4791	1	479	18	9571	14841
	JC VIS PRO	2	54	4703	10	470	1	47	18	940	1457
	JC VISE	37	444	38672	10	3867	1	387	18	7727	11981
	VISE BOARD	400	4000	348400	10	34840	1	3484	18	69610	107934
	JC VISE	108	1296	112882	10	11288	1	1129	18	22554	34971
	JC VIS PRO	81	2187	190488	10	19049	1	1905	18	38059	59013
24	Camera Dust Stick	50	7.5	653	20	131	2	13	18	143	287
	IC Glue Remover	210	231	20120	7.5	1509	0.75	151	18	3920	5580
25	Screen Adsorption Stable Support	210	1470	128037	10	12804	1	1280	18	25582	39666
	USB Intelligent Tester	840	126	10975	7.5	823	0.75	82	18	2138	3044
26	Wired Earphone	22500	675	58793	20	11759	2	1176	18	12911	25845
Total (Approx.):		598163	61258.94	5335654		662760		62246		1090919	1815925

From the **Table E above**, it appears that the total due liability of the importer is Rs. 18,15,925/- (Rupees Eighteen Lakh, Fifteen Thousand and Nine Hundred Twenty-Five only).

2.4.2 The importer in the Z-BE no. 7951282 dated 23.01.2025, has declared the value of the goods as Rs. 6,13,370.39 and calculated the applicable duties and taxes on the good declared, based on the declared value and classification in the Bill of Entry, the importer has assessed the duty and taxes as Rs. 2,18,052/-

2.4.3 Based on the calculations from para 2.4.1 (Table E) and para 2.4.2 above, the importer is required to pay/levy a differential liability of Rs. 15,97,873/- (Rs. Fifteen lakhs Ninety-Seven Thousand Eight Hundred Seventy-Three only) on the mis declared/undeclared/undervalued goods after adjustment. This amount represents the additional duty and tax liability that the importer must pay due to the misdeclaration and misclassification of goods.

2.4.4 The Importer vide their submission dated 09.06.2025, reviewed the valuation report dated 09.06.2025 of the government-approved Chartered Engineer. The importer accepts the valuation report and requested for

waiver of a Show Cause Notice and personal hearing, asking for the matter to be decided on merits at the earliest.

3. Outcome of Investigation

The investigation conducted by the Directorate of Revenue Intelligence (DRI), Delhi Zonal Unit, and subsequently transferred to the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, revealed significant irregularities in the import consignment of M/s. Importvis Pvt. Ltd., New Delhi, under Bill of Entry No. Z-7951282 dated 23.01.2025, covering container no. WHSU5517332. The examination uncovered deliberate misdeclaration, misclassification, and undervaluation of goods, indicating an intent to evade Customs duties. The outcomes of the investigation are as follows

Misdeclaration and Undervaluation:

- i. The examination of container no. WHSU5517332 revealed significant discrepancies in the quantity and description of goods. The declared total quantity in the Bill of Entry was substantially lower than the actual quantities found during the DRI examination.
- ii. The goods were grossly undervalued, with the declared CIF value of INR 6,13,370/- significantly lower than the suggestive CIF value of INR 53,35,654/- as determined by the government-empanelled Chartered Engineer (Ref. No. ABJ:INSP:CE:SIIB:MA:25-26:21, dated 09.06.2025).

Misclassification: Several items were misclassified in the Bill of Entry, affecting the applicable duty rates. The reclassification, based on the DRI examination and the Chartered Engineer's report, corrected the Customs Tariff Headings (CTH) for items at serial numbers 2, 4, 5, 10, 11, 12, 17, 21, and 23 in Table D above. Key reclassifications include:

- **High Density Nano Cleansing Sponge Set** Misclassified under CTH 39129090, corrected to CTH 96039000 (20% BCD).
- **Ship Heat Sink Copper Sheet** Misclassified under CTH 74020090, corrected to CTH 74198090 (10% BCD).
- **Mini Magnets:** Misclassified under CTH 85177990, corrected to CTH 85051900 (7.5% BCD).
- **USB Intelligent Tester:** Misclassified under CTH 82059090,

corrected to CTH 90308990 (7.5% BCD).

- **Card Reader:** Misclassified under CTH 84734090, corrected to CTH 84719000 (0% BCD).
- **Poly Bags:** Misclassified under CTH 39269099, corrected to CTH 39239090 (15% BCD).
- **QUICK 857DW+ MOTHERBOARD, QUICK FAN (857W+ / 706W+) – (Part of electric Machine- SMD Rework Station)-** Misclassified under 82059090, corrected to CTH 85159000 (7.5% BCD)
- **Sunshine Thermostat (S-918K, 918L, 918L pro, 918L PLUS) (Part of LCD Separator machine):** Misclassified under 82059090, corrected to CTH 84799090 (7.5% BCD)
- **Sunshine Motherboard (P-3005A) [part of DC power supply]:** - Misclassified under 85177990, corrected to CTH 85049090 (15% BCD)
- **Smoking Instrument:** Misclassified under CTH 85177990, corrected to CTH 84145990 (10% BCD).
- **Precision Tweezers for Chip Placement** Misclassified under CTH 85177990, corrected to CTH 82032000 (10% BCD).
- **Camera Dust Stick:** Misclassified under CTH 82059090, corrected to CTH 96039000 (20% BCD).
- These reclassifications ensure accurate duty assessment based on the correct CTHs.

Duty Evasion:

- The importer's deliberate misdeclaration and undervaluation resulted in a differential duty liability of INR 15,97,873/- (total duty liability of INR 18,15,925/- as per Table E minus declared duty of INR 2,18,052/-).
- The total duty liability includes Basic Customs Duty (BCD), Social Welfare Surcharge (SWS), and Integrated Goods and Services Tax (IGST), calculated based on the re-determined value and classification as per the Chartered Engineer's report.

Seizure and Legal

Action:

- The goods were seized under Section 110 of the Customs Act, 1962, on 28.01.2025, due to their liability for confiscation under

Section 111(l) and (m) of the Act, *ibid*, for being undeclared/excess and not corresponding to the declared value or description by the DRI Officers.

- The importer's actions indicate intent to evade customs duty, violating Section 46(4) (false declaration in Bill of Entry) and rendering goods liable to confiscation under section 111(l) and (m) of the Act, *ibid* and attracting penalties under Section 112 and under Section 114AA of the Act, *ibid* for knowingly submitting false documents.

Valuation:

The declared value was rejected under Section 17(4) of the Customs Act, 1962, due to misdeclaration. Valuation was determined under Rule 9 of the Customs Valuation Rules (CVR), 2007 (residual method), based on the Chartered Engineer's report, as values under Rules 4–8 could not be established due to the lack of comparable data for identical or similar goods

Importer's Admission and

Cooperation:

The Importer vide their submission dated 09.06.2025, reviewed the valuation report dated 09.06.2025 of the government-approved Chartered Engineer. The importer accepts the valuation report and requested for waiver of a Show Cause Notice and personal hearing, asking for the matter to be decided on merits at the earliest.

The importer has, by his acts of omission, rendered the goods found undeclared/mis declared/undervalued having assessable value Rs. 53,35,654/- under the BE no. Z-7951282 dated 23.01.2025, liable for confiscation under section 111 (l) & (m) of the Customs Act, 1962 and is, therefore, also liable for penalty under section 112 (a) (ii) of the Customs Act, 1962.

Further, the importer furnished false and incorrect documentation by failing to declare the dutiable goods in the subject Bill of Entry, therefore, this act of omission and commission, renders the importer for penalty under Section 114AA of the Customs Act, 1962.

4. LEGAL PROVISIONS:

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

4.2 **Section 2 (39)** of the Customs Act, 1962, '**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;

4.3 **SECTION 46** (4) of the Customs Act, 1962, prescribes that the importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.

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

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

...

(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.

...

4.5 **Section 112** of the Customs Act, 1962, penal provisions for improper importation of goods, etc. which read as under:

Any person, -

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

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

shall be liable, -

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

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

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding

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

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

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

4.6. Section 114 AA of the Customs Act, 1962, **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.

4.7. Section 119 of the Customs Act, 1962, **Confiscation of goods used for concealing smuggled goods.**

- Any goods used for concealing smuggled goods shall also be liable to confiscation.

Explanation -In this section, "goods" does not include a conveyance used as a means of transport.

4.8 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.*

4.9 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.

5. In view of the above, it appears that:

(i) The mis-declared goods in Bill of Entry No. Z-7951282 dated 23.01.2025 are to be re-described and re-classified as per the Customs Tariff Headings (CTH) outlined in paragraph 2.3.1 and Table D, based on the examination by the DRI DZU and the government-approved Chartered Engineer's report (Ref. No. ABJ:INSP:CE:SIIB:MA:25-26:21, dated 09.06.2025).

(ii) The quantities of the import goods declared by the importer in the Bill of Entry are to be rejected, and the goods, including those found in excess, are to be quantified as per Table B and shall be incorporated into the Bill of Entry.

(iii) The total value of the mis-declared and declared goods is to be re-determined to Rs. 53,35,654/-, as determined by the Chartered Engineer's report dated 02.06.2025 under Rule 9 of the Customs Valuation Rules, 2007, following sequential application from Rule 2 to 9, due to the absence of comparable data under Rules 3 to 8.

(iv) The goods found during the examination (as per Table B above) are found misdeclared and undervalued, therefore, goods with re-determined total assessable value of Rs. 53,35,654/- are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

(v) The differential duty of Rs. 15,97,873/- (as calculated in paragraph 2.4.3: Rs. 18,15,925/- (Table E) - Rs. 2,18,052/- (Table E)) has not been levied on the undeclared and excess goods and is to be included in the importer's duty liability.

(vi) The importer is liable for penalties under Sections 112(a)(ii) and 114AA of the Customs Act, 1962, for attempting to evade duties through misdeclaration and concealment of goods.

06. WAIVER OF NOTICE AND PERSONAL HEARING

The Importer vide their submission dated 09.06.2025 have requested for waiver of Show Cause Notice and Personal Hearing in the matter and necessary adjudication proceeding/action may be initiated in respect of the said Bill of Entry as per the Customs Act, 1962.

DISCUSSION & FINDING

07. I have carefully gone through the Investigation report dated 11.06.2025 issued by the Deputy Commissioner of Customs (SIIB), Mundra and I find that the importer vide their submission dated 09.06.2025 has requested for waiver of the Show Cause Notice and personal hearing in the matter. Therefore I find that the principle of natural justice as provided in section 122A of the Customs Act, 1962 has been completed. Hence I proceed to decide the case on the basis of the documentary evidence available on records.

08. Ongoing through the facts of the case, I find that the following issues needed to be decided in the present proceedings:

- i. Whether the declared quantity/classification of the goods needs to be rejected and the same is liable to be re-determine/re-classified or otherwise.
- ii. Whether the declared value of the goods is liable to be rejected and redetermined or otherwise .
- iii. Whether the Importer is liable for penalty under Section 112(a) (ii) and Section 114 AA of the Customs Act, 1962.

09. I find that the examination of the consignment imported vide Z-7951282 dated 23.01.2025 was carried out by the officers of Directorate of Revenue Intelligence, Delhi Zonal Unit, under Panchnama dated 28.01.2025, in the presence of authorised representative of M/s. Shoolin Tradelink LLP, APSEZ, Mundra and independent panchas.. The

officers examined the goods, sorted the boxes according to their markings, and recorded their quantities. The details of the goods identified during the examination and the quantity mentioned in the Invoice are as under:

Table F

As per Invoice				As per DRI Examination					
SERIAL NO	DESCRIPTION	QUANTITY	MEASURE UNIT	COUNT	MARK	DESCRIPTION	QTY IN EACH CTN	TOTAL QUANTITY	MEASURE UNIT
1	Cleaning Brush (For Mobile Repair Use)	16620	PCS	10	AKT SUN-DEC-1 C1-10	Brush	800	8000	PCS
2	Cleaning Sponge (For Mobile Repair Use)	5000	PCS	42	AKT SUN-DEC-1 C27-68	High Density Nano Cleansing Sponge Set	2160	90720	PCS
3	Cleaning Spray (For Mobile Repair Use)	4992	PCS	40	GK-MA 211-314	Cleaning Agent	48	4992	PCS
4	Copper Pads For Mobile Repair Use	1578	PCS	1	AKT SUN-DEC-1 C14	Ship Heat Sink Copper Sheet	724	724	PCS
				1	AKT SUN-DEC-1 C15	Ship Heat Sink Copper Sheet	526	526	PCS
						Brush	620	620	PCS
5	Internal Mini Magnet For Handsfree (Raw Material)	20000	PCS	2	NJ611	Magnets	50000	100000	PCS
6	Mini Connector For Charger (Raw Material For Charger)	35000	PCS	3	BPM (HA)	Connectors	8000	24000	PCS
7	Mini Mobile Connector Cable	5000	PCS	2	T	Fibre Optic Cable	1500	3000	PCS
8	Mini Plastic Lens For Usb Light	38260	PCS	46	RRR- 1 TO RRR- 46	Two Lens in Each Housing	440	20240	PCS
				70	RRR- 47 TO RRR- 116	Three Lens in Each Housing	286	20020	PCS
9	Mini Remote For Vr Headset	200	PCS	1	RAHUL	Unbranded Remote	200	200	PCS
10	Mini Testing Tool For Mobile Repair Use	1100	PCS	4	AKT SUN-DEC-1 C69-72	Motherboard Chip Repair Mini Rotating Fixture	50	200	PCS
				1	AKT SUN-DEC-1 C74	USB Intelligent Tester	280	280	PCS
11	Mini Usb Tf Card Reader	70000	PCS	29	STG	CARD READER	1800	52200	PCS
12	Packing Material For Mobile Accessories More Than 100 Micron	158600	PCS	3	SMG-1 TO SMG-3	Poly Bags	1000	3000	PCS
				2	SMG-4 TO SMG-5	Poly Bags	12200	24400	PCS
13	PCB Bonding Machine For Mobile Repair Use	12	PCS	5	NHP 9223-9227	UV Laser Machine	1	5	PCS
				5	NHP 9231-9235	UV Laser Machine	1	5	PCS
				1	GBTK 1	UV Laser Machine	1	1	PCS
				1	GBTK 2	Laser Machine	1	1	PCS

14	PCB For Blowing Tool For Mobile Repair Use	65	PCS	1	AKT SUN-DEC-1 C104	QUICK 857DW+ MOTHERBOARD	10	10	PCS	
						QUICK FAN (857W+ / 706W+)	25	25	PCS	
						Sunshine Thermostat (S-918k)	20	20	PCS	
15	Dust Blower (For Mobile Repair Use)	25	PCS			Sunshine Thermostat (918L/918L PRO/918L PLUS)	30	30	PCS	
						Sunshine Motherboard (P-3005A)	5	5	PCS	
16	PCB HOLDER (FOR MOBILE REPAIR USE)	1219	PCS	3	1 AKT SUN-DEC-1 C73	Motherboard Chip Repair Mini Rotating Fixture	65	65	PCS	
					3 AKT SUN-DEC-1 C24-26	Motherboard Chip Repair Mini Rotating Fixture	160	480	PCS	
					6 AKT SUN-DEC-1 C18-23	Motherboard Chip Repair Mini Roating Fixture	50	300	PCS	
17	Portable Smoke Absorber For Mobile Repair Use	101	PCS	2	GBTK 3-4	Smoking Instrument	54	108	PCS	
18	Screen Protector (33800pcs)	1156	KGS	350	PJ	Tampered Glass	600	210000	PCS	
19	Screwdriver (For Mobile Repair Use)	1320	PCS	3	AKT SUN-DEC-1 C11-C13	Carbon Fiber Screwdriver Set	448	1344	PCS	
20	Screwdriver Set (For Mobile Repair Use)	550	PCS	7	AKT SUN-DEC-1 C97-103	CARBON FIBER SCREWDRIVER SET	80	560	PCS	
21	Single Tweezers (For Mobile Repair Use)	210	PCS	1	AKT SUN-DEC-1 C75	Precision Tweezer For Chip Placement	210	210	PCS	
						Motherboard Chip Repair Mini Roating Fixture	70	70	PCS	
22	Soldering Paste (For Mobile Repair Use)	7500	PCS	4	GK-MA 194-197	Solder Paste	250	1000	PCS	
					1 GK-MA 198	Solder Mask Ink	250	250	PCS	
					5 GK-MA 199-203	Flux Paste	200	1000	PCS	
					7 GK-MA 204-210	Flux Paste	300	2100	PCS	
					6 BDL	Active Flux Paste	100	600	PCS	
23	TOOL KIT (FOR MOBILE REPAIR USE)	2798	PCS	1	AKT SUN-DEC-1 C79-92	Camera Dust Stick	140	1960	PCS	
					2 AKT SUN-DEC-1 C77-78	Camera Repair Fixture	52	104	PCS	
					2 AKT SUN-DEC-1 C16-17	Screen Adsorption Stable Support	170	340	PCS	
					1	NHP9228	JC P15	10	10	PCS
							JC V1S PRO	2	2	PCS
JC V1SE	37	37	PCS							
V1SE BOARD	400	400	PCS							

				1	NHP9230	JCVIS PRO	108	108	PCS
24	Glue Remover (For Mobile Repair Use)	210	PCS	1	AKT SUN-DEC-1 C93	Camera Dust Stick	50	50	PCS
					AKT SUN-DEC-1 C93	IC Glue Remover	210	210	PCS
25	PCB For Tool Kit For Mobile Repair Use	800	PCS	1	AKT SUN-DEC-1 C76	Screen Adsorption Stable Support	210	210	PCS
				3	AKT SUN-DEC-1 C94-96	USB INTELLIGENT TESTER	280	840	PCS
26	WIRED EARPHONE	22500	PCS	9	NB	WIRED EARPHONE	2500	22500	PCS
TOTAL (APPROX.) :				765					

10. The Officers of DRI has observed during the course of examination that the goods were found mis-declared with respect to quantity and goods were grossly undervalued. Accordingly, the goods were seized vide Seizure Memo dated 28.01.2025.

10.1 Subsequently, the case was transferred for further investigation to the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, vide letter F. No. DZU/23/Int-01/2025/3941 dated 04.03.2025 and issuance of Investigation Report .

11. The SIIB Mundra has redetermined the value of the goods in terms of Rule 12, explanation 1 (i), of the said Rules, by going sequentially from Rule 2 to 9 thereof. As detailed in para 2.2.2 above, the Investigation team has observed that the valuation of the impugned goods could not be ascertained under Rule 5 to 8 of CVR, 2007. Hence, valuation of the goods is determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid*.

11.1 I find that the opinion of Chartered Engineer was sought and they have submitted the report wherein the valuation of the imported goods arrived as per below Table. I hold that the valuation of the goods have been rightly determined by the Investigation team and further, the Importer vide submission dated 09.06.2025 has accepted the valuation report of the Chartered Engineer.

Table-G

					<i>Unit</i>	<i>Total</i>	
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Sr No	Mark	Description	Total Quantity	Measure Unit	Suggestive Average C.I.F. Value by C.E. (in USD)	Suggestive Average C.I.F. Value by C.E. (in USD)	Total Suggestive Average C.I.F. Value by C.E. (in INR ₹=87.1)
1	AKT SUN-DEC-1 C1-10	Brush	8000	PCS	0.02	160	13936
2	AKT SUN-DEC-1 C27-68	High Density Nano Cleansing Sponge Set	90720	PCS	0.07	6350.4	553120
3	GK-MA 211-314	Cleaning Agent	4992	PCS	0.05	249.6	21740
4	AKT SUN-DEC-1 C14	Ship Heat Sink Copper Sheet	724	PCS	2	1448	126121
	AKT SUN-DEC-1 C15	Ship Heat Sink Copper Sheet	526	PCS	2	1052	91629
		Brush	620	PCS	0.012	7.44	648
5	NJ611	Magnets	100000	PCS	0.015	1500	130650
6	BPM (HA)	Connectors	24000	PCS	0.03	720	62712
7	T	Fibre Optic Cable	3000	PCS	0.1	300	26130
8	RRR- 1 TO RRR-46	Two Lens in Each Housing	20240	PCS	0.05	1012	88145
	RRR- 47 TO RRR-116	Thee Lens in Each Housing	20020	PCS	0.065	1301.3	113343
9	RAHUL	Unbranded Remote	200	PCS	0.15	30	2613
10	AKT SUN-DEC-1 C69-72	Motherboard Chip Repair Mini Rotating Fixture	200	PCS	0.06	12	1045
	AKT SUN-DEC-1 C74	USB Intelligent Tester	280	PCS	0.2	56	4878
11	STG	Card Reader	52200	PCS	0.06	3132	272797
12	SMG-1 TO SMG-3	Poly Bags	3000	PCS	0.008	24	2090
	SMG-4 TO SMG-5	Poly Bags	24400	PCS	0.008	195.2	17002
13	NHP 9223-9227	UV Laser Machine	5	PCS	180	900	78390
	NHP 9231-9235	UV Laser Machine	5	PCS	180	900	78390
	GBTK 1	UV Laser Machine	1	PCS	180	180	15678
	GBTK 2	Laser Machine	1	PCS	165	165	14372
		QUICK 857DW+ Motherboard (part of electric machine SMD	10	PCS	17	170	14807

14	AKT SUN- DEC-1 C104	rework station)					
		QUICK FAN (857W+ / 706W+) (part of electric machine SMD rework station)	25	PCS	3.5	87.5	7621
15	AKT SUN- DEC-1 C104	Sunshine Thermostat (S-918K) (Part of LCD Separator Machine)	20	PCS	10	200	17420
		Sunshine Thermostat (918L/918L PRO/918L PLUS) (Part of LCD Separator Machine)	30	PCS	12	360	31356
		Sunshine Motherboard (P-3005A) (Part of DC Power Supply)	5	PCS	20	100	8710
16	AKT SUN- DEC-1 C73	Motherboard Chip Repair Mini Rotating Fixture	65	PCS	5	325	28308
	AKT SUN- DEC-1 C24-26	Motherboard Chip Repair Mini Rotating Fixture	480	PCS	5	2400	209040
	AKT SUN- DEC-1 C18-23	Motherboard Chip Repair Mini Roating Fixture	300	PCS	5	1500	130650
17	GBTK 3-4	Smoking Instrument	108	PCS	2.3	248.4	21636
18	PJ	Tampered Glass	210000	PCS	0.092	19320	1682772
19	AKT SUN- DEC-1 C11-C13	Carbon Fiber Screwdriver Set	1344	PCS	1	1344	117062
20	AKT SUN- DEC-1 C97-103	Carbon Fiber Screwdriver Set	560	PCS	1	560	48776
21	AKT SUN- DEC-1 C75	Precision Tweezer for Chip Placement	210	PCS	0.5	105	9146
		Motherboard Chip Repair Mini Roating Fixture	70	PCS	5	350	30485
22	GK-MA 194-197	Solder Paste	1000	PCS	0.3	300	26130
	GK-MA 198	Solder Mask Ink	250	PCS	0.3	75	6533
	GK-MA 199-203	Flux Paste	1000	PCS	0.15	150	13065
	GK-MA 204-210	Flux Paste	2100	PCS	0.15	315	27437
	BDL	Active Flux Paste	600	PCS	0.2	120	10452
	AKT SUN- DEC-1 C79-92	Camera Dust Stick	1960	PCS	0.05	98	8536
	AKT SUN- DEC-1 C77-78	Camera Repair Fixture	104	PCS	0.15	15.6	1359
	AKT						

23	SUN-DEC-1 C16-17	Screen Adsorption Stable Support	340	PCS	7	2380	207298
	NHP9228	JC P15	10	PCS	55	550	47905
		JC V1S PRO	2	PCS	27	54	4703
		JC V1SE	37	PCS	12	444	38672
		V1SE BOARD	400	PCS	10	4000	348400
	NHP9229	JC V1SE	108	PCS	12	1296	112882
NHP9230	JC V1S PRO	81	PCS	27	2187	190488	
24	AKT SUN-DEC-1 C93	Camera Dust Stick	50	PCS	0.15	7.5	653
	AKT SUN-DEC-1 C93	IC Glue Remover	210	PCS	1.1	231	20120
25	AKT SUN-DEC-1 C76	Screen Adsorption Stable Support	210	PCS	7	1470	128037
	AKT SUN-DEC-1 C94-96	USB Intelligent Tester	840	PCS	0.15	126	10975
26	NB	Wired Earphone	22500	PCS	0.03	675	58793
Total (Approx.):						61258.94	5335654

12. Further, the SIIB has observed that the several goods were found misclassified and undeclared as per the DRI and CE Report and the same are required to be reclassified as per their merit classification. The details of such goods are as per below table. I hold that the CTH of such goods are rightly determined by the SIIB, Mundra.

Table-H

Sr.no.	Declared			As per Dri examination and CE report		
	CTH	Description	Quantity	CTH Redetermined	Description	Quantity PCS
1	96039000	Cleaning Brush (for Mobile Repair Use)	16620	96039000	Cleaning Brush (for Mobile Repair Use)	8000
2	39129090	Cleaning Sponge (for Mobile Repair Use)	5000	96039000	High Density Nano Cleansing Sponge Set	90720
3	34029099	Cleaning Spray (for Mobile Repair Use)	4992	34029099	Cleaning Agent	4992
4	74020090	Copper Pads for Mobile Repair Use	1578	74198090	Ship Heat Sink Copper Sheet	1250
				96039000	Brush	620
5	85177990	Internal Mini Magnet for Handsfree (Raw Material)	200000	85051900	Mini Magnets	100000
6	85369090	Mini Connector for Charger (Raw Material for Charger)	35000	85369090	Connectors	24000
7	85444999	Mini Mobile Connector Cable	5000	85444999	Fibre Optic Cable	3000

8	94059900	Mini Plastic Lens for USB Light	38260	94059900	Two/three Lenses in Each Housing	40260
9	85437099	Mini Remote for VR Headset	200	85437099	Unbranded Remote	200
10	82059090	Mini Testing Tool for Mobile Repair Use	1100	82059090	Motherboard Chip Repair Mini Rotating Fixture	1115
				90308990	USB Intelligent Tester	1120
11	84734090	Mini USB TF Card Reader	70000	84719000	Card Reader	52200
12	39269099	Packing Material for Mobile Accessories More Than 100 Micron	158600	39239090	Poly Bags	27400
13	84798999	PCB Bonding Machine for Mobile Repair Use	12	84561100	UV Laser Machine	12
14	82059090	PCB For Blowing Tool for Mobile Repair Use	65	85159000	Quick 857DW+ Motherboard	10
				85159000	Quick Fan (857W+ / 706W+)	25
				84799090	Sunshine Thermostat (S-918K, 918L, 918L pro, 918L PLUS)	50
15	85177990	Dust Blower (For Mobile Repair Use)	25	85049090	Sunshine Motherboard (P-3005A)	5
16	85369090	PCB Holder (For Mobile Repair Use)	1219			
17	85177990	Portable Smoke Absorber for Mobile Repair Use	101	84145990	Smoking Instrument	108
18	70072190	Screen Protector (33800pcs)	1156	70072190	Tampered Glass	210000
19	82054000	Screwdriver (For Mobile Repair Use)	1320	82054000	Carbon Fiber Screwdriver Set	1904
20	82054000	Screwdriver Set (For Mobile Repair Use)	550			
21	85177990	Single Tweezers (For Mobile Repair Use)	210	82032000	Precision Tweezer for Chip Placement	210
22	38101010	Soldering Paste (For Mobile Repair Use)	7500	38101010	Solder Paste	1000
					Solder Mask Ink	250
					Flux Paste	1000
					Flux Paste	2100
					Active Flux Paste	600
23	82059090	Tool Kit (For Mobile Repair Use)	2798	96039000	Camera Dust Stick	2010
				82059090	Camera Repair Fixture	104
				82059090	Screen Adsorption Stable Support	550
				82059090	JC P15	10
				82059090	JC V1S PRO	2
				82059090	JC V1SE	37
				82059090	V1SE BOARD	400
				82059090	JC V1SE	108
				82059090	JC V1S PRO	81
24	35061000	Glue Remover (For Mobile)	210	35061000	IC Glue Remover	210

25	82059090	PCB For Tool Kit for Mobile Repair Use	800								0
26	85183020	Wired Earphone	22500	85183020		Wired Earphone					22500

13. Accordingly, the duty liability for the declared / undeclared goods is ascertained in the Investigation Report and total duty of the consignment comes to Rs. 18,15,925/- instead of self-assessed duty of Rs. 2,18,052/- declared by the importer in the said BE. The differential duty comes to Rs.15,97,873/- as calculated under:

Table -I

Sr. no.	Description	Total Quantity	Total Suggestive Average C.I.F. Value by C.E. (in USD)	Total Suggestive Average C.I.F. Value by C.E. (in INR \$=87.1)	Rate of BCD	BCD (in Rs.)	SWS (RATE IN %)	SWS (in Rs.)	IGST rate	Applicable IGST Duty Amount (In rs.)	Total Duty (in Rs.)
a	b	c	d	e	f	$g=f\%e$	h	$i=h\%e$	j	$k=(e+g+i)*j\%$	$l=g+i+k$
1	Brush	8000	160	13936	20	2787	2	279	18	3060	6126
2	High Density Nano Cleansing Sponge Set	90720	6350.4	553120	20	110624	2	11062	18	121465	243151
3	Cleaning Agent	4992	249.6	21740	10	2174	1	217	18	4344	6735
4	Ship Heat Sink Copper Sheet	724	1448	126121	10	12612	1	1261	18	25199	39072
	Ship Heat Sink Copper Sheet	526	1052	91629	10	9163	1	916	18	18308	28387
	Brush	620	7.44	648	20	130	2	13	18	142	285
5	Magnets	100000	1500	130650	7.5	9799	0.75	980	18	25457	36236
6	Connectors	24000	720	62712	10	6271	1	627	18	12530	19428
7	Fibre Optic Cable	3000	300	26130	10	2613	1	261	18	5221	8095
8	Two Lens in Each Housing	20240	1012	88145	20	17629	2	0	18	19039	36668
	Thee Lens in Each Housing	20020	1301.3	113343	20	22669	2	0	18	24482	47151
9	Unbranded Remote	200	30	2613	7.5	196	0.75	20	18	509	725
10	Motherboard Chip Repair Mini Roating Fixture	200	12	1045	10	105	1	10	18	209	324

	USB Intelligent Tester	280	56	4878	7.5	366	0.75	37	18	950	1353
11	Card Reader	52200	3132	272797	0	0	0	0	18	49103	49103
12	Poly Bags	3000	24	2090	15	314	1.5	31	18	438	783
	Poly Bags	24400	195.2	17002	15	2550	1.5	255	18	3565	6371
13	UV Laser Machine	5	900	78390	7.5	5879	0.75	588	18	15274	21741
	UV Laser Machine	5	900	78390	7.5	5879	0.75	588	18	15274	21741
	UV Laser Machine	1	180	15678	7.5	1176	0.75	118	18	3055	4348
	Laser Machine	1	165	14372	7.5	1078	0.75	108	18	2800	3986
14	QUICK 857DW+ Motherboard	10	170	14807	20	1111	2	111	18	2885	4107
	QUICK FAN (857W+ / 706W+)	25	87.5	7621	20	572	2	57	18	1485	2114
	Sunshine Thermostat (S-918K)	20	200	17420	20	1307	2	131	18	3394	4831
15	Sunshine Thermostat (918L/918L PRO/918L PLUS)	30	360	31356	20	2352	2	235	18	6110	8697
	Sunshine Motherboard (P-3005A)	5	100	8710	20	1307	2	131	18	1826	3264
16	Motherboard Chip Repair Mini Roating Fixture	65	325	28308	10	2831	1	283	18	5656	8770
	Motherboard Chip Repair Mini Roating Fixture	480	2400	209040	10	20904	1	2090	18	41766	64761
	Motherboard Chip Repair Mini Roating Fixture	300	1500	130650	10	13065	1	1307	18	26104	40475
17	Smoking Instrument	108	248.4	21636	10	2164	1	216	18	4323	6703
18	Tampered Glass	210000	19320	1682772	15	252416	1.5	25242	18	352877	630535
19	Carbon Fiber Screwdriver Set	1344	1344	117062	10	11706	1	1171	18	23389	36266
20	Carbon Fiber Screwdriver Set	560	560	48776	10	4878	1	488	18	9745	15111
21	Precision Tweezer for Chip Placement	210	105	9146	10	915	1	91	18	1827	2833
	Motherboard Chip Repair Mini Roating	70	350	30485	10	3049	1	305	18	6091	9444

22	Fixture Solder Paste	1000	300	26130	7.5	1960	0.75	196	18	5091	7247
	Solder Mask Ink	250	75	6533	7.5	490	0.75	49	18	1273	1812
	Flux Paste	1000	150	13065	7.5	980	0.75	98	18	2546	3624
	Flux Paste	2100	315	27437	7.5	2058	0.75	206	18	5346	7610
	Active Flux Paste	600	120	10452	7.5	784	0.75	78	18	2037	2899
23	Camera Dust Stick	1960	98	8536	20	1707	2	171	18	1874	3752
	Camera Repair Fixture	104	15.6	1359	10	136	1	14	18	271	421
	Screen Adsorption Stable Support	340	2380	207298	10	20730	1	2073	18	41418	64221
	JC P15	10	550	47905	10	4791	1	479	18	9571	14841
	JC V1S PRO	2	54	4703	10	470	1	47	18	940	1457
	JC V1SE	37	444	38672	10	3867	1	387	18	7727	11981
	V1SE BOARD	400	4000	348400	10	34840	1	3484	18	69610	107934
	JC V1SE	108	1296	112882	10	11288	1	1129	18	22554	34971
JC V1S PRO	81	2187	190488	10	19049	1	1905	18	38059	59013	
24	Camera Dust Stick	50	7.5	653	20	131	2	13	18	143	287
	IC Glue Remover	210	231	20120	7.5	1509	0.75	151	18	3920	5580
25	Screen Adsorption Stable Support	210	1470	128037	10	12804	1	1280	18	25582	39666
	USB Intelligent Tester	840	126	10975	7.5	823	0.75	82	18	2138	3044
26	Wired Earphone	22500	675	58793	20	11759	2	1176	18	12911	25845
Total (Approx.):		598163	61258.94	5335654		662760		62246		1090919	1815925

I find that the consignment is found mis-declared/undeclared in respect of quantity, valuation, classification and description which resulted into short-levy of duty amounting to Rs.15,97,873/- as calculated above. With the introduction of self-assessment under Section 17(1) of Customs Act, 1962 the onus lies on the importer to correctly self-assess the bill of entry with correct amount of leviable duties. By the said act of not correctly self-assessing the applicable BCD, the importer could have received undue monetary benefit and would have caused loss to the public exchequer to the tune of Rs. 15,97,873/-. They not only failed to declare and assess the correct duty payable on the goods but also mis-declared in terms of quantity, CTH and valuation of the goods imported vide Bill of Entry 7951282 dated 23.01.2025 with an intention to evade payment of correct duty on the goods imported. Thus, there is a reason to believe that the importer deliberately and wilfully misstated the facts in terms of applicability of duty, causing loss to Govt. Revenue. Hence, I find that, the consignment is liable for confiscation under Section and 111(l) and 111(m)

of the Customs Act, 1962..Furthermore, for the said act of omission and commission, the importer appears liable for the penal action under the provisions of Section 112(a)(ii) and Section 114 AA of the Customs Act, 1962.

14. I find that the importer while filing the impugned Bill of Entry has subscribed to a declaration regarding correctness of the contents of Bill of Entry under Section 46(4) of the Act, *ibid*. Further, Section 46 (4A) of the Act, casts an obligation on the importer to ensure accuracy of the declaration and authenticity of the documents supporting such declaration. In the instant case, the importer failed to discharge the statutory obligation cast upon him and made wrong declaration about the description, quantity, value and CTH of imported goods.

15 . Section 125 of the Customs Act, 1962 Provide that Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation where 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 an option to pay in lieu of confiscation such fine as the said officer thinks fit. I find that said provision makes it mandatory to grant an option to owner of the confiscated goods to pay fine in lieu of confiscation. I find it appropriate to allow for redeem under section 125 of the Customs Act, 1962 .

16. In view of the above, I pass following Order:

ORDER

(i) I order to re-describe and re-classify the mis-declared goods as the per the Customs Tariff Headings (CTH) outlined in paragraph 2.3.1 and Table D in Bill of Entry No. Z-7951282 dated 23.01.2025 as discussed in para supra.

(ii) I reject the quantities of the import goods declared by the importer in the Bill of Entry Z-7951282 dated 23.01.2025 and I order to incorporate the quantity of the goods, including those found in excess, in accordance with the details mentioned in Table-B above.

(iii) I order to redetermine the value of the mis-declared and declared

goods to Rs. 53,35,654/-, as determined by the Chartered Engineer's report dated 02.06.2025 under Rule 9 of the Customs Valuation Rules, 2007.

(iv) I order to confiscate the goods found misdeclared and undervalued during the Examination (as per Table B above) having Rs. 53,35,654/- are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962. However, considering facts of the case and provisions of the Section 125 of the Customs Act, 1962, I give an option to the importer to re-deem the same on payment of Redemption Fine of Rs. 5,00,000/- (Rupees Five Lakhs only) in lieu of confiscation.

(v) I order to add the misdeclared and excess goods and arising differential duty of Rs. 15,97,873/- in the Bill of Entry No. Z-7951282 dated 23.01.2025, (both details mentioned in the paragraph 13 above) and order to reassess accordingly under Section 17(4) of the Customs Act, 1962

(vi) I impose penalty of Rs 1,50,000/- (Rupees One Lakh fifty Thousand Only) on the importer - M/s. Importvis Pvt. Ltd under Section 112 a(ii) of the Customs Act, 1962.

(vii) I impose penalty of Rs 2,00,000/- (Rupees Two Lakhs Only) on the importer - M/s. Importvis Pvt. Ltd under Section 114 AA 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.

Zala Dipakbhai
Chimanbhai
ADDITIONAL COMMISSIONER
ADC/JC-III-O/o Pr
Commissioner-customs-
mundra

To
M/s. Importvis Pvt. Ltd,
Fourth Floor, Statesman House,
Barakhamba Road, New Delhi-110001

Copy to:

1. The Dy. Commissioner of Customs, SIIB, CH, Mundra
2. The Dy. Commissioner of Customs, RRA, CH, Mundra
3. The Dy. Commissioner of Customs, TRC, CH, Mundra
4. The Dy. Commissioner of Customs, EDI, Mundra.
5. Office Copy