

	<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, एमपी और एसईजेड, मुंद्रा, कच्छ-गुजरात -370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MP & SEZ MUNDRA, KUTCH-GUJARAT PHONE : 02838-271426/271428 FAX :02838-271425 Mail: group3-mundra@gov.in</p>	
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A	फा. सं./ FILE NO.	F. No. CUS/APR/INV/488/2025-Gr 3
B	मूल आदेश संख्या/ ORDER-IN-ORIGINAL NO.	MCH/ADC/ZDC/203/2025-26
C	द्वारा पारित किया गया / PASSED BY	Dipak Zala Addl. Commissioner of Customs Mundra Customs House
D	आदेश की तिथि DATE OF ORDER	21.08.2025
E	जारी करने की तिथि DATE OF ISSUE	22.08.2025
F	कारण बताओ नोटिस संख्या & तिथि SCN NUMBER & DATE	SCN and PH Waiver sought vide letter dated 12.08.2025 and 13.08.2025
G	आयातक / नोटिस प्राप्तकर्ता IMPORTER / NOTICEE	1. M/s Ronika International (IEC GZFPK4703L) 42 First Floor, Assand Road, Basant Nagar, Panipat, Haryana-132103 2. M/s Sea Shore Logistics Plot No. 13B, Block-B, Section 125, Light Engineering Zone APSEZ, Mundra-370421
H	डिन संख्या / DIN NUMBER	20250871MO00004934FC

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

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

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

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

“सीमाशुल्क आयुक्त (अपील),

चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,

नवरंगपुरा,अहमदाबाद 380 009”

“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA

**HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN
ROAD,**

NAVRANGPURA, AHMEDABAD-380 009.”

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

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

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- 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 सं०-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

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

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

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

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

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

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

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

BRIEF FACTS OF THE CASE

1. M/s Ronika International (IEC GZFPK4703L), (hereinafter referred to as ‘the importer’ for the sake of brevity) having address at 42 First Floor, Assand Road, Basant Nagar, Panipat, Haryana-132103 filed T Type Bill of Entry No. 8422825 and 8427926 both dated 18.02.2025 for import of various item as detailed below. The Country of origin of the goods is CHINA. The details of the B/E are as follows: -

Table-I

T Type B/E No. & date	Declared Goods	Declared HSN Code	Declared Quantity	Declared Unit Price	Declared Assessable Value(inRs.)	Declared Duty (in Rs.)
8422825 dated 18.02.2025	Table and Stand (Part for Industrial Sewing Machine)	84529099	150 SET	11.60 per Set	153816	32670
	Gloves (Assorted)	61161000	1625 Doz	0.60 per Doz	86190	24219
	Socks (Assorted)	61159990	10450 Doz	0.30 per Doz	277134	77875
8427926 dated 18.02.2025	Table and Stand (Part for Industrial Sewing Machine)	84529099	133 SET	11.60 per Set	136383	28968
	Gloves (Assorted)	61161000	1625 Doz	0.60 per Doz	86190	24219
	Socks (Assorted)	61159990	10450 Doz	0.30 per Doz	277134	77875

2. On the basis of NCTC alert, goods covered under T Type B/E No.8422825 and 8427926 both dated 18.02.2025 were put on hold for SIIB examination purpose. The examination of the goods was carried out at Sea Shore Logistic SEZ Unit, APSEZ, Mundra on dated 01.03.2025 in the presence of Shri Harshit Tiwari, Authorized representative of importer and Shri Shailesh Motivars, Executive operation, authorised representative of M/s Sea Shore Logistic SEZ Unit. SEZ Unit representative informed that the seal was already cut and container was already handed over to shipping line before the receiving Alert and the goods were shifted to Warehouse of SEZ Unit from the container.

3. SEZ Unit Representative showed the warehouse where the goods were de-stuffed. The goods (Gloves & Socks) were packed in the Green, yellow and white colour PP bags and Table stand were packed in corrugated box. Thereafter, the importer authorized representative and SEZ unit representative were asked to segregate the goods as per packing list and the pairs wise, the same were segregated with the help of labour. Further, PP bags were randomly cut and open and no. of the pairs were counted. The weight of the PP bags and corrugated boxes were conducted and the same is as under :-

Table-II

B/E No.	Goods	No. of PP Bags /CTN		Quantity		Differe nce	Weight In kgs
		Details as per B/E Packagin g List	Details found during the examinatio n	Details as per B/E Packagin g List	Details found during the examinatio n		
8422825 dated 18.02.202 5	Table and Stand (Part for Industria l Sewing Machine CTH: 8452909 9	150	64	150 Set	64 Set	86 SET (short)	1345
	Gloves (assorted) CTH: 6116100 0	25	29	1625 Doz	1450 Doz	175 Doz (Short)	825
	Socks (assorted) CTH: 6115999 0	209	291	10450 Doz	15925 Doz	5475 Doz (Excess)	6131

	TOTAL	384	384				8301
8427926 dated 18.02.2025	Table and Stand (Part for Industrial Sewing Machine CTH: 8452909 9	133	50	133 Set	50 Set	83 SET (Short)	1050
	Gloves (assorted) CTH: 6116100 0	25	25	1625 Doz	1250 Doz	375 Doz (Short)	712
	Socks (assorted) CTH: 6115999 0	209	209	10450 Doz	12925 Doz	2475 Doz (Excess)	4722
	TOTAL	367	284				6484

4. During Examination of B/E No. 8422825 dated 18.02.2025, instead of declared 150 set of Table and Stand (Part for Industrial Sewing Machine), only 64 set were found, out of 1625 dozen Gloves, only 1450 dozen Gloves were found. Further, 15925 Doze of socks were found instead of declared 10450 dozen socks. Further, in respect of B/E No. 8427926 dated 18.02.2025, during examination, instead of declared 133 set of Table and Stand (Part for Industrial Sewing Machine), only 50 set were found, out of 1625 dozen Gloves, only 1250 dozen Gloves were found. Further, 12925 dozen of socks were found instead of declared 10450 dozen socks. Further, during examination, goods covered under both B/E No. 8422825 and 8427926 both dated 18.02.2025 were found unbranded.

5. Further, the value declared by the importer in the corresponding Bill of Entry and invoices did not appear to be the true transaction value as importer has mis declared goods in terms of quantity and weight, hence, value declared by importer does not appear to be 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.

6. Rejection of transaction value of the imported goods and determination of the value of the import goods

Since, the value of goods declared by the importer in the Bill of Entry did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the rule 3 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. The relevant Rules of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 are reproduced here under: -

Rule 3. Determination of the method of valuation-

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

(2) Value of imported goods under sub-rule (1) shall be accepted:

Provided that -

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in India; or

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and

(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.

(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods; (iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

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;

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(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 such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(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.

Further, as per Rule 6 of the CVR, 2007, if the value cannot be determined under Rule 3, 4 & 5, then the value shall be determined under Rule 7 of CVR, 2007.

Rule 7 of the CVR, 2007, stipulates that:-

(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 subrule (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 of the CVR, 2007, stipulates that: -

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 of the CVR, 2007, stipulates that: -

- (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.*

6.1 As mentioned above, the declared assessable value of the goods Rs. 7,32,382/- of Bill of Entry No. 5869651 dated 29.09.2024 cannot be considered as assessable value of the goods and hence the same is liable to be rejected under Rule 12 of Customs Valuation Rules 2007 as there has been misdeclaration in terms of quantity and weight of goods. In absence of credible data of import of similar/identical goods due to upper quality of goods and other constraints, the value of these goods cannot be determined in terms of Rule 4,5,6,7,8 of Customs Valuation Rules 2007. Hence the value is to be determined in terms of Rule 9 of said rules.

7. Therefore, opinion of the empanelled Chartered Engineer was sought for determination of the value of the imported goods. The Chartered Engineer vide his Report No. ABJ: INSP:CE:SIIB:OWS:RON:25-26:01 and ABJ:INSP:CE:SIIB:OWS:RON:25-26:02 both dated 01.07.2025 suggested the valuation of the imported goods as under :-

Table-III

BE No.	Description	Quantity as found after examination	Quantity as per BE	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) \$=88.4
8422825 dated 18.02.2025	Table and Stand (Part for Industrial Sewing Machine	64 sets	150 sets	11.6	742.4	65628
	Gloves (assorted)	1450 Dozens	1625 Dozens	2.04	2958	261487
	Socks (assorted)	15925 Dozens	10450 Dozens	0.92	14651	1295148
	TOTAL					16,22,263
8427926 dated 18.02.2025	Table and Stand (Part for Industrial Sewing Machine	50 sets	133 sets	11.6	580	51272
	Gloves (assorted)	1250 Dozens	1625 Dozens	2.04	2550	225420
	Socks (assorted)	12925 Dozens	10450 Dozens	0.92	11891	1051164

	TOTAL					13,27,856

8 The chartered engineer, empanelled by the government, determined CIF value of the goods to be Rs. 16,22,263/-, (Sixteen Lakh Twenty-Two Thousand Two Hundred Sixty-three only) in contrast to the declared Assessable value of Rs. 5,17,140/- (Rs. Five Lacs Seventeen Thousand One Hundred Forty) in case of Bill of entry no. 8422825 dated 18.02.2025 and Rs. 13,27,856/- (Thirteen Lakh, Twenty-Seven Thousand, Eight Hundred Fifty-Six only) in contrast to the declared assessable value of Rs. 4,99,707/in case of B/E no. 8427926 dated 18.02.2025. Further, declared CTH was found to be appropriate. Further on the basis of the goods found during the examination and as per valuation report mentioned in the above table, duty leviable on goods imported vide B/E No. 8422825 and 8427926 both dated 18.02.2025 has been re calculated which is as under: -

Table-IV

<i>B/E No.</i>	<i>Item Description</i>	<i>Details found during the examination</i>	<i>Declared Assessable Value (in Rs.)</i>	<i>Total Re determined Assessable Value as per CE</i>	<i>BCD @ 7.5 % for 1 item and 20 % for item at Sr. no. 2 & 3</i>	<i>Sl. No. @ 10 %</i>	<i>IGST @ 12 % for item at 1 & 5 % for item at Sr. No. 2 & 3</i>	<i>Total re-determined duty</i>	<i>Duty Declared by Importer in BE</i>	<i>Difference</i>
8422825 dated 18.02.2025	(i) Table and Stand (Part for Industrial Sewing Machine)	64 Set	153816	65628	4922	492	8525	1393 9	32670	-18730.8
	(ii) Gloves (assorted)	1450 Doz	86190	2614 87	52297	5230	15951	7347 8	24219	49259
	(iii) Socks (assorted)	15925 Doz	277134	12951 48	259030	2590 3	79004	3639 37	77875	286062
	TOTAL		517140	16222 63	316249	3162 5	103480	4513 54	13476 4	316590

8427 926 d ated 18.02 .2025	(i) Table and Stand (Part for Industrial Sewing Machine)	50 Set	136383	51272	3845	385	6660	1089 0	28968	-18078
	(ii) Gloves (assorted)	1250 Doz	86190	225420	45084	45084	13751	6334 3	24219	39124
	(iii) Socks (assorted)	12925 Doz	277134	1051164	210233	210233	64121	295377	77875	217502
	TOTAL		499707	1327856	259162	25916	84532	369610	13106 2	238548
Total Differential duty										5,55,138

9. Further Statement of Shri Mohan Dattatray Awari, authorised representative of M/s Sea Shore Logistics was recorded on 02.04.2025 wherein he interalia stated that they did not do counting at the time of warehousing. Hence, they were not aware about shortage of quantity at the time of warehousing. They came to know about shortage of quantity at the time of examination. No pilferage happened at their warehouse. Short Cargo has been received from supplier.
10. Further Statement of Shri Deepak, Manager and authorised representative of M/s Ronika International was recorded on 24.04.2025 wherein he interalia stated that they were not aware about the short shipment. As soon as their CB informed about short quantity, they emailed to Chinese supplier about the same and supplier vide email dated 25.02.2025 informed that by mistake 83 container left in their warehouse and further committed to send the leftover goods in next shipment for nothing charge. They further submitted copy of email conversation. This is the first incident of short quantity. Order was placed over phone. No purchase order was sent. However, supplier issued Performa invoice dated 23.01.2025 and 24.01.2025.
11. In view of the above, based on investigations conducted in the matter, it is noticed that the goods imported vide B/E No. 8422825 and 8427926 both dated 18.02.2025 have been found mis-declared in term of the quantity and

found under valued in order to evade applicable duty on higher assessable value. Therefore, it appears that the importer has contravened Section 17 and Section 46 of the Customs Act, 1962 and Custom Valuation Rules, 2007 in as much as they failed to declare correct value of the goods in the Customs document filed by them. These acts of omission and commission on the part of importer has made the imported goods having redetermined value of Rs. 16,22,263/- for the BE No. 8422825 dated 18.02.2025 and Rs. 13,27,856/- for the BE No. 8427926 dated 18.02.2025 liable for confiscation under Section 111(l) and (m) of the Act, *ibid* and has thus rendered themselves liable for penal action under Section 112 (a) (ii) of the Customs Act, 1962. Furthermore, it also appears that by mis declaring the value of the goods under import, the importer has also short paid the duty amounting to Rs. 5,55,138/- (Rs. Five Lacs Fifty-Five Thousand One Hundred Thirty-Eight) against both B/E.

12. Further, during statement of Shri Deepak, authorised representative of M/s Ronika International, on asking about short shipment, importer shifted the responsibility to supplier and submitted letter received from Supplier. Further, as per valuation report submitted by empanelled CE, valuation was found to reasonably low as in spite of short quantity, valuation of impugned has been found to be on higher side. In view of above, *prima facie*, it appears that importer has willingly gross undervalued the goods in order to evade custom duty on higher assessable value and due to said act of omission and commission on the part of importer, importer has rendered themselves liable for penalty under section 114AA of the Customs Act, 1962.
13. Further, in this case, DTA B/E No. 8422825 and 8427926 both dated 18.02.2025 have been filed against Warehouse (Z) Type B/E No. 8391720 and 8392555 both dated 17.02.2025 and at the time of Z type B/E, no discrepancy in respect of quantity and weight was reported by warehousing unit M/s Sea Shor Logistic. As per para 4 of bond cum legal undertaking submitted by them at the time of establishing warehousing, they shall be held responsible for ensuring that there shall be no pilferage during transit of the said goods when dispatched from the place of import or the factory of manufacture or from the warehouse to the unit in the SEZ and vice versa. In the instant case, discrepancy in respect of quantity has been found in Z and T Type B/E and M/s Sea Shore Logistics did not report any discrepancy in quantity at the time of Z Type B/E. From the above, *prima facie*, it appears that M/s. Sea Shore Logistics have violated the conditions of LAO/Permission granted to them to establish the Warehouse Unit at Mundra SEZ. By the acts of omission and commission of M/s. Sea Shore Logistics, had rendered the import goods liable for confiscation under the

provisions of Section 111 of the Customs Act, 1962, and thereby rendered themselves liable to penalty under Section 112(b) of the Customs Act.

14. RELEVANT LEGAL PROVISIONS:

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

SEZ ACT, 2005

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

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.....

(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.

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

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

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

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

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

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

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

SEZ RULES, 2006

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

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

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

<div>.....</div> <div>.....</div> <div>S.O. 2667(E).—</div>	The Customs Act, 1962	
	1.	Section 28, 28AA and 28AAA
	2.	Section 74 and 75
	3	Section 111
	4.	Section 113
	5.	Section 115
	6.	Section 124
	7.	Section 135
	8.	Section 104

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

(B) RELEVANT PROVISIONS OF 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 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 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:*

Section 114AA: Penalty for use of false and incorrect material: -

If a person knowingly or intentionally makes, signs or uses, or causes to be made signed or used, any declaration, statement or document which is false or incorrect in any material shall be liable to a penalty not exceeding five times the value of goods.

15. Further the importer Ronika International and warehousing unit M/s Sea Shore Logistics vide their letter dated 23.06.2025 and 25.06.2025 respectively stated that they do not want any Show Cause Notice and personal hearing and further requested to decide the matter on merit and they will abide by decision taken by this office.

16. In view of the above facts, it appears that –

i. The declared assessable value of Rs. 5,17,140/- and Rs. 4,99,707/- in case of goods imported vide impugned B/E No. 8422825 and 8427926 both dated

18.02.2025 respectively is liable to be rejected under Rule 12 of the CVR, 2007 and required to be re-determined at Rs.16,22,263/- (Sixteen Lakh, Twenty-Two Thousand, Two Hundred Sixty-three only) and Rs. 13,27,856/- (Thirteen Lacs Twenty-Seven Thousand Eight Hundred Fifty-Six only) respectively in terms of Rule 9 of the Customs Valuation Rules,2007.

- ii. The declared quantity in respect of all items imported vide both B/E is liable to be rejected and the same to be redetermined as per above mentioned Table-II.
- iii. The Bill of Entry no. 8422825 and 8427926 both dated 18.02.2025 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962.
- iv. The goods imported vide impugned Bill of Entry no. 8422825 and 8427926 both dated 18.02.2025 are liable for confiscation under Section 111(l) and (m) of the Customs Act, 1962.
- v. The importer M/s Ronika International (IEC No. GZFPK4703L) is liable for Penalty under Section 112(a)(ii) and 114AA of the Customs Act, 1962.
- vi. The SEZ Unit M/s. Sea Shore Logistics is liable for Penalty under Section 112(b) of the Customs Act, 1962.

17. Discussions and Findings

17.1 I have carefully gone through the Investigation report dated 04.08.2025 issued by Deputy Commissioner of Customs (SIIB), Mundra Customs House and other records of the case. I find that representative of Importer M/s Ronika International and SEZ Unit M/s Sea Shore Logistics vide letter dated 12.08.2025 and 13.08.2025 has requested for waiver of issuance of Show Cause Notice and personal hearing. Hence, I proceed to decide the case on the basis of the documentary evidences available on records. The main issues before me in this case are to be decided as mentioned below:

- a) Whether the declared assessable value of Rs. 5,17,140/- and Rs. 4,99,707/- in case of goods imported vide impugned B/E No. 8422825 and 8427926 both dated 18.02.2025 respectively is liable to be rejected under Rule 12 of the CVR, 2007 and required to be re-determined at Rs.16,22,263/- (Sixteen Lakh, Twenty-Two Thousand, Two Hundred Sixty-three only) and Rs. 13,27,856/- (Thirteen Lacs Twenty-Seven Thousand Eight Hundred Fifty-Six only) respectively in terms of Rule 9 of the Customs Valuation Rules,2007.
- b) Whether the declared quantity in respect of all items imported vide both B/E is liable to be rejected and the same to be redetermined as per above mentioned Table-II.

c) Whether the Bill of Entry no. 8422825 and 8427926 both dated 18.02.2025 are liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962.

d) Whether goods imported vide impugned Bill of Entry no. 8422825 and 8427926 both dated 18.02.2025 are liable for confiscation under Section 111(l) and (m) of the Customs Act, 1962.

e) Whether the importer M/s Ronika International (IEC No. GZFPK4703L) is liable for Penalty under Section 112(a)(ii) and 114AA of the Customs Act, 1962.

f) Whether the SEZ Unit M/s. Sea Shore Logistics is liable for Penalty under Section 112(b) of the Customs Act, 1962.

17.2 I find that M/s Ronika International filed T Type Bill of Entry No. 8422825 and 8427926 both dated 18.02.2025 for import of various item as detailed below. The Country of origin of the goods is CHINA. The details of the B/E are as follows:

-

Table-A

T Type B/E No. & date	Declared Goods	Declared HSN Code	Declared Quantity	Declared Unit Price	Declared Assessable Value(inRs.)	Declared Duty (in Rs.)
8422825 dated 18.02.2025	Table and Stand (Part for Industrial Sewing Machine)	84529099	150 SET	11.60 per Set	153816	32670
	Gloves (Assorted)	61161000	1625 Doz	0.60 per Doz	86190	24219
	Socks (Assorted)	61159990	10450 Doz	0.30 per Doz	277134	77875
8427926 dated 18.02.2025	Table and Stand (Part for Industrial Sewing Machine)	84529099	133 SET	11.60 per Set	136383	28968
	Gloves (Assorted)	61161000	1625 Doz	0.60 per Doz	86190	24219
	Socks (Assorted)	61159990	10450 Doz	0.30 per Doz	277134	77875

17.3 I find that on the basis of specific intelligence, goods covered under T Type B/E No.8422825 and 8427926 both dated 18.02.2025 were put on hold for SIIB examination purpose. The examination of the goods was carried out at Sea Shore Logistic SEZ Unit, APSEZ, Mundra on dated 01.03.2025 in the presence of Shri Harshit Tiwari, Authorized representative of importer and Shri Shailesh Motivars, Executive operation, authorised representative of M/s Sea Shore Logistic SEZ Unit. SEZ Unit representative informed that the seal was already cut and

container was already handed over to shipping line before the receiving Alert and the goods were shifted to Warehouse of SEZ Unit from the container. SEZ Unit Representative showed the warehouse where the goods were de-stuffed. The goods (Gloves & Socks) were packed in the Green, yellow and white colour PP bags and Table stand were packed in corrugated box. Thereafter, the importer authorized representative and SEZ unit representative were asked to segregate the goods as per packing list and the pairs wise, the same were segregated with the help of labour. Further, PP bags were randomly cut and open and no. of the pairs were counted. The weight of the PP bags and corrugated boxes were conducted and the same is as under: -

Table-B

B/E No.	Goods	No. of PP Bags /CTN		Quantity		Differe nce	Weight In kgs
		Details as per B/E Packagin g List	Details found during the examinatio n	Details as per B/E Packagin g List	Details found during the examinatio n		
8422825 dated 18.02.202 5	Table and Stand (Part for Industria l Sewing Machine CTH: 8452909 9	150	64	150 Set	64 Set	86 SET (short)	1345
	Gloves (assorted) CTH: 6116100 0	25	29	1625 Doz	1450 Doz	175 Doz (Short)	825
	Socks (assorted) CTH:	209	291	10450 Doz	15925 Doz	5475 Doz (Excess)	6131

	61159990						
	TOTAL	384	384				8301
8427926 dated 18.02.2025	Table and Stand (Part for Industrial Sewing Machine CTH: 84529099	133	50	133 Set	50 Set	83 SET (Short)	1050
	Gloves (assorted) CTH: 61161000	25	25	1625 Doz	1250 Doz	375 Doz (Short)	712
	Socks (assorted) CTH: 61159990	209	209	10450 Doz	12925 Doz	2475 Doz (Excess)	4722
	TOTAL	367	284				6484

17.4 I find that during Examination of B/E No. 8422825 dated 18.02.2025, instead of declared 150 set of Table and Stand (Part for Industrial Sewing Machine), only 64 set were found, out of 1625 dozen Gloves, only 1450 dozen Gloves were found. Further, 15925 Doze of socks were found instead of declared 10450 dozen socks. Further, in respect of B/E No. 8427926 dated 18.02.2025, during examination, instead of declared 133 set of Table and Stand (Part for Industrial Sewing Machine), only 50 set were found, out of 1625 dozen Gloves, only 1250 dozen Gloves were found. Further, 12925 dozen of socks were found instead of declared 10450 dozen socks. Further, during examination, goods covered under both B/E No. 8422825 and 8427926 both dated 18.02.2025 were found unbranded.

17.5 I find that Importer has mis-declared goods in terms of quantity and weight, hence, value declared by importer does relate to 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 is 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. Efforts were made to find out the correct assessable value of the imported goods. 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. As per Rule 6 *ibid*, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8. As the imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, model, brand, make, sizes and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible. As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid* and hence, opinion of the empanelled Chartered Engineer was sought for determination of the value of the goods under import. Therefore, opinion of the empanelled Chartered Engineer was sought for determination of the value of the imported goods. The Chartered Engineer vide his Report No. ABJ: INSP:CE:SIIB:OWS:RON:25-26:01 and ABJ:INSP:CE:SIIB:OWS:RON:25-26:02 both dated 01.07.2025 suggested the valuation of the imported goods as under :-

Table-C

BE No.	Description	Quantity as found after examination	Quantity as per BE	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) \$=88.4

8422825 dated 18.02.2025	Table and Stand (Part for Industrial Sewing Machine	64 sets	150 sets	11.6	742.4	65628
	Gloves (assorted)	1450 Dozens	1625 Dozens	2.04	2958	261487
	Socks (assorted)	15925 Dozens	10450 Dozens	0.92	14651	1295148
	TOTAL					16,22,263
8427926 dated 18.02.2025	Table and Stand (Part for Industrial Sewing Machine	50 sets	133 sets	11.6	580	51272
	Gloves (assorted)	1250 Dozens	1625 Dozens	2.04	2550	225420
	Socks (assorted)	12925 Dozens	10450 Dozens	0.92	11891	1051164
	TOTAL					13,27,856

17.6 I find that the chartered engineer, empanelled by the government, determined CIF value of the goods to be Rs. 16,22,263/-, (Sixteen Lakh Twenty-Two Thousand Two Hundred Sixty-three only) in contrast to the declared Assessable value of Rs. 5,17,140/- (Rs. Five Lacs Seventeen Thousand One Hundred Forty) in case of Bill of entry no. 8422825 dated 18.02.2025 and Rs. 13,27,856/- (Thirteen Lakh, Twenty-Seven Thousand, Eight Hundred Fifty-Six only) in contrast to the declared assessable value of Rs. 4,99,707/- in case of B/E no. 8427926 dated 18.02.2025. Further, declared CTH was found to be appropriate. Further on the basis of the goods found during the examination and as per valuation report mentioned in the above table, duty leviable on goods imported vide B/E No. 8422825 and 8427926 both dated 18.02.2025 has been recalculated which is as under: -

Table-D

B/E No.	Item Description	Details found during the examination	Declared Assessable Value (in Rs.)	Total Re determined Assessable Value as per CE	BCD @ 7.5 % for 1 item and 20 % for item at Sr. no. 2 & 3	SW S @ 10 %	IGST @ 12 % for item at 1 & 5 % for item at Sr. No. 2 & 3	Total re-determined duty	Duty Declared by Importer in BE	Difference
8422825 dated 18.02.2025	(i) Table and Stand (Part for Industrial Sewing Machine)	64 Set	153816	65628	4922	492	8525	1393 9	32670	-18730.8
	(ii) Gloves (assorted)	1450 Doz	86190	261487	52297	5230	15951	7347 8	24219	49259
	(iii) Socks (assorted)	15925 Doz	277134	1295148	259030	25903	79004	363937	77875	286062
	TOTAL		517140	1622263	316249	31625	103480	451354	13476 4	316590
8427926 dated 18.02.2025	(i) Table and Stand (Part for Industrial Sewing Machine)	50 Set	136383	51272	3845	385	6660	1089 0	28968	-18078
	(ii) Gloves (assorted)	1250 Doz	86190	225420	45084	45084	13751	6334 3	24219	39124
	(iii) Socks (assorted)	12925 Doz	277134	1051164	210233	21023	64121	295377	77875	217502
	TOTAL		499707	1327856	259162	25916	84532	369610	13106 2	238548

	5,55,138
Total Differential duty	

17.7 I find that statement of Shri Mohan Dattatray Awari, authorised representative of M/s Sea Shore Logistics was recorded on 02.04.2025 wherein he inter-alia stated that they did not do counting at the time of warehousing. Hence, they were not aware about shortage of quantity at the time of warehousing. They came to know about shortage of quantity at the time of examination. No pilferage happened at their warehouse. Short Cargo has been received from supplier. I find that statement of Shri Deepak, Manager and authorised representative of M/s Ronika International was recorded on 24.04.2025 wherein he inter-alia stated that they were not aware about the short shipment. As soon as their CB informed about short quantity, they emailed to Chinese supplier about the same and supplier vide email dated 25.02.2025 informed that by mistake 83 container left in their warehouse and further committed to send the leftover goods in next shipment for nothing charge. They further submitted copy of email conversation. This is the first incident of short quantity. Order was placed over phone. No purchase order was sent. However, supplier issued Performa invoice dated 23.01.2025 and 24.01.2025

17.8 In view of the above, based on investigations conducted in the matter, I find that the goods imported vide B/E No. 8422825 and 8427926 both dated 18.02.2025 have been found mis-declared in term of the quantity and found under valued in order to evade applicable duty on higher assessable value. The value of the goods has been re-determined to Rs. 16,22,263/- for the BE No. 8422825 dated 18.02.2025 and Rs. 13,27,856/- for the BE No. 8427926 dated 18.02.2025 under relevant customs valuation rules and thus short paid/levy the duty amounting to Rs. 3,16,590/- (*Rupees Three Lakh Sixteen Thousand Five Hundred and Ninety Only*) for Bill of Entry No. 8422825 dated 18.02.2025 and Rs. 2,38,548/- (*Rupees Two Lakh Thirty-Eight Thousand Five Hundred and Forty-Eight Only*) for Bill of Entry No. BE No. 8427926 dated 18.02.2025. Therefore, the importer has contravened Section 17 and Section 46 of the Customs Act, 1962 and Custom Valuation Rules, 2007 in as much as they failed to declare correct value of the goods in the Customs document filed by them. **Section 17 (1) & Section 2 (2) of the Customs Act, 1962 read with CBIC Circular No. 17/2011- Customs dated 08.04.2011**, cast a heightened responsibility and onus on the importer to determine duty, classification etc. by way of self-assessment. The importer, at the time of self- assessment, is required to ensure that he declared the correct classification, country of origin, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. By violating the provisions of Section 46(4) and Section 17 of the Customs Act, 1962, Importer has rendered the goods of redetermined value of Rs.

16,22,263/- for the BE No. 8422825 dated 18.02.2025 and Rs. 13,27,856/- for the BE No. 8427926 dated 18.02.2025 liable for confiscation under Section 111(l) and (m) of the Act, *ibid* and has thus rendered themselves liable for penal action under Section 112 (a) (ii) of the Customs Act, 1962 which stipulates that any person who, in relation to any dutiable 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 will be liable for penalty for improper importation of goods. Further, Importer has not presented correct facts at the time of filing B/E. Further, the importer has presented false and incorrect documents before the Customs Department for import of the subject consignment by mis-declaring the value of declared items. Importer has knowingly and intentionally used Bill of Lading, invoices and packing list while filing Bill of Entry, these documents contain incorrect or false material particulars regarding the quantity, and description of the goods imported by them. Accordingly, the importer has rendered themselves liable for penalty under Section 114AA of the Customs Act, 1962 which stipulates that if a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular in the transaction of any businesses for the purpose of this Act would be liable for penalty. Further, I find that in this case, DTA B/E No. 8422825 and 8427926 both dated 18.02.2025 have been filed against Warehouse (Z) Type B/E No. 8391720 and 8392555 both dated 17.02.2025 and at the time of Z type B/E, no discrepancy in respect of quantity and weight was reported by warehousing unit M/s Sea Shor Logistic. As per para 4 of bond cum legal undertaking submitted by them at the time of establishing warehousing, they shall be held responsible for ensuring that there shall be no pilferage during transit of the said goods when dispatched from the place of import or the factory of manufacture or from the warehouse to the unit in the SEZ and vice versa. In the instant case, discrepancy in respect of quantity has been found in Z and T Type B/E and M/s Sea Shore Logistics did not report any discrepancy in quantity at the time of Z Type B/E. From the above, I find that M/s. Sea Shore Logistics have violated the conditions of LAO/Permission granted to them to establish the Warehouse Unit at Mundra SEZ. By the acts of omission and commission of M/s. Sea Shore Logistics, had rendered the imported goods liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, and thereby rendered themselves liable to penalty under Section 112(b)(ii) of the Customs Act, 1962 which stipulates that any person 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 in the case of dutiable goods, other than prohibited goods, to a penalty not exceeding the duty sought to be evaded on such goods or five thousand rupees.

18. In view of the above discussions, I pass the following order:

ORDER

18.1 I hold that declared quantity in respect of all items imported vide both B/E is liable to be rejected and the same to be re-quantified as per above mentioned Table-B discussed in para 17.3.

18.2 I hold that declared assessable value **Rs. 5,17,140/-** (*Rupees Five Lakh Seventeen Thousand One Hundred and Forty Only*) and **Rs. 4,99,707/-** (*Rupees Four Lakh Ninety-Nine Thousand Seven Hundred and Seven Only*) in case of goods imported vide impugned B/E No. 8422825 and 8427926 both dated 18.02.2025 respectively are liable to be rejected under Rule 12 of the CVR, 2007 and required to be re-determined at **Rs.16,22,263/-** (*Sixteen Lakh Twenty-Two Thousand Two Hundred and Sixty-three only*) and **Rs. 13,27,856/-** (*Thirteen Lakh Twenty-Seven Thousand Eight Hundred and Fifty-Six only*) respectively in terms of Rule 9 of the Customs Valuation Rules, 2007.

18.3 I hold that the goods imported vide impugned Bill of Entry no. 8422825 and 8427926 both dated 18.02.2025 of re-determined value **Rs.16,22,263/-** (*Sixteen Lakh Twenty-Two Thousand Two Hundred and Sixty-three only*) and **Rs. 13,27,856/-** (*Thirteen Lakh Twenty-Seven Thousand Eight Hundred and Fifty-Six only*) respectively are liable for confiscation under Section 111(l) and (m) of the Customs Act, 1962. However, I give an option to redeem the goods on payment of fine of **Rs.1,60,000/-** (*Rupees One Lakh Sixty Thousand Only*) for goods imported vide Bill of Entry No. 8422825 dated 18.02.2025 and **Rs. 1,30,000/-** (*Rupees One Lakh Thirty Thousand Only*) for goods imported vide Bill of Entry No. 8427926 dated 18.02.2025 as per Section 125 of the Customs Act, 1962.

18.4 I order to re-assess the Bill of Entry 8422825 and 8427926 both dated 18.02.2025 accordingly under Section 17(4) of the Customs Act, 1962 with total consequential duty of **Rs. 4,51,354/-** (*Rupees Four Lakh Fifty-One Thousand Three Hundred and Fifty-Four Only*) & **Rs. 3,69,610/-** (*Rupees Three Lakh Sixty-Nine Thousand Six Hundred and Ten Only*) and differential duty of **Rs. 3,16,590/-** (*Rupees Three Lakh Sixteen Thousand Five Hundred and Ninety Only*) & **Rs. 2,38,548/-** (*Rupees Two Lakh Thirty-Eight Thousand Five Hundred and Forty-Eight Only*) respectively.

18.5. I impose penalty of **Rs. 30,000/-** (*Rupees Thirty Thousand Only*) for items imported vide Bill of Entry No. 8422825 dated 18.02.2025 and **Rs. 20,000/-** (*Rupees Twenty Thousand Only*) for items imported under Bill of Entry No. 8427926 dated 18.02.2025 on M/s Ronika International under Section 112 (a) (ii) of the Customs Act, 1962

18.6 I impose penalty of **Rs.1,00,000/-** (*Rupees One Lakh Only*) on M/s Ronika International under Section 114AA of the Customs Act, 1962 for above mentioned both Bills of Entry.

18.7 I impose penalty of **Rs. 25,000/-** (*Rupees Twenty-Five Thousand Only*) for items imported vide Bill of Entry No. 8422825 dated 18.02.2025 and **Rs. 15,000/-** (*Rupees Fifteen Thousand Only*) for items imported under Bill of Entry No. 8427926 dated 18.02.2025 on M/s Sea Shore Logistics under Section 112 (b) (ii) of the Customs Act, 1962.

19. This OIO is issued without prejudice to any other action that may be taken against the claimant under the provisions of the Customs Act, 1962 or rules made there under or under any other law for the time being in force.

(Dipak Zala)
Addl. Commissioner of Customs
Customs House, Mundra

BY Speed Post A.D / E-mail

To, (The Noticee): -

1. M/s Ronika International (IEC GZFPK4703L)
42 First Floor, Assand Road, Basant Nagar,
Panipat, Haryana-132103
2. M/s Sea Shore Logistics
Plot No. 13B, Block-B, Section 125, Light Engineering Zone
APSEZ, Mundra-370421

Copy to:

1. The Addl. Commissioner (SIIB), Customs House, Mundra.
2. The Deputy/Assistant Commissioner, TRC Mundra
3. The Deputy Commissioner, RRA Customs House, Mundra.
4. The Deputy/ Assistant Commissioner (EDI), Custom House, Mundra.
5. Notice Board.
6. Guard File