

		कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.
A	FILE NO. फाइल संख्या	CUS/APR/ASS/201/2026-Gr 4- O/o Pr Commr -Cus-Mundra
B	OIO NO. आदेश संख्या	MCH/ADC/ZDC/588/2025-26
C	PASSED BY जारीकर्ता	Zala Dipak Additional Commissioner of Customs Custom House, Mundra
D	DATE OF ORDER आदेश की तारीख	28-01-2026
E	DATE OF ISSUE जारी करने की तिथि	28-01-2026
F	SCN No. & Date कारण बताओ नोटिस क्रमांक	Waived as per request letter of Imparter dated 21.01.2025.
G	NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक	M/s. Allwyn Overseas LLP (IEC-ABMFA9794L), 7224/25, Main Qutab Road, Nabi Kari, Paharganj, Central Delhi-110055
H	DIN/दस्तावेज़ पहचान संख्या	20260171MO0000777AC3

1. यह आदेश संबन्धित 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 4TH FLOOR, HUDCO BUILDING, ISHWAR
BHUVAN ROAD,
NAVRANGPURA, AHMEDABAD-380 009.”**

3. उक्तअपील यहआदेश भेजने की दिनांक से 60दिन के भीतर दाखिल की जानी चाहिए।

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

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

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must 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 सं. 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, 1982और सीमाशुल्क अधिनियम, 1962के 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.

BRIEF FACTS OF THE CASE:

As per investigation report No. 217/2025-26 dated 13.01.2026, on the basis of specific intelligence, consignment imported vide Z-Bill of Entry No. 5738279 dated 17.11.2025 filed by M/s. Allwyn Overseas LLP (IEC-ABMFA9794L), 7224/25, Main Qutab Road, Nabi Kari, Paharganj, Central Delhi-110055 (herein after referred as “the importer” for brevity) was put on hold by the CIU Section, Custom House, Mundra. The Goods imported vide Bill of Entry No. 5738279 dated 17.11.2025 covered Container No. MSMU8530087. The goods were destined to M/s. Fast Track Private Limited, Plot No.3, Block C, Sector 11, APSEZ, Mundra Port-INAJM6. The importer, in the Bill of Entry No. Z-5738279 dated 17.11.2025 declared the assessable value as Rs. 8,42,402/- and Total duty amounting to Rs. 2,60,976. The details of the goods declared in the Bill of entry no. Z-5738279 dated 17.11.2025 are detailed below:-

Table-A

Sr. No	Description	CTH	Package/ Cartons	Quantity (in Pcs)	Amount (FOB in USD)	Gr. Weight.	Nt. Weight
1	Lock	83089040	27	24780	248.80	509.1	492.5
2	Trolley Rod 24'	83089040	413	12390	3097.5	7640.5	7434
3	Trolley Rod 34'	83089040	470	14100	3525	8695	8460
Total			910		6870.3	16844.6	16386.5

The case file pertaining to Bill of Entry No. 5738279 dated 17.11.2025, was received in SIIB Section from CIU Section for detailed investigation. The goods were examined jointly by officers of SIIB and CIU at M/s. Fast Track Private Limited (SEZ Unit), Mundra under Panchnama dated 27.11.2025.

2. Examination of the Goods:

Accordingly, a joint examination of the goods was conducted by officers of SIIB and CIU on 27.11.2025 at M/s Fast Track CFS Pvt. Ltd. (SEZ

Warehouse Unit), Plot No. 02, Block-C, Sector-11, APSEZ, Mundra, under a Panchnama dated 27.11.2025, in respect of Bill of Entry No. 5738279 dated 17.11.2025 filed by M/s Allwyn Overseas LLP, covering Container No. MSMU8530087.

2.1 The Panchnama proceedings were carried out in the presence of two independent panch witnesses, the warehouse representative Shri Sudhir Patil, Operational Manager, Fast Track CFS Pvt. Ltd., and the authorised representative of the importer Shri Gadhavi Vipul Meghraj. As per the weighment slips, the net weight of the goods in the container are as follows:

Table-B

Sr. No.	Containers No.	Gross weight declared BE/BL (in Kgs)	Gross Weight (Kgs) in as per weighment slip of CFS	Difference Excess Weight (in Kgs)
1	MSMU8530087	16844.6	17680	835.4

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2.2 The container seal bearing No. FX42827757 was verified with the Bill of Entry and Bill of Lading and was found intact and tallying with the seal number mentioned in the documents. On opening the container, it was found fully stuffed with 910 cartons bearing markings such as "Trolley-20", "Trolley-24", "W001 Lock" and "Plastic Braro for W001 Lock". Complete de-stuffing and physical examination were carried out. Random cartons were opened, counted and weighed.

2.3 The details of the goods found during examination are as under:

Sr. No.	Declared in Bill of Entry	Description Found during Examination	Packages/containers found	Quantity in Pcs/package found	Total Quantity found (in Pcs) found	Approx. wt. of one Package	Total Gross Weight
1	Lock	Trolley bag locks made of plastic	25	1000	25000	17.6	440
		Parts of the plastic Lock	2	12390	24780	28.3	56.6
2	Trolley Rmblies used in travel luggage/suitcase (24')	Trolley handle assemblies used in travel luggage/suitcase (24')	413	30	12390	19.1	7888.3

3	Trolley Handle assemblies used in travel luggage/suitcase (20')	470	30	14100	19.9	9353
Total		910				1773 7.9

The description and quantity of goods were found broadly in conformity with the declaration, and no concealment or mis-description was noticed during the examination.

3. Investigations Conducted:

3.1 Rejection of declared value & Redetermination of Assessable Value:-

As the goods imported vide B/E No. 5738279 dated 17.11.2025 (Z Type), the value declared by the importer in the corresponding Bills of Entry and invoices did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (determination of Value of Imported Goods) Rules, 2007 and thus the same appear liable to be rejected in terms of Rule 12 of CVR, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of CVR, 2007. 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 Report Ref No. ABJ:INSP:CE:SIIB:SB:RU:25-26:04 dated 26.12.2025, has suggested the valuation of the imported goods as under:

TABLE-C

Sr. No.	Description of the Goods found on Examination As per Bill of Entry / Invoice	Total Quantity - As per Bill of Entry / Invoice	Per Unit Declared C.I.F. Value in USD	Total Declared C.I.F. Value in USD	Description of the Goods found on Examination as per Customs Examination	Total Quantity - Found as per Customs Examination	Suggestive Average C.I.F. Value in USD (Approx.)	Total Suggestive Average C.I.F. Value in USD (Approx.)
	Lock	24780 Pcs	0.01 USD	247.8 USD	Trolley Bag locks Made of Plastic	25000 Pcs	0.089 USD	2225 USD
					Parts of Plastic Lock	24780 Pcs	0.06 USD	1486.8 USD
	Trolley Rod 24	12390 Pcs	0.25 USD	3097.5 USD	Trolley Handle Assemblies used in travel luggage/ suitcases (24')	12390 Pcs	0.5 USD	6195 USD
	Trolley Rod 20	14100 Pcs	0.25 USD	3525 USD	Trolley Handle Assemblies used in travel luggage/ suitcases (20')	14100 Pcs	0.49	6909 USD
	Total Suggestive Average C.I.F. Value (Approx.):							16815.8 USD

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As per the Table, the total assessable value (CIF) is re-evaluated as Rs. 15,05,014/- (USD 16,815.8 @ Rs. 89.5 per USD) (Rupees Fifteen Lakh Five Thousand Fourteen only). However, the declared assessable value was Rs. 8,42,402/- (Rupees Eight Lakh Forty-Two Thousand Four Hundred Two only).

3.2 Applicable Duty and taxes

3.2.1 Based on the re-determined assessable value as discussed in Para 3.1 above, it is evident that the importer M/s Allwyn Overseas LLP has undervalued the imported goods, resulting in short-payment of Customs duty.

As per the Chartered Engineer's valuation, the total re-determined assessable value (CIF) of the goods imported vide B/E No. 5738279 dated 17.11.2025 works out to Rs. 15,05,014/- (USD 16,815.8 @ Rs. 89.5 per USD), as against the declared assessable value of Rs. 8,42, 402/-. Accordingly, the duty liability on the re-determined assessable value has been worked out as under:

Table-D

(1 USD:89.5 INR)

Sr. No.	Description of Goods	Total Suggestive CIF Value by C.E. (in Rs.)	Total BCD Amount @ 10% (in Rs.)	Applicable SWS @ 10% (in Rs.)	Applicable GST Amount (in Rs.) (CIF+BCD+SWS) *18%	Total Applicable Duty (in Rs.) (BCD+SWS+IGST)
1	Lock	332206	33,221	3,322	66,655	1,03,198
2	Trolley Rod 24'	55442	55,445	5,545	1,11,687	1,72,677
3	Trolley Rod 20'	618356	61,836	6,184	1,23,581	1,91,601
Total		1505014	1,50,502	15,051	3,01,923	4,67,476

From the Table-D above, it appears that the total duty liability of the importer is Rs. 4,67,476/-.

3.2.2 The importer, M/s Allwyn Overseas LLP, in Bill of Entry No. 5738279 dated 17.11.2025, had declared the assessable value of the imported goods as Rs. 8,42,402/- (Rupees Eight Lakh Forty-Two Thousand Four Hundred Two only) and, based on the said declared value and classification, had self-assessed total Customs duty amounting to Rs. 2,60,976/-.

3.2.3 Based on the calculations from Para 3.2.1 (Table D) and Para 3.2.2 above, Total Customs duty payable on re-determined value: Rs. 4,67,476/- and Customs duty already assessed by the importer: Rs. 2,60,976/-. Accordingly, the importer is liable to pay a differential liability of Rs. 2,06,500/- (Rupees Two Lakh Six Thousand Five Hundred only), on the undervalued goods after adjustment. This amount represents the additional duty and tax liability that the importer must pay due to the undervaluation of goods.

4. Outcome of the investigation:

The investigation conducted by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, in respect of the import consignment of M/s Allwyn Overseas LLP (IEC: ABMFA9794L) under Bill of Entry No. 5738279 dated 17.11.2025, covering Container No. MSMU8530087, revealed deliberate undervaluation of imported goods, indicating an intention to evade Customs duty. The outcomes of the investigation are as follows:

4.1 Undervaluation

The importer declared the assessable value as Rs. 8,42,402/-, whereas the Chartered Engineer's Report (Ref. No. ABJ:INSP:CE:SIIB:SB:RU:25-26:04 dated 26.12.2025) re-determined the total assessable value (CIF) was determined to be Rs. 15,05,014/-. The re-determined value was established under Rule 9 of the Customs Valuation Rules (CVR), 2007 (residual method), as values under Rules 3 to 8 could not be established due to the lack of comparable data for identical or similar goods.

4.2 Duty Evasion

The importer's deliberate undervaluation resulted in a differential duty liability of Rs. 2,06,500/- (Total re-determined duty liability of Rs. 4,67,476/ as per Table D minus declared duty of Rs. 2,60,976/-). This includes Basic Customs Duty (BCD), Social Welfare Surcharge (SWS) and Integrated Goods and Services Tax (IGST).

4.3 Confiscation of goods and Penal Action

In view of the above para, it is evident that the importer M/s Allwyn Overseas LLP (IEC: ABMFA9794L) under Bill of Entry No. 5738279 dated 17.11.2025 has done undervaluation of the declared goods and therefore, the declared goods are liable for confiscation under Sections 111(m) of the Customs Act, 1962, due to not corresponding to the declared value. The importer's actions indicate an intent to evade customs duty, violating Section 46(4) of the Customs Act, 1962 (false declaration in Bill of Entry). Consequently, the importer is liable for penalties under Sections 112(a)(ii) and 114AA of the Customs Act, 1962, for knowingly submitting false documents and attempting to evade duties.

5. Relevant Legal Provisions:

(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:

2. Definitions.— In this Act, unless the context otherwise requires,—

.....

(o) “import” means—

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

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

Section 21: Single enforcement officer or agency for notified offences.

—

1. The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.
2. The Central Government may, by general or special order, authorise any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.
3. Every officer or agency authorised under sub-section (2) shall have all the corresponding powers of investigation,

inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.

Section 22: Investigation, inspection, search or seizure.—

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

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

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

Notification Nos. 2665(E) and 2667(E) dated 05.08.2016:

1. In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government by Notification No. 2667(E) dated 05.08.2016 issued by the Ministry of Commerce & Industry, has authorized the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned. Under Section 21(1) of the SEZ Act, 2005, the Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.

2. The Central Government, by the Notification 2665(E) dated 05.08.2016 has notified offences contained in Sections 28, 28AA, 28AAA, 74, 75, 111, 113, 115, 124, 135 and 104 of the Customs Act, 1962 (52 of 1962) as offences under the SEZ Act, 2005.

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

(B) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

Section 2(22): "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;

Section 2(23): "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

Section 2(25): "imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

Section 2(26): "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;

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.

Section 11A: "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.

Section 17. Assessment of duty.-

1. An importer entering any imported goods under section 46,

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

....

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

Section 46. Entry of goods on importation:

(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.

(4A) the importer who presents a bill of entry shall ensure the following, namely:

- a. The accuracy and completeness of the information given therein;
- b. The authenticity and validity of any document supporting it; and
- c. Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

--

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

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

Section 112. Penalty for improper importation of goods, etc.-

Any person:-

- a. who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or
- b. who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,-

- i.
- 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:

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.

(C) 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.

Waiver of Notice and Personal Hearing:

6. The Importer vide their letter dated 01.01.2026, has given their acceptance of the Chartered Engineer Report Ref. No. ABJ:INSP:CE:SIIB:SB:RU:25-26:04 dated 26.12.2025. Further, vide their letter dated 21.01.2026, they have requested that they don't want any Summons, SCN & PH and decide the matter on merits and they have agreed to pay differential duty, fine/penalty, as applicable.

Discussions and Findings

7. I have carefully gone through the records of the case, investigation report dated 13.01.2026, Valuation report by empanelled Chartered Engineer and the applicable provisions of law. The importer, M/s. Allwyn Overseas, vide letter dated 21.01.2026 has requested for waiver of Show Cause Notice and Personal hearing. Thus, the principles of Natural justice as provided in Section 122a of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on records. The issues to be decided by me are:
 - i. Whether the declared assessable value Rs. 8,42,402/- of these imported goods imported vide Bills of Entry No. 5738279 dated 17.11.2025(Z-type) is liable to be rejected

and to be re-determined as Rs. 15,05,014/-, as detailed mentioned at Table-C of Para 3.1 above, as determined by the Chartered Engineer's report dated 26.12.2025, as per Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962;

- ii. Whether the differential duty of Rs. 2,06,498/- (Rs. Two Lakh Six Thousand Four Hundred Ninety-Eight only), (as mentioned at Para 3.2.3 above) has not been levied on the under-valued goods and is to be included in the importer's duty liability.
 - iii. Whether the goods imported found under-valued, therefore, the goods with re determined value as Rs. 15,05,014/- are liable for confiscation under 111(m) of the Customs Act, 1962;
 - iv. Whether the importer, M/s. Allwyn Overseas LLP (IEC-ABMFA9794L), 7224/25, Main Qutab Road, Nabi Kari, Paharganj, Central Delhi-110055, is liable for Penalty under Section 112(a)(ii) and Section 114AA of the Customs Act, 1962.
8. Regarding the first issue, I find that M/s Allwyn Overseas LLP, vide Bill of Entry No. 5738279 dated 17.11.2025, attempted to clear goods i.e. lock, Trolley Rod 24' and Trolley rod 20'. During the examination, the description and quantity of goods were found broadly in conformity with the declaration, and no concealment or mis-description was noticed during the examination. However, the value of goods imported vide the said Bill of Entry did not appear to be true transaction value under the provisions of section 14 of the Customs Act, 1962. Further, I find that inconsistency observed in filing of the Bill of Entry suggests deliberate Undervaluation of the goods. The declared value of the goods is liable to be determined in terms of Rule 12. As 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.

9. 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. 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.

10. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid*. Accordingly, the Chartered Engineer was appointed for valuation of the goods. The Chartered Engineer vide his report ref no. ABJ:INSP:CE:SIIB:SB:RU:25-26:04 dated 26.12.2025 has suggested the valuation of the imported goods. The chartered engineer, empanelled by the government, determined the fair value of the goods to be Rs. 15,05,014/- (Rs. Fifteen Lakh Five Thousand Fourteen only) in contrast to the declared assessable value as Rs. 8,42,402/-. In view of above, the declared value of the goods, i.e. Rs. 8,42,402/-, is liable to be rejected and the same needs to be re-determined as Rs. 15,05,014/- as mentioned above in Table-C.

11. Regarding the Second issue, the self-assessment done by the importer is liable to be rejected and the BE needs to be re-assessed with differential duty of Rs. 2,60,976/- under Section 17(4) of the Customs Act, 1962. I find that from the above discussion, it is evident that the importer has undervalued/ mis-declared the imported goods to evade payment of duties and taxes by. As per valuation done by the Chartered Engineer, empanelled by the Government, the fair value of the goods amounts to be Rs. 15,05,014/- in contrast to the declared assessable value as Rs.

8,42,402/-, resulting in the duty difference of Rs. 2,60,976/-. The duty liability for the imported goods as per re-determined value is ascertained. Therefore, I find that the self assessment done by importer is liable for rejection and re-assessment of the Bill of Entry should be done under Section 17(4) of the Customs Act, 1962.

12. Regarding the third issue, I find that importer has under valued the goods to evade payment of duties and taxes by. Hence, goods do not correspond in respect of value, leading to re-determination of value of the goods as 15,05,014/- be the govt empanelled chartered engineer. Therefore, I find that the goods with the re-determined value as Rs. 15,05,014/- liable for confiscation under Section 111(m) of the Customs Act, 1962.

13. Regarding the fourth issue, the importer is liable for penalty under Section 112(a)(ii) and 114AA of the Customs Act, 1962.- I find that from the above discussion, it appears that the importer has intentionally undervalued the goods to evade Customs Duty, which leads to confiscation of dutiable goods u/s 111(m) of the Customs Act, 1962. The importer has intentionally undervalued the dutiable goods, which leads to the confiscation of the said goods, rendered the importer themselves also liable for penalty under Section 112(A)(ii) of the Customs Act, 1962. Further, I refrain myself from imposing penalty under Section 114AA of the Customs Act, 1962.

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

ORDER

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(i) I order to reject the declared total assessable value of goods as Rs. 8,42,402/-, of the Bill of Entry No. 5738279 Dated 17.11.2025 and order to re-determine the value of the goods as Rs. 15,05,014/-.

(ii) I Order to re-assess the Bill of Entry 5738279 dated 17.11.2025 as per Table-C with differential duty of Rs. 2,06,498/- under section 17(4) of the customs Act, 1962.

(iii) I order to confiscate the imported goods of re-determined assessable value 15,05,014/- under 111(m) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs

Act, 1962, to redeem the said goods on payment of redemption fine of **Rs. 1,50,000/- (Rupees One Lakh Fifty Thousand only)**.

(iv) I impose a penalty of **Rs. 20,000/- (Rupees Twenty Thousand only)** on M/s. Allwyn Overseas LLP u/s. 112 (a)(ii) of the Customs Act, 1962.

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

Additional Commissioner of Customs

**Import Assessment
Custom House, Mundra**

To,

M/s. Allwyn Overseas LLP, (IEC: ABMFA9794L)

**7224/25, Main Qutab Road, Nabi Kari,
Paharganj, Central Delhi-110055**

Copy to:-

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