
	<p align="center">OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH- GUJARAT -370421</p> <p align="center">PHONE: 02838-271426/271428</p> <p align="center">FAX :02838-271425</p> <p align="center">E-mail: adj-mundra@gov.in</p>	 <p align="center">आज़ादी का अमृत महोत्सव</p>
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A FILE NO./ फ़ाइल संख्या	GEN/ADJ/ADC/239/2026-Adjn
B OIO NO./ आदेश संख्या	MCH/ADC/ZDC/ 727/2025-26
C PASSED BY/ जारीकर्ता	DIPAK ZALA, ADDITIONAL COMMISSIONER, CUSTOM HOUSE, MUNDRA.
D DATE OF ORDER/ आदेश की तारीख	25-03-2026
E DATE OF ISSUE/ जारी करने की तिथि	25-03-2026
F SCN No. & Date/ कारण बताओ नोटिस क्रमांक	SCN Waived as per Importer's request
G NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक	M/s. Vihan Impex (IEC:AJXPB3854F)
H DIN/ दस्तावेज़ पहचान संख्या	20260371MO000000AFCO

1. यह आदेश संबंधित को निःशुल्क प्रदान किया जाता है।
2. This Order - in - Original is granted to the concerned free of charge.
3. 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-
4. 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),
HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN
ROAD,
NAVRANGPURA, AHMEDABAD-380 009.”**

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

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

6. 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.

7. 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.

8. 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.

9. 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

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Specific intelligence developed by the officers of DRI Ludhiana Zonal Unit indicated that M/s VIHAN IMPEX (herein referred to as “the importer”), 203-204, Shop No.-7. Choudhary Colony, Behind Jain College, Cinemagic Road, Bikaner, Bikaner, Rajasthan-334001 (IEC AJXPB3854F), have been importing toner cartridges and were claiming nil rate of duty by way of incorrect classification of the same under HSN 8443 9959. However, the said goods are more appropriately classifiable under tariff item 8443 9951 or 8443 9952, depending on whether the toner cartridges are with or

without print head assembly.

1.1. The item description of tariff items 8443 9951 and 8843 9952 have been substituted by clause 111(b) of finance Act 2024 w.e.f. 01.10.2024 subsequent to which the headings now cover toner cartridges as well. Prior to the substitution, toner cartridges were correctly classifiable under HSN 8843 9959, however, post substitution they are now more appropriately classifiable under HSN 8843 9951 or 8443 9952. However, the benefit under Sl. No. 4 of Notification No. 24/2005 dated 01.03.2005 is available for sub-heading 8443 99, except tariff items 8443 9951, 8443 9952 and 8443 9953. The goods thus attract a BCD of 10% with classification under CTH 8443 9951, 8443 9952.

1.2. Accordingly, an investigation was initiated against the Importer and Summons dated 13.08.2025 was issued under Section 108 of the Customs Act, 1962. Shri Jitendar Bhansali, owner of M/s VIHAN IMPEX, tendered statement before Senior Intelligence Officer, DRI Ludhiana on 03.09.2025 under Section 108 of Customs Act, 1962, wherein he inter alia stated that:

- (i) They are service provider and trader in the field of printing.
- (ii) They are engaged in the import of toner cartridges without head.
- (iii) They were unaware of the amendments brought in CTH 84439951 and 84439952 w.e.f. 01.10.2024 and thus continued the classification of toner cartridges under CTH 84439959 as per the old tariff till 13.11.2024 and after that they started classifying the products under CTH 84439952.
- (iv) They accept that the correct classification of the product imported by them i.e. toner cartridges without head is 8443 9952 and that they have started classifying the toner cartridges under CTH 84439952 from 13.11.2024 onwards.
- (v) They will make the payment once they arrange the funds.

2. Nature, Description and classification of Goods:

2.1. According to the documents available and the statement tendered by the authorized representative of the importer, the items imported by the importer covered under the investigation are Toner Cartridges without print head assembly. A toner cartridge is the consumable component for a laser printer or copier that contains a fine, dry, powder-based colouring agent called toner. In the instant case the toner cartridges are not accompanied by a print head assembly.

2.2. It is settled law that for classification of goods under the Customs Tariff, nature, composition, functionality, and commercial understanding of the product are to be considered. Further, trade parlance theory is to be applied where classification is ambiguous and Explanatory Notes to HSN may be used as a guiding tool in classification.

2.3. The imported items were classified by the Importer under CTH 8443 9959, which was the appropriate classification for the impugned goods prior to the introduction of changes to the tariff by Finance Act, 2024 w.e.f. 01.10.2024. The entries prior to such substitution have been reproduced below:

---Parts and accessories of goods of sub-heading 8443 31, 8443 32:

8443 99 51 ---- Ink cartridges, with print head assembly

8443 99 52 ---- Ink cartridges, without print head assembly

8443 99 53 ---- Ink spray nozzle

8443 99 59 ---- Other

2.4. However, as per changes introduced vide Clause 111(b) of the Finance Act, 2024, w.e.f. 01.10.2024, CTH 8443 9951 and 84439952 now read as follows:

---Parts and accessories of goods of sub-heading 8443 31, 8443 32:

84439951 ---- Cartridges or Toners, with print head assembly

84439952 ---- Cartridges or Toners, without print head assembly

The goods imported by the importer no longer fall under CTH

84439959 as a specific entry has been provided under 84439952 post substitution.

2.5. Further, it was also found during investigation that other major importers of similar goods, including M/s HP India Sales Pvt. Ltd., are classifying the same under CTH 84439952. Comparative study of the product literatures and commercial documents clearly demonstrate parity in nature, usage, and product configuration. Thus, the correct classification of the impugned goods appears to be 84439952.

3. Inadmissibility of benefit under Notification No. 24/2005 dated 01.03.2005:

3.1. Notification No. 24/2005 dated 01.03.2005 provides exemption to specified goods of Chapter 38, 84, 85 and 90 and all goods for the manufacture thereof. However, the benefit under Sl. No. 4 of Notification No. 24/2005 dated 01.03.2005 is available for sub-heading 8443 99, except tariff items 8443 9951, 8443 9952 and 8443 9953. Thus, in the instant case the benefit of Notification No. 24/2005 dated 01.03.2005 cannot be extended to the impugned goods i.e. 'toner cartridges without print head assembly' which are correctly classifiable under CTH 8443 9952.

4. Computation of Differential Duty:

4.1. The Imports under CTH 84439959 attract 0% BCD, whereas under 84439952, the applicable BCD is 10%. Further, the rate IGST and SWS remain the same under both headings at 18% and 10% of BCD respectively. As per calculations, the differential duty involved is Rs. 25,96,160/- with interest of Rs. 3,34,791/-. (Refer to **Annexure A** for calculation sheet)

SR NO.	CUSTOM HOUSE CODE	BE No.	BE DATE	ITEMDESCRIPTION	ITEMWISE ASSVA LUE	TOTAL DUTY	INT
1	INCCU1	6420681	30-10-2024	H-CC388A/ CE285A/CF283A (COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS) DTLS/INV	1355802	175983	22420
2	INCCU1	6420681	30-10-2024	H-CC388A(COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS) DTLS/INV	791734	102767	13092

3	INCCU1	6420681	30-10-2024	B-TNB020/B021/B022/B023 (COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS) DTLS/INV	66872.64	8680	1106
4	INCCU1	6420681	30-10-2024	H-W1112A/W1660A(COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS) DTLS/INV	535185	69467	8850
5	INCCU1	6420681	30-10-2024	C-CRG057/CF259A WITHOUT CHIP(COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS) DTLS/INV	91746	11909	1517
6	INCCU1	6420681	30-10-2024	H-CF228A/CF226A/CF277A (COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS) DTLS/INV	333598.7	43301	5516
7	INCCU1	6420681	30-10-2024	H-W137A WITHOUT CHIP (COMPATIBLE TONER CARTRIDGE FOR LASERPRINTERS) DTLS/INV	225117.5	29220	3723
8	INCCU1	6420681	30-10-2024	H-W1520A WITHOUT CHIP(COMPATIBLE TONER CARTRIDGE FOR LASERPRINTERS) DTLS/INV	149469.5	19401	2472
9	INCCU1	6420681	30-10-2024	S-MLT203L (COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS)DTLS/INV	45940.96	5963	760
10	INCCU1	6420681	30-10-2024	H-W1335A WITHOUT CHIP (COMPATIBLE TONER CARTRIDGE FOR LASERPRINTERS) DTLS/INV	26946.14	3498	446
11	INCCU1	6420681	30-10-2024	H-W1112A (COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS) DTLS/INV	144347	18736	2387
12	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRG041/CF287A	78384	10174	1238
13	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT115L	35784	4645	565
14	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1580X	96616.8	12541	1526
15	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-192A /CF281X	67478.4	8759	1065
16	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS DRUM UNIT 219A	49075.2	6370	775
17	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS DRUM UNIT 109/23	41748	5419	659
18	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-C8543X /CF325X	107352	13934	1695
19	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-Q7551A	8179.2	1062	129
20	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CC364/390A	29854.08	3875	471
21	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CC364/390X	15336	1991	242
22	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF281A /MX237	42293.28	5490	668
23	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT105S/MLT115L/DR820	103339.1	13413	1632
24	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR	15336	1991	242

				LASER PRINTERS C-CRG041H/CF287X			
25	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CE400A/CE401A/CE402A/CE403A/Q7516A/CF214A	214704	27869	3390
26	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CE311A/CE312A/CE313A/CE310A	71568	9289	1130
27	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS PT-TL5120H 6K	8946	1161	141
28	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TN221/241/251/261/281 BK/C/M/Y	27604.8	3583	436
29	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TN750/3340/3350/3380/3382/3385/56J/Q5949A	39362.4	5109	622
30	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W2090A/2091A/2092A/2093A	124835	16204	1971
31	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS DRUM UNIT 1104A	78009.12	10126	1232
32	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRG057/CF259A/W1520A	119927.5	15567	1894
33	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-ML1610A/2010/4521 3K	77830.2	10102	1229
34	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT104S WITHOUT CHIP / OLD SHELL	237892	30878	3756
35	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF228A	76680	9953	1211
36	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS DRUM UNIT 2450/2401/2465DRUM UNIT 2450/2401/2465	26838	3484	424
37	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS DRUM UNIT 450/2225/27J/W1660A	73612.8	9555	1162
38	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS DRUM UNIT 234A	53676	6967	848
39	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CE255A	27264	3539	430
40	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TN450/2220/2225/2250/2275/2280/27J	27264	3539	430
41	INMUN1	6654647	13-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W137A	165628.8	21499	2615
				COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-		2499	344

42	INMUN1	5958246	05-10-2024	Q2612A/CC388A/CB285A/CF283A/TN2465/CF279A/CE278	1925543	35	09
43	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT101S/MLT111S	178694.1	23194	3193
44	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TN2365 2.6K	93547.12	12142	1672
45	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRG051/CF230A	25115.6	3260	449
46	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRGDR051/CF232A	76975.92	9991	1376
47	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF228A /CF226A	54813.1	7115	979
48	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS PT-PC210/PC211/PC208KEV	289550.6	37584	5174
49	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1335A/CF400/W2040A	137194	17808	2452
50	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF256A/ W2111A/W2112A/W2113A	71867.95	9328	1284
51	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1580X/TK1158/TN1020	81693.58	10604	1460
52	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT203L	64486	8370	1152
53	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT203E	27695.04	3595	495
54	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT205L/SP310	109965.6	14273	1965
55	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF401A/CF501A/CRG054/CRG045 C/Y/M/CF510BK/TN580	159539.2	20708	2851
56	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRG046/CF410A/CF411/CF412/CF413	62619.3	8128	1119
57	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF511A/CF512A/CF513A/2041A/42A/43A/W2110A	140257.1	18205	2506
58	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS R-SP200/201	48975.42	6357	875
59	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS K-TK1114	28102.32	3648	502
60	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS K-TK1168	11946.88	1551	213
61	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-	35297.6	4582	631

				W2300A/CF2301A/CF2302A/CF2303A			
62	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1103	36909.75	4791	660
63	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS OPC-H-110	42425	5507	758
64	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-7115A/2613A/2624A	22400.4	2908	400
65	INMUN1	5958246	05-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT101S WITHOUT CHIP	13491.15	1751	241
66	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-Q2612A/CC388A/CE278A/CB435A/CB436A/TN2465/CF279A/CF337A	2330179	3024 57	379 11
67	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT101/MLT111S/W1460A	170961.9	2219 1	278 1
68	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1112A/CF277A	271840	3528 5	442 3
69	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1660A/MLT104S	458730	5954 3	746 3
70	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TN2365 2.6K	146783.4	1905 2	238 8
71	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT116L	103214.3	1339 7	167 9
72	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W137A/CRG071/W1460A/DR2365	437934.2	5684 4	712 5
73	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF277A WITHOUT CHIP	346383.6	4496 1	563 5
74	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRG051/CF230A/CF218A	67280.4	8733	109 5
75	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRGDR051/CF232A/CF219A	64222.2	8336	104 5
76	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF228A/CF226A	138638.4	1799 5	225 6
77	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-ML1610A/2010/45213K	76455	9924	124 4
78	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT108S	16650.2	2161	271
79	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS PT-PC210/PC211EV/PG208KEV	96715.57	1255 4	157 4
80	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS PT-TL412HK/W1112A	676626.8	8782 6	110 08
81	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TN450/2220/2225/2250/2275/2280/27J	49632.04	6442	807

82	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT105L	10397.88	1350	169
83	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1520A/CRG057	270565.8	3511 9	440 2
84	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-505A/280A	11893	1544	193
85	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1580X	74314.26	9646	120 9
86	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-Q5949A/Q7553A	6592.12	856	107
87	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT104S	15189.06	1972	247
88	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TNB020/B021/B022/B023	47843.84	6210	778
89	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-DRB020/B021/B022/B023	233952.3	3036 7	380 6
90	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1103	61164	7939	995
91	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CC388A	23786	3087	387
92	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-DR116	101668.2	1319 6	165 4
93	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT115L	53518.5	6947	871
94	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRG041/CF287A	58615.5	7608	954
95	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-Q6511A	8562.96	1111	139
96	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-Q2612XL/CC388X	44174	5734	719
97	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1470A WITHOUT CHIP	21917.1	2845	357
98	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1520X WITHOUT CHIP	129973.5	1687 1	211 5
99	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF277X WITHOUT CHIP	123602.3	1604 4	201 1
100	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS K-DK1150D/1160D/1170D/1180D 100K	84100.5	1091 6	136 8
101	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-DR3608	22724.12	2950	370
102	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF283X/283A/C137/337/7372.4K	61164	7939	995
103	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TN3608XXL WITH	27184	3528	442

104	INMUN1	6493868	04-11-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W1002YC 15K	32620.8	4234	531
105	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRG052/CF226A	39709.8	5154	686
106	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-Q2612A/C103/303 /703/FX9/10/L90/C104	33940	4405	587
107	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-Q2612A/CF337A/CB436A/CE278/CC388A/CE285A	1951550	2533 11	337 29
108	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-W137A/CRG071	250307.5	3249 0	432 6
109	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT104S OLDSHELL	118365.8	1536 4	204 6
110	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-CF228A	57910.12	7517	100 1
111	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TNB020/B021/B022/B023	238937.6	3101 4	413 0
112	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRG071/MLT111	244062.5	3167 9	421 8
113	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS C-CRG051/CF230A	29867.2	3877	516
114	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS S-MLT111S	64910.25	8425	112 2
115	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TN23652.6K	147109.5	1909 5	254 2
116	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS B-TN2465 WITHOUT CHIP	35738.82	4639	618
117	INMUN1	6145743	16-10-2024	COMPATIBLE TONER CARTRIDGE FOR LASER PRINTERS H-Q2612A/C103/303 /703/FX9/10/L90/C104	162776.2	2112 8	281 3
Total						2596 160	334 791

4.2. The importer has already made a voluntary deposit of Rs. 25,96,160/- towards duty and Rs. 3,34,791/- towards interest against 05 consignments. The differential duty of Rs 25,96,160/- with interest of Rs 3,34,791/- is liable to be appropriated against the said voluntary deposit.

5. The authorised representative of the importer in his statement stated that they were unaware of the amendments brought in CTH 84439951 and 84439952 w.e.f. 01.10.2024 and thus continued the classification of toner

cartridges under CTH 84439959 as per the old tariff. Following the voluntary payment, the Importer vide letter dated 05.01.2026, has requested for the closure of the investigation under Section 28(2) of the Customs Act, 1962. The request was made on the grounds that the Importer started classifying the product under correct CTH as soon as they became aware of the amendments in tariff. The delay in payment was due to the fact that the Importer was facing paucity of funds and once the funds were arranged, they made the payment along with interest.

5.1. It appears that the importer had continued with the classification as per the tariff that existed prior to the introduction of the changes in CTH 8443 by the Finance Act, 2024. Before the said substitution, toner cartridges were correctly classifiable under 8843 9959. It was only after the introduction of Finance Act, 2024 that the tariff items were substituted w.e.f. 01.10.2024 and the goods became classifiable under CTH 8443 9952. Further, the importer has declared the correct description of goods in the bills of entry filed. The importer has voluntarily paid the duty along with interest before the issuance of SCN. The error on part of the importer appears to be inadvertent. Thus, there does not appear to be any collusion, willful mis-statement or suppression of facts by the importer and therefore appears to be covered under Section 28(1) of the Customs Act, 1962. Under Section 28(2) of the Customs Act, 1962, a voluntary payment made prior to the issuance of a show cause notice, when accompanied by interest, allows for closure of proceedings without further penal consequences.

- Amount Paid: Rs. 25,96,160/- towards duty and Rs. 3,34,791/- towards interest
- Date of Payment: 05.09.2025
- Mode of Payment: online payment

6. Summary of the Case:

- The importer was incorrectly classifying 'Toner Cartridges', under Customs Tariff Heading (CTH) 84439959 as "Other".
- The item description of tariff items 8443 9951 and 8843 9952 have been substituted by clause 111(b) of finance Act 2024 w.e.f. 01.10.2024 subsequent to which the headings now cover toner

cartridges as well. The goods imported by the importer match this description.

- The statement of Shri Jitendar Bhansali, owner of M/s VIHAN IMPEX, was recorded on 03.09.2025. He accepted that the impugned goods fall under CTH 84439952 post the substitution introduced by the Finance Act, 2024.
- The importer has already made voluntary deposit of Rs. 25,96,160/- towards duty and Rs. 3,34,791/- towards interest against 05 consignments. The differential duty of Rs. 25,96,160/- and interest of Rs 3,34,791/- is liable to be appropriated against the said voluntary deposit. The voluntary payment constitutes an acknowledgment of liability, suggesting that the importer accepted the classification error.
- The Importer has shown cooperation and willingness to rectify the issue and comply with all customs regulations.
- Given these findings, it appears that the Importer's actions are in accordance with the principles of voluntary compliance, and there is no immediate need to issue a Show Cause Notice under Section 28 of the Customs Act.

7. Legal Provisions and Their Applicability:

7.1. **Section 28.** *Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded. -*

(1) Where any duty has not been levied or not paid or short-levied or short-paid or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any willful mis-statement or suppression of facts, -

(a) the proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or paid or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

Provided that before issuing notice, the proper officer shall hold pre-notice consultation with the person chargeable with duty or interest in such manner;

(b) the person chargeable with the duty or interest, may pay before

service of notice under clause (a) on the basis of, -
(i) his own ascertainment of such duty; or
(ii) the duty ascertained by the proper officer,

the amount of duty along with the interest payable thereon under or the amount of interest which has not been so paid or part-paid.

Provided that the proper officer shall not serve such show cause notice, where the amount involved is less than rupees one hundred.

(2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made thereunder in respect of such duty or interest:

Provided that where notice under clause (a) of sub-section (1) has been served and the proper officer is of the opinion that the amount of duty along with interest payable thereon under or the amount of interest, as the case may be, as specified in the notice, has been paid in full within thirty days from the date of receipt of the notice, no penalty shall be levied and the proceedings against such person or other persons to whom the said notice is served under clause (a) of sub-section (1) shall be deemed to be concluded.

7.2. Section 28AA – Interest on delayed payment of duty

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of

section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where, -

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.]

7.3. Clause 111(b) of the Finance Act, 2024

111. In the Customs Tariff Act, the First Schedule shall, —

(a) be amended in the manner specified in the Third Schedule;

(b) be also amended in the manner specified in the Fourth Schedule,

with effect from the 1st day of October, 2024

7.4. The Fourth Schedule to the Finance Act, 2024. (relevant part)

(iii) in sub-heading 8443 99,—

(a) for the entry in column (2) occurring against tariff item 8443 99 51, the entry “---Cartridges or toners, with print head assembly” shall be substituted;

(b) for the entry in column (2) occurring against tariff item 8443 99 52, the entry “--- Cartridges or toners, without print head assembly” shall be substituted;

8. Based on the facts presented, the following points are concluded:

- i. The Importer has voluntarily paid the outstanding customs duty with interest.

- ii. No collusion, willful mis-statement or suppression of facts by the importer has been identified.
- iii. The Importer's request to close the case without issuance of a Show Cause Notice is reasonable, given the timely voluntary payment.

DISCUSSION AND FINDINGS

9. I have carefully gone through the facts of the case and documents placed before me. I find that M/s. Vihan Impex (IEC: AJXPB3854F), 203-204, Shop No.-7, Choudhary Colony, Behind Jain College, Cinemagic Road, Bikaner, Rajasthan-334001, had been importing toner cartridges without print head assembly and wrongly classified the same under CTH 8443 9959 claiming nil rate of duty by availing benefit under Sl. No. 4 of Notification No. 24/2005-Customs dated 01.03.2005.

10. I find that consequent to the amendment carried out by Clause 111(b) of the Finance Act, 2024 w.e.f. 01.10.2024, the description of tariff item 8443 9952 was substituted to "Cartridges or Toners, without print head assembly". The impugned goods are therefore correctly classifiable under CTH 8443 9952 and the benefit of Notification No. 24/2005-Customs is not available for this tariff item. Accordingly, the goods attract BCD @10%.

11. I find that after the issue was explained during investigation, the importer readily accepted the correct classification vide statement of Shri Jitendar Bhansali dated 03.09.2025 and voluntarily paid the differential duty of Rs. 25,96,160/- along with interest of Rs. 3,34,791/- (total Rs. 29,30,951/-). The genuineness of the said payment was verified from ICEGATE Portal as per Para 5 of Circular No. 27/2024-Customs dated 23.12.2024. They also requested for closure of proceedings under Section 28(2) of the Customs Act, 1962 vide their letter dated 05.01.2026.

11.1 In the instant case, the Duty amount (Customs port wise) involved is as below: -

Sr.	Port	Duty Involved	Interest	Total

No.	Code			
1	INMUN1	Rs.21,07,235/-	Rs.2,72,502/-	Rs.23,79,737/-
2	INCCU1	Rs.4,88,925/-	Rs.62,289/-	Rs.5,51,214/-

Since the highest amount of duty pertains to the jurisdiction of Mundra Customs (INMUN1), the Investigation report along with all the relevant documents was forwarded to Mundra Customs by DRI, Ludhiana, in terms of Section 110AA of the Customs Act, 1962 read with Notification No. 28/2022-Customs (N.T.) dated 31.03.2022.

12. I find that the incorrect classification was due to unawareness of the amendment introduced by the Finance Act, 2024 and there is no evidence on record to prove wilful mis-statement, suppression of facts or collusion. Hence, the case squarely falls under Section 28(1) of the Customs Act, 1962 and the proceedings merit closure under Section 28(2) *ibid* without issuance of Show Cause Notice.

13. **Section 28 of the Customs Act, 1962 is reproduced below –**

Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded

(1) Where any duty has not been levied or not paid or short-levied or short-paid or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts,-

(a) the proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or paid or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice: Provided that before issuing notice, the proper officer shall hold pre-notice consultation with the person chargeable with duty or interest in such manner as may be prescribed;

(b) the person chargeable with the duty or interest, may pay before service of notice under clause (a) on the basis of,-

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the proper officer, the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part-paid.

Provided that the proper officer shall not serve such show cause notice, where the amount involved is less than rupees one hundred.

(2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made thereunder in respect of such duty or interest:

14. Thus, in terms of Section 28 *ibid*, if the person has paid the short-levied duty along with interest and inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice in those cases where the duty was short-levied for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts, therefore, there are no grounds for invoking Section 28(4) of Customs Act, 1962.

15. I find that the importer voluntarily paid the differential duty of Rs. 25,96,160/- along with interest of Rs. 3,34,791/- and requested for closure of proceedings under section 28(2) of Customs Act, 1962.

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

ORDER

-

I order for conclusion of the proceedings in respect of this matter is hereby treated as concluded in terms of 28(2) of the Customs Act, 1962 without prejudice to any other actions that may be taken under the Customs Act, 1962.

**Digitally signed by
Dipakbhai Zala
Date: 25-03-2026
16:37:32**


**DIPAK ZALA,
ADDITIONAL COMMISSIONER,
CUSTOM HOUSE, MUNDRA**

To,

M/s. Vihan Impex,
203-204, Shop No.-7, Choudhary Colony,
Behind Jain College, Cinemagic Road,
Bikaner, Rajasthan-334001.

Copy to:

1. The Deputy Director / Assistant Director, DRI, Ludhiana Zonal Unit
(Email: dri-ludhiana@gov.in)
2. The DC/AC of Customs, (RRA/TRC/EDI), Mundra.
3. Guard File.

	भारत सरकार / GOVERNMENT OF INDIA वित्त मंत्रालय / MINISTRY OF FINANCE राजस्व विभाग / DEPARTMENT OF REVENUE राजस्व आसूचना निदेशालय/DIRECTORATE OF REVENUE INTELLIGENCE लुधियाना आंचलिक इकाई / LUDHIANA ZONAL UNIT # 213, रानी झांसी रोड, सिविल लाईंस, लुधियाना - 141001 # 213, Rani Jhansi Road, Civil Lines, Ludhiana - 141001 दूरभाष/ Tel 0161-2430173, 2430174, 2430175 / फैक्स/ Fax 0161-2430198/ Email: dri-ldh-pb@gov.in
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File No. DRI/Ldzu/856/INT-08/Enq-14(9)/Gr.-II/2025

CBIC-DIN ~~248508~~ DDZ700008185E7

SUMMONS

[under Section 108 of the Customs Act, 1962 (52 of 1962)]

To

M/s VIHAN IMPEX,
 SHOP NO-7, CHOUDHARY COLONY , BEHIND JAIN COLLEGE, CINEMAGIC ROAD
 , BIKANER , BIKANER , RAJASTHAN, 334001.

WHEREAS, I, Jagsir Singh (Senior Intelligence Officer), am making inquiry in connection with Evasion of Customs duties under the Customs Act, 1962 AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
 (b) produce documents or things of the following description in your possession or under your control:
1. Copies of Bills of Entry along with Purchase Invoices, Packing Lists, Bills of Lading, Certificates of Origin, certificates of analysis, purchase order and write-up/literature for 'Toner Cartridges' imported under CTH 84439959 by you from 01.10.2024 to till date,
 2. to tender Statement.

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **03.09.2025** at **01:30 PM** at the office of **Directorate of Revenue Intelligence, 213, Rani Jhansi Road, Ludhiana.**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 13th day of August, 2025 at Ludhiana



o/c

Signature

Name: JAGSIR SINGH

Designation : Senior Intelligence Officer

वरिष्ठ आसूचना अधिकारी
 Senior Intelligence Officer
 राजस्व आसूचना निदेशालय
 Directorate of Revenue Intelligence
 आंचलिक इकाई, लुधियाना।
 Zonal Unit, Ludhiana

Statement of Shri Jitendar Bhansali, owner of M/s VIHAN IMPEX, 203-204, Shop No.-7. Choudhary Colony, Behind Jain College, Cinemagic Road, Bikaner, Bikaner, Rajasthan-334001 (IEC AJXPB3854F), tendered before SIO, DRI Ludhiana on 03.09.2025 under Section 108 of Customs Act, 1962. (Mobile No. 9899801238)

I, Jitendar Bhansali, owner of M/s VIHAN IMPEX, 203-204, Shop No.-7. Choudhary Colony, Behind Jain College, Cinemagic Road, Bikaner, Bikaner, Rajasthan-334001 (IEC AJXPB3854F), in response to summons dated 13.08.2025 bearing DIN No. 202508DDZ700008185E7 appear before SIO, DRI, Ludhiana to tender my statement under Section 108 of the Customs Act, 1962. I have been explained the provisions of Section 108 of the Customs Act, 1962 and I have understood that I have to make true and correct statement and that this statement of mine can be used as evidence against me or any other persons, my firm or any other firm in any departmental or court proceedings anywhere in India. I have also understood that giving false statement is an offence punishable under BNS.

On being asked, I State that:

Question 1: Kindly introduce yourself and your company?

Answer: I state that my date of birth is 15.12.1983 and my birth place is Bikaner, (Rajasthan). My email id is mapsimaging@gmail.com. My Aadhar No. is 613763925917. I am B. Com. degree holder. I can read, write, speak and understand English and Hindi. I am the authorised representative of this matter on behalf of M/s VIHAN IMPEX, 203-204, Shop No.-7. Choudhary Colony, Behind Jain College, Cinemagic Road, Bikaner, Bikaner, Rajasthan-334001 (IEC AJXPB3854F) since 2024. M/s VIHAN IMPEX, 203-204, Shop No.-7. Choudhary Colony, Behind Jain College, Cinemagic Road, Bikaner, Bikaner, Rajasthan-334001 (IEC AJXPB3854F), is trading company. We are trader in the field of Toner Cartridges. I look after the day-to-day business activities.

Before me
JWS
29/9/25

JAGSIR SINGH
Senior Intelligence Officer

Subhojit
3/9/25

GULSHANKUMAR
Intelligence Officer

Fire
03/9/25

- Question 2: What is the nature of business of M/s VIHAN IMPEX, 203-204, Shop No.-7. Choudhary Colony, Behind Jain College, Cinemagic Road, Bikaner, Bikaner, Rajasthan-334001 (IEC AJXPB3854F)?
- Answer- M/s VIHAN IMPEX, 203-204, Shop No.-7. Choudhary Colony, Behind Jain College, Cinemagic Road, Bikaner, Bikaner, Rajasthan-334001 (IEC AJXPB3854F) deals in the sale/purchase of toner cartridges and parts thereof.
- Question-3 What kind of materials are being imported under CTH 84439959?
- Answer- We import OPC drum, Waste Bin, Shutter side hinges in current. Before 13.11.2024 we used to import various items including Toners Cartridges without head which are being used with the products falling under CTH 84431 and 84432.
- Question-4 Please provide the import history of such products from 01.10.2024 onwards.
- Answer- I submit import history to your office along with all the relevant documents.
- Question-5 Are you well aware of the CTH 8443?
- Answer- Yes, I am fully aware of the CTH 8443.
- Question-6 Are you aware of the fact that from 01.10.2024 there is specific entry for Cartridge or Toner?
- Answer- No, we were not aware of the fact that the CTH 84439951 and 84439952 were amended from 01.10.2024 and due to the said reason, we continued classifying the imported products i.e. Toner Cartridge under residual entry 84439959 mistakenly. We came to know after 13.11.2024 and from onwards we started classifying toners or cartridges under CTH 84439952.
- Question-7 Please peruse the Customs Tariff having CTH 84439951 and 84439952. Comment please?

Before me
Jyoti
29/12/25

[Signature]
3/9/25
GULSHAN KUMAR
Intelligence Officer

[Signature]
03/9/25

JAGSIR SINGH
Senior Intelligence Officer

Answer- I perused and my submission is that these tariff heads cover cartridges and toners with and without print head assembly. Our products namely Toner cartridges which is without print head assembly and therefor squarely covered under CTH 84439952.

Question-8 On what basis you are classifying the said products under residual entry i.e. 84439959 as other?

Answer- For the purpose of classification, we were not aware of the amendment made under CTH 84439951 and CTH 84439952. As we were classifying our products under 84439959 from past, we continued classifying our products under this CTH due to non-awareness only. Had we were aware about the amendment; we would have started classifying our products under correct CTH i.e. under 84439952. As we came to know the fact that the CTH for our products have been changed, we changed the CTH to 84439952 after 13.11.2024.

Question-9 Are you aware of the fact that other major importers of the said product are classifying the said product under CTH 84439951 and 84439952 from 01.10.2024 onwards?

Answer- No, we were not aware of the fact. As we came to know the fact, we changed the CTH to 84439952.

Question-10 Do you agree that your products namely toner cartridge must fall under CTH 84439951 or 84439952?

Answer- Yes, we fully agree and even we started classifying the said products under CTH 84439952 after 13.11.2024 onwards. However, before that, we did not classify our products intentionally, this was just a mistake occurred unintentionally. We were arranging funds to pay the differential duty and we further submit that we will pay the differential duty along with interest in due course of time and share the proof of payment on your office mail id.

I have given the above statement voluntarily and without any pressure, threat, greed or coercion and nothing has been concealed therein. This is my true and correct statement. I undertake to cooperate with the Department and will appear before DRI as and when called for. I have signed all the pages of my statement running into 03 pages.

Before me

J
2/9/25

JAGSIR SINGH
Senior Intelligence Officer

Gulshan Kumar
3/9/25

GULSHAN KUMAR
Intelligence Officer

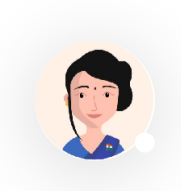
J
03/9/25

JITENDAR BHANSAJI
TENDERED BY ME

E-Payment Receipt

E-Payment Transaction Status Receipt

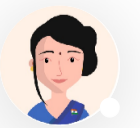
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Bank Name	State Bank of India	Receipt Date & Time	Sep 5, 2025, 4:51:08 PM		
Sr.No	Challan No.	Document Number	Document Date	Duty Amount(INR)	ICES ACK Number
1	1633223890	5958246	05-10-2024	485336	NA



E-Payment Receipt

E-Payment Transaction Status Receipt

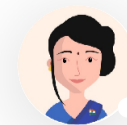
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1	9583446401	5958246	05-10-2024	66817	NA



E-Payment Receipt

E-Payment Transaction Status Receipt

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Document Type	BE	ICES Location Code	INMUN1		
Bank Name	State Bank of India	Receipt Date & Time	Sep 5, 2025, 4:56:24 PM		
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1	7072109772	6145743	16-10-2024	438099	NA



E-Payment Receipt

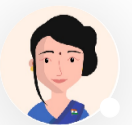
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1	6124617266	6145743	16-10-2024	58333	NA



Vaani

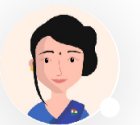
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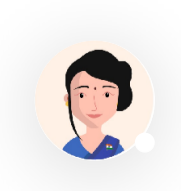
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Sr.No	Challan No.	Document Number	Document Date	Duty Amount(INR)	ICES ACK Number
1	1027751009	6420681	30-10-2024	488925	NA



E-Payment Receipt

E-Payment Transaction Status Receipt

ICEGATE Ref.ID	008000BEINCCU10426537198429689	Date & Time of Payment	Sep 5, 2025, 4:27:21 PM		
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1	2071734931	6420681	30-10-2024	62288	NA



E-Payment Receipt

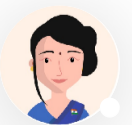
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Sr.No	Challan No.	Document Number	Document Date	Duty Amount(INR)	ICES ACK Number
1	1315542914	6493868	04-11-2024	905714	NA



 Vaani

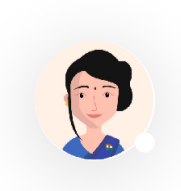
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E-Payment Transaction Status Receipt

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Bank Name	State Bank of India	Receipt Date & Time	Sep 5, 2025, 4:51:59 PM		
Sr.No	Challan No.	Document Number	Document Date	Duty Amount(INR)	ICES ACK Number
1	9282857877	6493868	04-11-2024	113525	NA



E-Payment Receipt

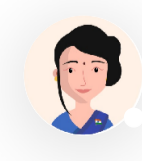
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Bank Branch Code	SBIN0008087	Bank Transaction Number	CK00KNCSA8		
Document Type	DI	ICES Location Code	INMUN1		
Bank Name	State Bank of India	Receipt Date & Time	Sep 5, 2025, 4:48:08 PM		
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1	1521778502	6654647	13-11-2024	278086	NA



Vaani

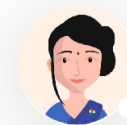
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E-Payment Receipt

E-Payment Transaction Status Receipt

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Document Type	BE	ICES Location Code	INMUN1		
Bank Name	State Bank of India	Receipt Date & Time	Sep 5, 2025, 4:53:54 PM		
Sr.No	Challan No.	Document Number	Document Date	Duty Amount(INR)	ICES ACK Number
1	1540973271	6654647	13-11-2024	33828	NA



GSTIN : 08AJXPB3854F1ZY

Vihan Impex

Shop No. 7, Choudhary Colony,
Behind Jain College
Cinemagic Road, Bikaner
Mob. 9899801238
email :- vihanimp@gmail.com

Ref./



To,

The Senior Intelligence Officer,

Directorate of Revenue Intelligence,

Zonal Unit, Ludhiana.

Sub:- Application for closure of matter in terms of Section 28(2) of the Custom Act, 1962-reg.

Ref.-Summons dated 13.08.2025.

Please refer to the summon dated 13.08.2025 vide which I, authorised signatory for this matter deposed the statement on 03.09.2025 and submitted the relevant documents.

In this regard, it is submitted that we have opted the correct classification once we came to know about the amendment. On receiving the summons from your good office, we voluntarily made the payment along with interest on 05.09.2025. The proof of payment has already been submitted in your esteemed office.

In view of the above it is humbly prayed that matter be closed in terms of Section-28(2) of the Customs Act, 1962 without issuance of the Show Cause Notice. We further undertake that we will not contest/raise legal issue in this matter before any forum.

Your Sincerely,

For VIHAN IMPEX

For VIHAN IMPEX

c


PROPRIETOR

(PROPERITOR)

Deals in : Toner Cartridge, Toner Power, OPC, Drum etc.