कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- **370421**
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421
PHONE:02838-271426/271423 FAX:02838-271425
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DIN:- 20260271MO000000D346

Show Cause Notice No.: 50/2025-26/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

[Issued under Section 28(4) read with 124 of the Customs Act, 1962]

M/s. Voltbek Home Appliances Private Limited (IEC: AAGCV0581Q), having its registered office at Plot No SM 51 12/1/2, Sanand II Engineering Industrial Estate, GIDC Ahmedabad, Gujarat – 382110 (hereinafter referred to as **"M/s Voltbek/** Importer") is a leading home appliances brand in India manufacturing and selling appliances like Refrigerator, Microwaves, Dishwashers, Washing Machines, etc.

2. Whereas, specific intelligence gathered by the officers of Directorate of Revenue Intelligence (DRI), indicated that M/s Voltbek had imported different models of "COMPRESSOR WITH ACCESSORIES COMP_AZ110WY1_220_240_ V_ R600A_DONPER_OP2 (M1300720100)" along with ACCESSORIES FOR THE COMPRESSOR - COMBO _UNIT_DONPER _AZ110WY1 (M5859970100), ACCESSORIES FOR THE COMPRESSOR - TERMINAL COVER_JXP _AZ110WY1_OPT2 (M1300730100) and ACCESSORIES FOR THE COMPRESSOR - CABLE _HOLDER_CAP _AZ110WY1_OPT2 (M1300740100) by classifying the Compressor under CTI 84143000(BCD@15%) and the Combo Unit, Terminal Cover and Cable Holder under CTI 84149090 (BCD@7.5%) while all of these goods appear to be rightly classifiable under CTI 84143000 and leviable to BCD@15% since the Combo Unit, Terminal Cover and Cable Holder are being imported along with the Compressor, as per Note 4 of the Section XVI of the Customs Tariff which is reproduced below for ready reference:

"Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function"

2a. The said Note is further explained in the Explanatory Notes to HSN, Page XVI-7, which is reproduced below:

"(VII) FUNCTIONAL UNITS

(Section Note 4)

This Note applies when a machine (including a combination of machines) consists of separate components which are intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or, more frequently, Chapter 85. The whole then falls to be classified in the heading appropriate to that function, whether the various components (for convenience or other reasons) remain separate or are interconnected by piping (carrying air, compressed gas, oil, etc) by devices used to transmit power, by electric cables or by other devices.

For the purposed of this Note, the expressions "intended to contribute together to a clearly defined function" covers only machines and combinations of machines essential to the performance of the function specific to the functional unit as a whole and thus excludes machines or appliance fulfilling auxiliary functions and which do not contribute to the function of the whole."

3. The relevant tariff items under the heading 8414, under which the Compressor is classified, are reproduced below for ready reference:

8414		**AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH *FILTERS; GAS-TIGHT BIOLOGICAL SAFETY CABINETS, WHETHER OR NOT FITTED WITH FILTERS**			
#8414 10	-	*Vacuum pumps :*			
#8414 10 10	---	with maximum flow-rate greater than 5 m³/h (under standard temperature (273 K (0 °C)) and pressure (101.3 kPa) conditions)	u	7.5%	-
#8414 10 90	---	Other	u	7.5%	-
8414 20	-	*Hand or foot-operated air pumps :*			
*w.e.f. 1.1. 2022		# w.e.f. 1.5. 2023			
8414 20 10	---	Bicycle pumps	u	10%	-
8414 20 20	---	Other hand pumps	u	10%	-
8414 20 90	---	Other	u	7.5%	-
8414 30 00	-	Compressors of a kind used in refrigerating equipment	u	15%	-
8414 40	-	*Air compressors mounted on a wheeled chassis for towing :*			
8414 40 10	---	Reciprocating air compressors	u	15%	-
8414 40 20	---	Centrifugal air compressors	u	15%	-
8414 40 30	---	Screw air compressors	u	15%	-
8414 40 90	---	Other	u	15%	-
	-	*Fans :*			
8414 51	--	*Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:*			
8414 51 10	---	Table fans	u	20%	-
8414 51 20	---	Ceiling fans	u	20%	-
8414 51 30	---	Pedestal fans	u	20%	-
8414 51 40	---	Railway carriage fans	u	10%	-
8414 51 50	---	Wall fans	u	20%	-
8414 51 90	---	Other	u	20%	-
8414 59	--	*Other :*			
8414 59 10	---	Air circulator	u	10%	-
8414 59 20	---	Blowers, portable	u	20%	-
8414 59 30	---	Industrial fans and blowers	u	10%	-
8414 59 90	---	Other	u	10%	-
8414 60 00	-	Hoods having a maximum horizontal side not exceeding 120 cm	u	#15%	-
*8414 70 00	-	Gas-tight biological safety cabinets	u	7.5%	-
8414 80	-	*Other :*			
	---	*Gas compressors:*			
8414 80 11	----	Of a kind used in air-conditioning equipment	u	15%	-
8414 80 19	----	Other	u	15%	-
8414 80 20	---	Free-piston generators for gas turbine	u	15%	-
8414 80 30	---	Turbo charger	u	15%	-
8414 80 90	---	Other	u	15%	-
8414 90	-	*Parts :*			
	---	*Of air or vacuum pumps and compressors:*			
8414 90 11	----	Of gas compressors of a kind used in refrigerating and air conditioning appliances and machinery	kg.	7.5%	-
8414 90 12	----	Of bicycle pumps	kg.	10%	-
8414 90 19	----	Other	kg.	7.5%	-
8414 90 20	---	Of free piston generators	kg.	7.5%	-
8414 90 30	---	Of electric fans	kg.	10%	-
8414 90 40	---	Of Industrial fans, blowers	kg.	7.5%	-
*w.e.f. 1.1. 2022		#w.e.f. 01.05.2023			
8414 90 90	---	Other	kg.	7.5%	-

3a. Based on the tariff entries, it is observed that Compressors of a kind used in refrigerating equipment are classifiable under the CTI 84143000. Since, the imported Compressor is the one used for Refrigerator, the same appears to be correctly classified under the CTI 84143000.

4. The Importer has classified Combo-Unit, Terminal Cover and Cable Holder under CTI 84149090 which is for Parts of "*Air or Vacuum Pumps, Air or Other gas Compressors and Fans: Ventilating or Recycling Hoods incorporating a Fan, Whether or not fitted with Filters; Gas-Tight Biological Safety Cabinets, whether or not fitted with Filters*". However, it is seen that the Importer has also imported Combo-Unit, Terminal Cover and Cable Holder along with the Compressor.

4a. On verification in open source, it is seen that the Combo Unit has two essential electrical components i.e., Start Relay which provides the initial jolt of power to get the Compressor motor turning and the Overload Protector, which is a safety device that shuts off power to the compressor if it overheats or draws too much current, preventing it from burning out.

4b. Whereas the Terminal Cover is a protective plastic or rubber cap that insulates the electrical terminals on the side of the compressor and is a critical safety component. It prevents electrical shorts and protects against accidental contact with high-voltage connections.

4c. The Cable Holder is a metal or plastic clamp designed to securely route and hold the power supply cable away from the compressor body and prevents the wires from vibrating against the hot compressor shell, which could cause the insulation to wear away over time, leading to a short circuit or electrical hazard.

4d. The Combo Unit, Terminal Cover and Cable Holder are specifically designed to match with the Electrical Requirement/ Physical Fit of the Compressor. The Importer has declared these goods as accessories of the Compressor and classified them as parts of the Compressor. Hence, it appears that they form a functional unit and they work together and perform the principal function of a compressor. The Invoices issued by the suppliers M/s. Anhui Meizhi Compressor Co. Ltd, M/s. GMCC and Welling Appliance Components (Thailand) Co. Ltd, M/s. Jiaxipera Compressor Co. Ltd in respect of multiple Bills of Entry mentions the HS Code as 841430 for all the items in the Invoice containing the said components along with the Compressor (**Annexure-A7**). Further, the Importer themselves have classified the Combo Unit, Terminal Cover and Cable Holder under the CTI 84143000 vide Bills of Entry No. 9101113 dated 14.06.2022 and 2294986 dated 24.02.2024 (**Annexure-A6**). Hence, Combo Unit, Terminal Cover and Cable Holder when imported along with Compressor appear to be rightly classifiable under CTI 84143000 and BCD@15% is payable.

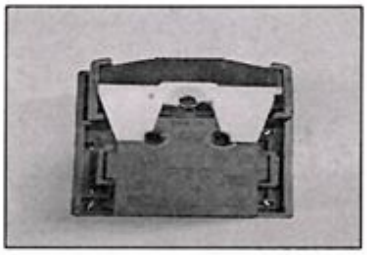
5. The importer was asked vide letter dated 08.09.2025 **(Annexure-A1)** to submit their reply to the observation of the department that Combo Unit, Terminal Cover and Cable Holder when imported along with Compressor are classifiable under CTI 84143000.

6. M/s. Voltbek vide their letter dated 22.09.2025 submitted their reply **(Annexure-A2)**. The summary of the reply is as below:

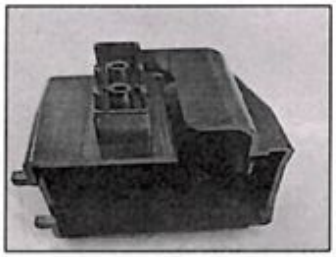
a. They have imported compressors along with the Cable Holder Cap, Terminal Cover and Combo Unit describing them as accessories of the compressors.

b. The three goods are components which have been designed specifically for use in the refrigerating equipment in conjunction with the compressors imported. Without the said components, it is not possible to connect the compressor to the other components of the refrigerator.

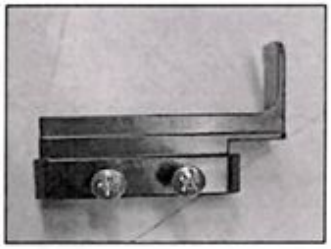
c. The said components are therefore designed specifically for use in connection with the compressor which in turn forms part of the refrigerating equipment.



Combo unit



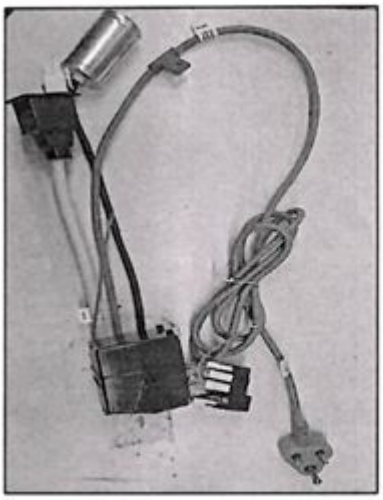
Terminal Cover



Cable Holder Cap

d. The said components cannot be used for any other purpose in the imported condition.

e. In the imported condition, the said components cannot be used and are therefore subject to further processing post importation. As part of this value addition process, cable and other assembly are added to the said components so that it can be connected to the compressor. A pictorial representation of the components post assembly in India and how it is used in the compressor is reproduced herein as under-



Post assembly in India

Forming part of the compressors post assembly

f. The components are not classifiable under the CTI 84143000 as they are not imported along with compressors as a single article but have a separate

price attributable to them and only forms part of the same shipment. They are not parts of the compressors and hence have a separate price.

g. It is an established principle of customs classification and valuation that the goods are assessed to duty in the 'as presented' form/condition. In the instant case, the components in question are presented for assessment separate from the compressors. It cannot be therefore assessed to duty along with the compressors by classifying it along with the compressors.

7. In continuation of the investigation, summons dated 23.09.2025 has been issued to the Importer to appear on 30.09.2025. However, the statement could not be recorded due to an official exigency. Further, summons dated 03.10.2025 have been issued to Importer to appear on 09.10.2025. The Importer requested to reschedule the statement to 16.10.2025. However, no one appeared for record of statement on 16.10.2025. Another summons dated 03.11.2025 was issued to Importer to appear on 12.11.2025. The Importer vide mail dated 07.11.2025 requested that the statement be rescheduled to week starting from 23.11.2025. Accordingly, summons dated 13.11.2025 were issued to appear on 25.11.2025. All the summons and related communication is annexed as **Annexure-A3**.

8. Accordingly, Statement **(Annexure –A4)** of Shri Adarsh Kumar Singh, Manager-Import & Export, M/s. Voltbek Home Appliances Private Limited was recorded on 25.11.2025. The relevant points of the statement are as follows:

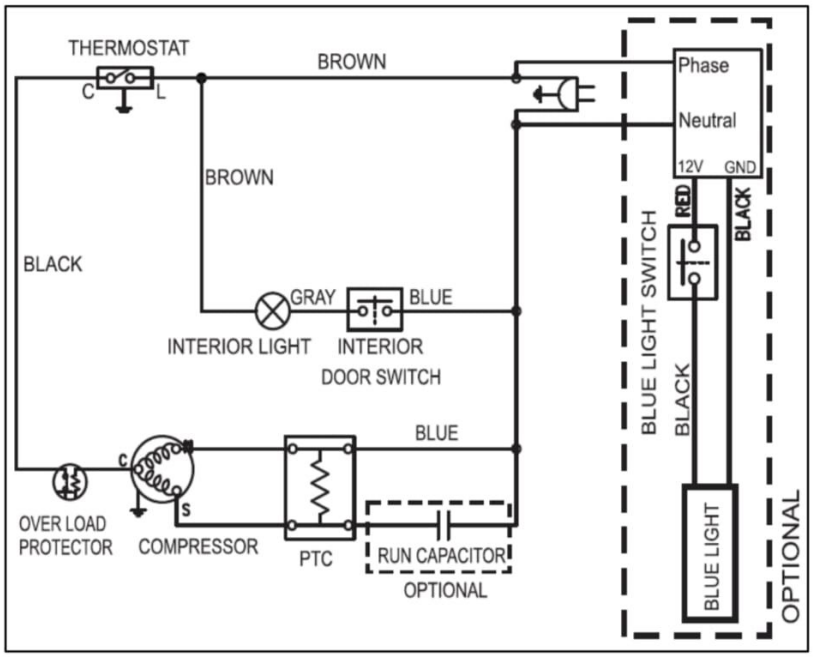
a. After import, Combo Unit, Cable Holder and Terminal Cover are sent to a Vendor for the Value Addition by connecting these 3 parts along with other parts like Run Capacitor, Wire (Power Cord), Bottom Socket(which supplies power from Combo Unit to LED Bulb (Heaters and Fans also in some models)) and Earthing and then supply it to M/s.Voltbek as Power Cord Assembly. They then connect the assembly to the Compressor and the other end is connected to Refrigerator.

Combo Unit is connected to the Compressor and acts as junction. It mainly has 3 functions i.e., Overload Protector(OLP) which safeguards the Compressor from Heating and Over Current, Positive Temperature Coefficient (PTC) automatically cutoff the power supply to the start winding of the motor of the compressor after the start of the compressor and as a power supply to LED Bulb (Heaters and Fans also in some models).

Terminal Cover is attached to the Compressor and safeguards all terminals on the combo unit from Human Touching, dust or water from reaching the terminals. In case of short circuit or fire in combo unit, it also acts as a fire retardant and doesn't let the fire reach the other parts of refrigerator.

Cable Holder is attached on the Terminal Cover and fixes the Power Cord, Capacitor Wire and Bottom Socket Wire in an organized manner.

WIRING DIAGRAM OF DC REFRIGERAT(



The power comes from power cord to the PTC of Combo Unit, from PTC supply goes to the thermostat (which acts as a switch) to OLP (of Combo Unit) and from OLP to Compressor.

Simultaneously Combo Unit supplies power through the Bottom Socket and Door Switch to LED Bulb (which switches on when the door is opened).

Once the power is switched on, the Power is supplied to PTC of Combo Unit which then sends power to Thermostat and if cooling is required, the power is transferred to OLP of Combo Unit and then to Start and Run Windings of Compressor and once the Compressor starts, PTC automatically cuts off power to Start Winding and power supplies continues only to Run Winding. During Running, the Capacitor helps compressor to run efficiently and also protects the Running Winding from surge. (In reply to Question No.4)

b. Combo Unit is connected to the Compressor. Terminal Cover is attached to the Compressor and the Cable Holder is attached on the Terminal Cover. (In reply to Question No.5)

c. The Combo Unit, Terminal Cover and Cable Holder imported are used only in the manufacture and service of Refrigerator. (In reply to Question No.6)

d. Since, in their circuit, the Combo Unit sends power to the Compressor, the Compressor will not work efficiently without Combo Unit. Without Terminal Cover and Cable Holder, the Compressor can work efficiently. However, they are used to

safeguard the terminals and hold multiple wires in an organized manner. (In reply to Question No.7)

e. Without the Combo Unit, the Compressor will not function in this circuit as Combo Unit powers the Compressor and also cuts off the power to the Start Winding after the Compressor starts functioning. The Combo Unit also supplies power to other components of Refrigerator. (In reply to Question No.8)

f. When questioned as to why they have Cable Holder, Combo Unit and Terminal Cover were classified under CTI 84143000 vide Bill of Entry No. 2294986 dated 24.02.2024, it was stated that they will submit their response in 2-3 weeks times. (In reply to Question No.9)

g. They have classified Combo Unit, Terminal Cover and Cable Holders as parts of the Compressor since they will be enclosed and attached with the Compressor. (In reply to Question No.10)

h. The function of LED Light in the Refrigerator is to ensure visibility in the Refrigerator when opened (In reply to Question No.11)

8.2 The Importer vide letter dated 14.01.2026 submitted their reply along with Technical Analysis by Prof. Brejesh Lall, Department of Electrical Engineering, Indian Institute of Technology, Delhi. Some Key Points of the Importer's reply are reproduced below for ready reference:

"9. *As per your good office, we understand that the since the components namely combo unit, cable holder cap and terminal cover are being imported along with compressor, thus it is being contended by your good office that the aforementioned components should be classified under CT' 8414 30 00 as "Compressors". We understand that the logic of your good office to categorized goods as Compressor is solely based on application of GIR 2(a).*

10. *It is pertinent to mention here that GIR 2(a) states that when goods are being imported in an unassembled or disassembled form (for example multiple parts of a goods are being imported together) the goods are to be classified in the same heading as the assembled article.*

11. *However, no specific understanding of the products in questioned, as far as their technical functioning or interface is concerned, has been assessed while arriving at this understanding. And that being so, it is humble submitted that the GIR 2 (a) may not be applicable in the matter as the imported components namely combo unit, cable holder cap and terminal cover are not in the nature of "compressor" or "part/ accessory of the compressor".*

<u>Technical details of the components</u>

12. *To detail the same, following technical details of the products in question are submitted:*

a. *The compressor is a self-contained electro-mechanical machine that compresses refrigerant and enables cooling.*

b. *The combo unit serves as a refrigerator-specific electrical interface, and it typically combines a PTC starter and an overload protector to (a) help the motor start safely with the right inrush current and (b) cut power in case of overheating or over-current.*

c. *The combo units differ by PTC resistance and overload trip curves to suit cabinet size, insulation, ambient conditions, and energy targets, making their selection dependent on refrigerator design rather than compressor type.*

d. *Further, the electrical safety and compliance are validated at the refrigerator level, so OEMs select and approve Combo Units, whereas compressor manufacturers supply bare compressors.*

e. *The cable holder cap provides strain relief and safe routing for wires to prevent pull-out, vibration damage and short circuits. The terminal cover is a safety shroud that prevents accidental contact with live terminals and protects against dust and moisture.*

13. *From the above technical understanding of the components, we understand that the essential functionality of each of the components, i.e the compressor, combo unit, cable holder cap and terminal cove- are different from each other.*

14. *The above understanding of the Company is further confirmed by the independent technical opinion ("11T Opinion") provided by Professor (Dr.) Brijesh Lal (Ph.D.) of 11T New Delhi whereby the functionality, usage, and categorization of the components in question, namely, the combo unit, cable holder cap, and terminal cover has been discussed based on technical understanding and trade parlance. A copy of the IIT opinion has been attached as Annexure 1 along with this letter for your perusal.*

Discussion on classification opined by your good office

15. *Thus, the compressor and the other three components (combo unit. cable holder cap and terminal cover) have different functions and roles in the refrigerator. While all the components perform their desired function in conjunction with the compressor as the essential functionality of the compressor and the components are entirely different, they cannot be categorized as "Compressors" or "parts / accessories" of compressor.*

16. *Therefore, even if the components are being imported by the Company along with the compressor, it cannot be said that the compressor is being imported in unassembled or disassembled form and hence the application of GIR 2 (a) may not be applicable in the present case. Hence, the classification of the aforementioned components under CTH 8414 30 00 may not be correct. Rather, as the components are integral to the functioning of the entire refrigerating unit and have specified usage and functioning in a refrigerating system, we are of a considered view that the components are in the nature of parts of refrigerator and are not merely ancillary to the compressor.*

17. *It is well-established that GIR 2(a) applies only when components are presented together and are intended to form a complete article . In the present case. the imported components have distinct identifiable functions and are not assembled into a fully functional compressor. Instead they contribute to the effective operation of the refrigerator as a whole. Therefore, GIR 2(a) is not applicable in this case.*

18. *It is also pertinent to mention that during the initial summons, your good office had asked us to clarify regarding our previous classification of the components namely combo unit, cable holder cap and terminal cap under CTH 8414 30 00 in a previously filed Bill of Entry No. 2294986 dated 24.02.2024. In this regard, we internally checked the documentation, and we understand that the classification of components under CTH 8414 30 00 was a rare instance which appears to have occurred due to an inadvertent error. In this regard the Company humbly requests that this inadvertent error may not be taken as the basis to contest the classification under CTH 8414 30 00 and that the functionality and usage of the components may kindly be considered for determining the classification."*

8.3 The Technical Analysis report by Prof. Brejesh Lall, Department of Electrical Engineering, Indian Institute of Technology, Delhi is reproduced below for ready reference:

"*As per the data/information received, the Company had imported the components as enlisted below vide the Bill of Entry No. 2001803 dated 12.05.2025:*

(a) Compressors,

(b) Cable Holder Cap,

(c) Terminal cover, and

(d) Combo unit

A compressor in a refrigerator system is the heart of the refrigeration cycle. It is a mechanical pump that circulates refrigerant through the system and increases its pressure and temperature to enable heat removal from inside the refrigerator. It is a hermetically sealed electric motor driven pump that compresses low-pressure refrigerant vapor into high-pressure, high temperature vapor. This pressure increase is essential for the refrigerant to release heat in the condenser and continue the cooling cycle. A refrigerator cannot cool without a compressor because heat cannot naturally flow out of the low-temperature interior to the high-temperature surroundings. The compressor creates high pressure so that refrigerant can condense in the condenser (at room temperature). It enables the refrigerant to absorb heat inside the fridge and release it outside.

The electrical protection and start components have the Combo Unit consisting of PTC Starter (Positive Temperature Coefficient Relay) and Overload Protector (OLP). PTC provides initial high current to start the compressor motor. Once warm, it increases

resistance and cuts off the start winding. OLP thermally breaks the circuit during overheating or overcurrent.

The cable holder is a mechanical device that secures the power cord or wiring harness entering the compressor terminal area. It provides mechanical support, electrical safety, vibration protection and strain relief. Terminal Cover insulates electrical terminals for safety [1].

Essential Functions of the above components:

- ***Essential Functions of Combo Unit (PTC + OLP)**:*

***1 .** Starting the Compressor Motor (**PTC Function**): It provides high inrush current to the start winding during startup to ensure the compressor has enough torque to begin rotating and automatically disconnects the start winding once the motor reaches speed. Without this, the compressor would hum and fail to start, leading to overheating or burn-out [2].*

***2.** Protecting the Compressor from Overcurrent/Overheating (**OLP Function**): It senses excessive temperature or current. It opens the circuit to protect the motor from phenomenon like high pressure start, low voltage, prolonged start current, overheating due to blocked condenser or fan failure, winding insulation breakdown etc. Hence it prevents permanent damage, fire risk or motor burn out [2,3].*

***3.** The combo unit enables the starting of the compressor motor along with safeguarding the compressor from overheating or overload, it also serves as a junction point for wiring connection of other electrical components (i.e., LED bulb, thermostat, door switch, Heater & Fans) of refrigerator.*

These are critical functions required for safe and reliable compressor operation. Without them, the compressor cannot start safely or is at risk of failure.

Essential Functions of a Terminal Cover:

***1.** Electrical Safety (Shock Prevention): Covers live electrical terminals, preventing accidental contact during service or operation. Protects users and technicians from electric shock.*

***2.** Short-Circuit Prevention: Prevents metal objects, moisture, insects, or dust from coming into contact with exposed terminals. Reduces risk of fire, sparking, and compressor burnout due to accidental shorting.*

***3.** Environmental Protection: Seals off the electrical connection area from moisture, dust, oil vapours, corrosion.*

Essential Functions of Cable Holder:

1. *Strain Relief: Prevents pulling or mechanical stress on electrical wires connected to the compressor terminals. Protects terminals from loosening or breaking due to vibration or accidental pulling.*

2. *Vibration Dampening: Refrigerators and compressors generate continuous vibration. The cable holder ensures wires don't fatigue, rub, or crack due to movement.*

3. *Wire Routing & Management: Keeps wires organized and ensures proper routing away from surfaces like compressor shell, discharge line, sharp edges and moving parts.*

4. *Fire Safety: Prevents wires from touching hot compressor parts which could melt insulation and create fire hazards.*

5. *Prevents Electrical Faults: Avoids accidental touching of wires with grounded metal components, reducing electrical shorting risk. Clearly demarcated functions of Compressor and Combo Unit:*

Clearly demarcated functions of Compressor and Combo Unit:

Functions of Compressor:

1. Nature of device is mechanical.

2. Compress refrigerant vapour.

3. Maintain refrigerant circulation.

4. Provide refrigeration capacity.

5. Convert electrical power into mechanical work.

6. Dependency on refrigerator cycle.

7. Load dependency is cooling load.

8. Selected by refrigerator manufacturer.

9. Replaceability is standardized.

10. Safety role is none.

Functions of Combo Unit:

1. Nature of device is electrical.

2. Starting the compressor motor.

3. Running current management.

4. Electrical protection.

5. Interface with refrigerator controls.

6. Adaptation to appliance conditions.

7. Dependency on refrigerator system.

8. Load dependency is appliance configuration.

9. Selected by refrigerator manufacturer.

10. Replaceability is system-specific.

11 . Safety role is critical.

Detailed Discussion:

Whether combo unit imported by the Company is a part of the appliance system?

There are different types of refrigerators and refrigerator compressors in the market. A compressor converts electrical energy into mechanical compression. A refrigerator compressor is intrinsically dependent on refrigerant for which it is designed. A compressor is designed around the thermodynamic and physical properties of the refrigerant. Changing the refrigerant, changes how the compressor must work. Compressors are not interchangeable nor safely operable across different refrigerant without redesign and rectification. ***With the compressor is attached a combo unit.*** *Compressor is a generic machine while as combo unit is system specific. In a refrigerator, a combo unit is essentially an electrical protection and control module typically combining relay, overload (circuit breaker) and sometime a thermistor / starting aid depending on design. It ensures safe compressor startup, protects against electrical and thermal faults, and is electrically matched to the refrigerator system. Combo units exist in fixed speed/hermetic compressors, not in inverter type compressors. It is important to note that same compressor model may need different combo unit depending on refrigerator design. Therefore, refrigerator manufacturers treat combo units as part of the appliance, not the compressor.*

A refrigerator's load dictates combo unit selection. A refrigerator load is not just cooling capacity. It is a combination of cabinet volume, insulation quality, evaporator/condenser sizing, pull-down requirement (how fast temperature must drop), ambient temperature class, energy rating targets and power supply conditions. Once the load is finalised, the combo unit is decided. PTC-based combo units are preferred by refrigerator manufacturers because they enable system level optimization and precise alignment of starting current, protection behaviour, and thermal limits with the specific refrigerator load. Manufacturers can optimize energy consumption, pull-down time, noise, compressor life. PTC allows fine electrical tuning to refrigerator characteristics. For PTC-based combo units there should be precise matching of PTC resistance and overload trip curve. This can be understood as under:

1. *PTC resistance must match with the refrigerator load: PTC provides start-phase current to the auxiliary winding. It self-heats and cuts out start winding after motor reaches —75—80% speed. When the refrigerator load is high (large fridge/hot climate), its required PTC behaviour shows low resistance and higher starting torque. When the refrigerator load is light (small fridge), its required PTC behaviour shows higher resistance and lower start current. So, too high resistance leads to insufficient starting torque which in turn causes hard starts / humming. On the other hand, too, low resistance causes excessive current which in turn leads to winding heating & PTC failure. Therefore, PTC resistance is selected based on refrigerator load, not compressor alone.*

2. *Alignment of overload trip curve with refrigerator load: OLP protects compressor from overcurrent, locked rotor, high discharge pressure, high ambient temperature. The overload is tuned for starting current duration, running current, expected thermal rise. We can understand it in simple terms as, if refrigerator type is small, its overload trip curve corresponds to fast trip (lower thermal mass). On the other hand, if refrigerator type is large its overload trip curve corresponds to delayed trip (handles longer high current). Hence, if the trip curve trips too early it causes nuisance cut-offs and poor cooling. On the other hand, if the trip curve trips too late, it causes winding burnout. Hence overload rating is refrigerator-specific, even for same compressor.*

So, compressor is a mechanical component and combo unit is a system-level electrical interface. Therefore, compressor manufacturers supply bare compressors and refrigerator OEMs select combo units tailored to their design [4,5].

The above-mentioned data with be better understood by the example given in table below:

Same Compressor	*Fridge A*	*Fridge B*
8.5 cc	*180 L single door*	*220 L thick insulation*
Load	*Low*	*High*
Required PTC	*Higher resistance*	*Lower resistance*
Overload	*Fast trip*	*Delayed trip*

So, same compressor can have different combo unit depending upon refrigerator load and characteristics.

1. *The combo unit is system-dependent, not compressor-dependent. The compressor is a standalone electro-mechanical machine while a combo unit is a system-tuned electrical interface. Compressor is responsible for cooling while Combo unit is responsible for ensuring that the refrigerator performance is as per the claimed specifications of the manufacturer.*

2. Compressor characteristics are fixed while combo unit behaviour is adjustable. The compressor can be defined as a self-contained machine, while the

combo unit is an electrical helper that is adjusted to suit the specific refrigerator system in which the compressor is used.

3. The same compressor cannot have same electrical start and protection requirements. The same compressor model may require different PTC resistance, different overload trip curves, different start current duration for use across multiple refrigerator platforms. Hence the combo unit must be selected by the refrigerator OEM, not the compressor supplier.

4. Electrical safety and regulatory responsibility lie with appliance OEM. During certification starting current, thermal protection behaviour and fault response are tested at refrigerator level, not compressor alone. Therefore, the combo unit must be owned, qualified and approved by the refrigerator manufacturer.

5. Industry practice confirmation: Globally compressor makers supply bare compressors. Combo units are either OEM-sourced, or OEM-approved third-party parts. This clearly reflects industry consensus.

Hence, it is concluded that PTC-based combo unit is a part of the appliance system rather than the compressor because its selection and performance depend on refrigerator-level thermal load, electrical design, ambient conditions, energy efficiency targets, and regulatory compliance. The compressor is a generic electro-mechanical component, whereas the combo unit is a system-specific electrical interface optimized and validated at appliance level [6].

Whether the refrigerator is capable of carrying out its desired function without the combo unit, cable holder cap and terminal cover:

The refrigerator cannot operate safely or cannot operate at all if these components are removed. ***Each one plays a specific role in compressor start-up, protection, and electrical safety.*** *The refrigerator cannot perform its intended function reliably, safely, or in compliance with standards if any of these components i.e., combo unit, cable holder, or terminal cover are removed.*

S. No	*Component*	*Is Refrigerator Functional Without It?*	*Technical Assessment*
1.	*Combo Unit*	*No*	*Electrically and thermally tuning to specific refrigerator system will be hampered.*
2.	*Cable Holder*	*No*	*Wire fatigue may lead to failure of compressor & other functions*
3.	*Terminal Cover*	*No*	*Violates electrical safety standards*

Conclusion:

The refrigerator compressor relies on a set of essential electrical and protective components, primarily the Combo Unit (PTC Starter + Overload Protector), Terminal

Cover, and Cable Holder to ensure safe, reliable, and efficient operation. Among these, ***the Combo Unit is indispensable because it performs two critical functions: initiating compressor motor start-up through the PTC relay and protecting the motor from thermal and electrical overload through the OLP.*** *Without this unit, the refrigerator cannot function as per specifications and that can result in motor burnout or catastrophic failure. The Terminal Cover and Cable Holder, while not directly contributing to motor start or run function, are structurally and electrically essential for safety, durability, and compliance. The terminal cover insulates live electrical connections, prevents accidental contact, and shields the compressor terminals from moisture, dust, and mechanical shock. The cable holder ensures secure wire routing, strain relief, and vibration protection, preventing wire pull-out, arcing, and electrical hazards over the compressor's life cycle.*

Final Technical Opinion:

*Based on the detailed technical evaluation of the refrigerator compressor system and its associated components namely the compressor, combo unit (PTC starter and overload protector), terminal cover, and cable holder, the following final technical opinion is provided. The compressor is the core electro-mechanical device responsible for refrigerant circulation and pressure generation in the refrigeration cycle. However****, the compressor cannot operate independently in a refrigerator appliance without essential electrical starting, protection, and safety components.*** *From a system engineering perspective, the combo unit is a system-level electrical interface that is selected, tuned, and validated based on refrigerator-specific parameters and is not an inherent part of the compressor. When the same compressor model is used across different refrigerator platforms, the required PTC resistance values and overload trip curves vary. Consequently, the combo unit is refrigerator-load dependent and appliance specific, not compressor-dependent. The terminal cover and cable holder, although not directly involved in the thermodynamic refrigeration process, are electrically and mechanically essential for safe and reliable appliance operation. In conclusion, the refrigerator cannot be considered functionally complete, safe, or compliant without the combo unit, terminal cover, and cable holder.* ***The combo unit is critical for compressor starting and protection, while the terminal cover and cable holder are mandatory for electrical safety and long-term reliability.*** *Therefore, the combo unit is a part of the refrigerator appliance system rather than the compressor, and all three components are essential for the refrigerator to perform its intended"*

9. On the basis of the above proceedings and documents, the following conclusions can be made-

a. As per the statement of the Importer, The Combo Unit has two essential electrical components i.e., Positive Temperature Coefficient(PTC) and Over Load Protector (OLP). On verification in open source, it is seen that PTC thermistors are used to start the Compressor Motor. Initially, the PTC thermistor permits high current through the auxiliary winding, delivering the required starting torque. As the motor accelerates, the PTC heats up and its resistance rises sharply, reducing current to the auxiliary winding. This self-regulating behaviour negates the need for

mechanical switches or relays, simplifying and enhancing reliability. PTC thermistors are favoured for durability and ease of maintenance in certain applications. Whereas the Over Load Protector is a crucial safety component that safeguards the compressor from electrical damage by cutting power during overcurrent or overheating, often working with a relay to ensure the compressor starts and stops safely, preventing costly repairs and extending the appliance's life. The PTC Component helps in efficiently starting the Compressor whereas the OLP Component protects the Compressor from Overheating and Overcurrent.

b. The Terminal Cover and Cable Holder are used to safeguard all terminals on the combo unit and to hold different Wires/ Cables running from the Combo Unit in an organized way respectively.

c. It was also agreed during the statement that the said components i.e., Combo Unit, Terminal Cover and Cable Holder are used only with the Compressor of a Refrigerator and perform different functions to start the Compressor or increase the longevity of the Compressor. It was also stated that the Assembly of Combo Unit, Terminal Cover and Cable Holder are mounted/ fixed to the Compressor imported. Further, it was also stated in their reply that the said components are compatible for the specific model of Compressor imported.

d. Since, the components have definite roles in starting the Compressor efficiently or in increasing the longevity of the Compressor, it appears that they are essential and contribute to the functioning of the Compressor. Accordingly, they appear to be rightly classifiable under the CTI 84143000 as per Note 4 of the Section XVI of Customs Tariff.

e. The Technical Analysis by the Professor of IIT, Delhi also confirms that the combo unit is critical for compressor starting and protection, while the terminal cover and cable holder are mandatory for electrical safety and long-term reliability; that the components play a specific role in compressor start-up, protection, and electrical safety and that the compressor cannot operate independently in a refrigerator appliance without essential electrical starting, protection, and safety components.

f. The Invoices issued by the suppliers M/s. Anhui Meizhi Compressor Co. Ltd, M/s. GMCC and Welling Appliance Components (Thailand) Co. Ltd, M/s. Jiaxipera Compressor Co. Ltd in respect of multiple Bills of Entry mentions the HS Code as 841430 for all the items in the Invoice containing the said components along with the Compressor. It is also seen that the Importer themselves have classified the said components under the CTI 84143000 vide Bills of Entry No. 9101113 dated 14.06.2022 and 2294986 dated 24.02.2024. Hence, it appears that the Importer has intentionally misclassified the goods under the CTI 84149090 to pay BCD@7.5% instead of the payable 15%.

10. Legal Provisions:

10.1 ***Section 2(4)*** *– "bill of entry means a bill of entry referred to in section 46;*

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

10.3 ***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;*

10.4 ***Section 17 of the Customs Act, 1962:*** *"(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods……"*

10.5 ***Section 28(4) of the Customs Act, 1962:*** *"(4) Where any duty has not been 10[levied or not paid or has been short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-*

(a) collusion; or
(b) any wilful mis-statement; or
(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [11][so levied or not paid] or which has been so 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.

10.6 ***Section 28AA*** *of the Customs Act, 1962: " Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provisions of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with 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……"*

10.7 ***Section 46 (1) of the Customs Act, 1962****: "The importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed……"*

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

10.9 ***Section 46 (4A) of the Customs Act, 1962****: "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."

10.10 ***Section 110AA of the Customs Act, 1962***: "*Where in pursuance of any proceeding, in accordance with Chapter XIIA or this Chapter, if an officer of customs has reasons to believe that—*

(a) any duty has been short-levied, not levied, short-paid or not paid in a case where assessment has already been made;

.....

.....

then such officer of customs shall, after causing inquiry, investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing—

(i) to the proper officer having jurisdiction, as assigned under section 5 in respect of assessment of such duty, or to the officer who allowed such refund or drawback; or

(ii) in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5,

and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5]

10.11 ***Section 111 of the Customs Act, 1962 : Confiscation of improperly imported goods, etc. –***

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

(d) *any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

(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 the transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of Section 54;*

(o) *any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*

10.12 ***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) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, to a penalty not exceeding the duty sought to be evaded on such goods or five thousand rupees, whichever is the greater;

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

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

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

10.13. Section 114A : *"Penalty for short-levy or non-levy of duty in certain cases."*

Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined."

10.14 *Section 125. Option to pay fine in lieu of confiscation.* *- (1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or Custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit:*

Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, no such fine shall be imposed: Provided further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.

11. Obligation under Self-assessment:

The importer had subscribed to a declaration as to the truthfulness of the contents of the Bills of Entry in terms of Section 46(4) of the Customs Act, 1962, in all their import declarations. Further, consequent upon the amendment to Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-Assessment' had been introduced in Customs. Section 17 of the Customs Act, 1962, effective from 08.04.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make an entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulation, 20 18 (issued under Section 157 read with Section 46 of the Customs Act, 1962), the Bill of Entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which was defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) either through ICEGATE or by way of data entry through the service centre, a Bill of Entry number was generated by the Indian Customs Electronic Data Interchange System for the said declaration.

12. Reasons for raising duty demand by invoking extended period under Section 28(4) of the Customs Act, 1962.

a. The Importer has agreed that the Combo Unit, Terminal Cover and Cable Holder are specifically designed to be used with the Compressors imported vide the same Bills of Entry and that without the Combo Unit the Compressor will not function efficiently. Further, they have stated that Terminal Cover and Cable Holder are used to improve the longevity of the Compressor. The Technical Analysis by the Professor of IIT, Delhi also confirms that the combo unit is critical for compressor starting and protection, while the terminal cover and cable holder are mandatory for electrical safety and long-term reliability; that the components play a specific role in compressor start-up, protection, and electrical safety and that the compressor cannot operate independently in a refrigerator appliance without essential electrical starting, protection, and safety components. Accordingly, Combo Unit, Terminal Cover and Cable Holder appear to be rightly classifiable under the CTI 84143000 when imported along with the Compressor.

b. The Invoices issued by the suppliers M/s. Anhui Meizhi Compressor Co. Ltd, M/s. GMCC and Welling Appliance Components (Thailand) Co. Ltd, M/s. Jiaxipera Compressor Co. Ltd in respect of multiple Bills of Entry mentions the HS Code as 841430 for all the items in the Invoice containing the said components along with the Compressor. The Importer themselves have correctly classified the said goods vide Bills of Entry No. 9101113 dated 14.06.2022 and 2294986 dated 24.02.2024 which shows that the Importer was aware of the correct classification and has mis-

classified the goods with an intention to evade the appropriate duties payable. The importer, however, has misclassified the goods and has not paid the applicable duties.

c. Further, under the scheme of self-assessment, it was the importer who must ensure that he declared the correct classification / CTH of the imported goods, the applicable rate of duty, value, and the benefit of exemption notification claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendment to Section 17, w.e.f. 08.04.2011, it was the added and enhanced responsibility of the importer to declare the correct description, value, applicability of Notification benefit etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods.

13. Based on the discussions supra, it appears that the Combo Unit, Terminal Cover, Cable Holder etc. when imported along with Compressors are classifiable under CTI 84143000 and liable to BCD@15%. The total differential duty worked out to Rs. **4,21,65,577**/- for the period from 02.03.2021 till 09.01.2026. Thus, it appears that M/s. Voltbek is liable to pay differential duty of **Rs. 4,21,65,577/-** as worked out in the **Annexure –B**. However, the importer has not made payment of differential duty as a result of which the same is recoverable under the provisions of Section 28(4) of the Customs Act, 1962.

Port Code	**Assessable Value**	**Differential Duty**
INMUN1	432367739.9	42090999.48
INNSA1	766079.33	74577.82278
Total	**43,31,33,819**	**4,21,65,577**

14. It appears that M/s. Voltbek had mis-classified the imported goods and has not paid the payable differential Basic Customs Duty and resultant differential SWS and IGST. Hence, the subject goods mentioned in Annexure-B appear to be liable for confiscation under the provisions of Section 111(m) of the Customs Act, 1962. For importing the goods liable for confiscation under the Section 111, the importer M/s. Voltbek appears to be liable to penalty under Section 112(a) of the Customs Act, 1962. M/s. Voltbek also appears to be liable for imposition of penalty under **Section 114A** of the Customs Act, 1962, for wilfully misclassifying the goods.

15. Circular No.17/2011-Customs dated 08.04.2011 issued by Ministry of Finance, Department of Revenue, Central board of Excise & Customs vide F.No.450/26/2011-Cus.IV, Section 17 of the Customs Act, 1962 provides for self-assessment of duty by the importer by filing a Bill of Entry in the electronic form. The importer at the time of self-assessment is required to ensure that he declares the correct description of the goods, **classification**, applicable rate of duty, value, benefit of exemption Notifications claimed**,** if any, in respect of the imported goods **while presenting the Bill of Entry**. It is seen that the importer has resorted to

incorrect self-assessment, by failing to adopt the correct classification and pay leviable duties, thereby violated provisions of Section 17 of the Customs Act, 1962.

16. Further, as per Section 46(4) and 46(4A) of the Customs Act, 1962, the importer is required to furnish a declaration as to the truth of the contents of Bill of entry and shall ensure accuracy and completeness of information, authenticity and validity of documents submitted. The importer is required to declare the full accurate details relating to the goods description, quantity, duties payable etc. It appears from the facts and the Statements of the key person and legal position that the impugned goods are classifiable under CTI 84143000 instead of 84149090 declared by the importer in the bills of entry; that the Importer has short paid the duty.-

17. Thus, from paragraph 15 and 16 above, it appears that M/s. Voltbek has contravened the provisions of Section 17, Section 46(4) and 46(4A) of the Customs Act, 1962 in respect of goods covered under Bills of Entry detailed in **Annexure – B** by not furnishing true and correct particulars of imported goods during assessment. Further, it appears M/s. Voltbek had not adopted the appropriate classification, rendering the goods liable for confiscation under Section 111(m) and resulted in Short Payment of Duty. Hence, it appears that M/s. Voltbek is liable for penalty under Sections 112(a) and / or 114A of the Customs Act, 1962.

SUMMARY:

19. In view of the foregoing facts, documentary evidences on record, statements recorded during the investigation, legal provisions, it appears that:

(i) M/s Voltbek Home Appliances Private Limited have mis-classified the subject goods i.e. Combo Unit, Terminal Cover, Cable Holder etc. mentioned in Annexure-B under CTI 84149090, while the they appear to be classifiable under Customs Tariff Item 84143000 as discussed above**.**

(ii) M/s Voltbek Home Appliances Private Limited is liable to pay the differential duty of **Rs. 4,21,65,577/-** as detailed in **Annexure-B** under Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA of the Act *ibid*;

(iii) The goods imported as detailed in **Annexure-B** are liable for confiscation under Sections 111(m) of the Act *ibid*;

(iv) M/s. Voltbek Home Appliances Private Limited is liable for penalty under the provisions of **Section 112(a)** of the Customs Act for mis-classifying the imported goods resulting in short payment of Customs duties**;**

(v) M/s. Voltbek Home Appliances Private Limited is liable for penalty under the provisions of Section **114A of the Customs Act, 1962** for wilful mis-statement or suppression of facts with regard to mis-classification of the imported goods resulting in short payment of customs duties.

20. Therefore, M/s. Voltbek Home Appliances Private Limited (IEC: AAGCV0581Q), having its registered office at Plot No SM 51 12/1/2, Sanand II

Engineering Industrial Estate, GIDC Ahmedabad, Gujarat – 382110 is hereby called upon to Show Cause to the **Commissioner of Customs, Mundra, Port User Building, Mundra Port, Mundra, Kutch, Gujarat-370421** within 30 (Thirty) days of the receipt of Notice as to why:

a) The self-assessment, with respect to the goods imported vide Bills of Entry detailed in **Annexure-B**, under Customs Tariff Item 84149090 should not be rejected and the same should not be re-classified under CTI 84143000;
b) Consequentially, the differential duty of **Rs. 4,21,65,577/-** (**Rupees Four Crore Twenty One Lakhs Sixty Five Thousand Five Hundred and Seventy Seven Only)** as detailed in **Annexure-B,** should not be demanded and recovered from them **under Section 28(4) of the Customs Act, 1962**;
c) Interest should not be demanded and recovered from them, on the amount demanded at (b) above, **under Section 28AA of the Customs Act, 1962**;
d) The goods valued at **Rs. 43,31,33,819/-** imported as detailed in Annexure – B should not be held liable for confiscation **under Section 111(m) of the Customs Act, 1962;**
e) Penalty should not be imposed on them **under Section 112(a) of the Customs Act, 1962** for mis-classifying the imported goods resulting in short payment of Customs duties**;**
f) Penalty should not be imposed on them **under Section 114A of the Customs Act, 1962** for wilful mis-statement or suppression of facts with regard to mis-classification of the imported goods resulting in short payment of customs duties**.**

21. M/s. Voltbek Home Appliances Private Limited (IEC: AAGCV0581Q), having its registered office at Plot No SM 51 12/1/2, Sanand II Engineering Industrial Estate, GIDC Ahmedabad, Gujarat – 382110 are called upon to Show Cause to the **Commissioner of Customs, Mundra, Port User Building, Mundra Port, Mundra, Kutch, Gujarat-370421** within thirty days (30) of receipt of this notice and are further requested to indicate in their written reply whether they wish to be heard in person before the case is adjudicated. If no cause is shown against the action proposed to be taken within 30 days from the date of receipt of this notice or having shown cause, they do not appear before the adjudicating authority when the case is posted for personal hearing, the case will be adjudicated, ex-parte based on the evidences available on record.

22. This notice is issued without prejudice to any other action that may be initiated under the Customs Act, 1962 or any other Act for the time being in force in India.

23. The department reserves its right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material fact which may come to the notice of the Department after the issuance of this notice.

24. Reliance for issuance of this notice is based on the documents listed in Annexures/ Worksheet enclosed to this notice. It may be noted that all the

documents enclosed to this Show Cause Notice are an integral part of this Show Cause Notice.

Digitally signed by
Nitin Saini
Date: 26-02-2026
15:46:38

(Nitin Saini)
Commissioner of Customs
Customs House, Mundra

Enclosures: (i) Annexure A – Relied Upon Documents;

(ii) Annexure B – Work sheet for duty quantification

F.No. GEN/ADJ/COMM/102/2026-Adjn-O/o Pr Commr-Cus-Mundra

(By RPAD/ Hand delivery/E-mail/website)

सेवामें/To (Noticee):

M/s. Voltbek Home Appliances Private Limited (IEC: AAGCV0581Q),
Plot No SM 51 12/1/2, Sanand II Engineering Industrial Estate,
GIDC Ahmedabad, Gujarat – 382110

Copy to

1. The Additional Director General, DRI, Hyderabad Zonal Unit, H.No.10-2-289/57/1 &2, Suryavanshi Residency, II Cross Road, Shanthinagar, Masab Tank, Hyderabad – 500028.

2. The Deputy Director, DRI, Vijayawada Regional Unit, 5th Floor, D.No.10-56, Above Canara Bank, Ashok Nagar, Bundar Road, Vijayawada – 520 007.

3. The Deputy Commissioner/Assistant Commissioner (EDI), Customs House, Mundra with request to upload this Show Cause Notice in Official Wesbite.

4. Notice Board/ Guard File.