SCN No. 60/2026-27/COMM/N.S./Adjn/MCH

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
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File. No.: GEN/ADJ/COMM/588/2026-Adjn-O/o Pr Commr-Cus-Mundra

SHOW CAUSE NOTICE

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

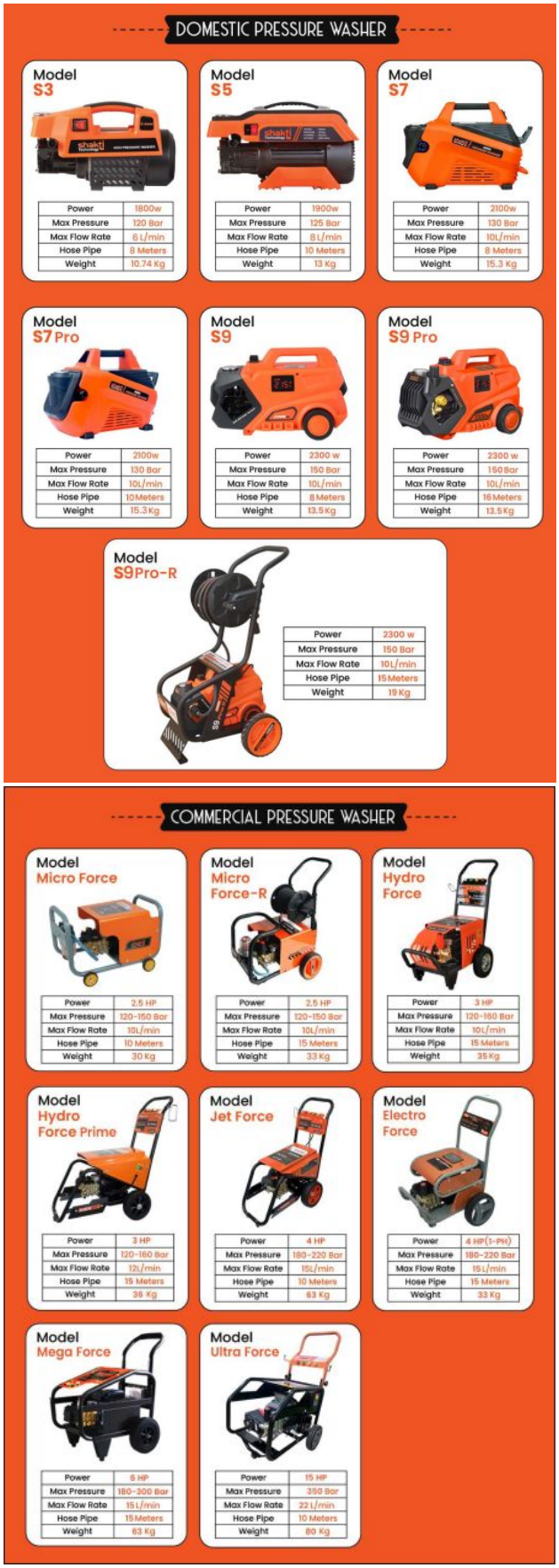
1. M/s. Pacific Overseas, having IEC No. 2416910736, registered at Flat 402, Shivoham Apartment, Upashana PK, BH Balaji Hall, Rajkot, Gujarat - 360004 and office premises at No. 4-Samrat Industrial Area, Near BAN Lab Pvt. Ltd., Behind S. T. Workshop, Gondal Road, Rajkot, Gujarat, 360002, is engaged in the business of import and trading of various consumer products such as Pressure Washers, Vacuum Cleaners, Car Care Products & Welding Machines etc.

2. Intelligence developed by the Directorate of Revenue Intelligence, Chennai, indicated that M/s. Pacific Overseas (IEC No. 2416910736) had imported Domestic Pressure Washer products viz. Domestic Pressure Washer and classified the same under CTH 8424 of the Customs Tariff Act, 1975 instead of the appropriate classification under CTH 8509 of the Customs Tariff Act, 1975. It was further gathered that by classifying the said goods under CTH 8424 attracting Basic Customs Duty (BCD) @ 7.5% instead of the applicable BCD @ 20% under CTH 8509, and their parts @7.5% BCD instead of applicable BCD@10%, M/s. Pacific Overseas had evaded applicable Customs Duty including BCD, Social Welfare Surcharge (SWS) and IGST.

3. In pursuance of the said intelligence, search proceedings were conducted on 13.12.2024 at the business premises of M/s. Pacific Overseas at No. 4-Samrat Industrial Area, Near BAN Lab Pvt. Ltd., Behind S. T. Workshop, Gondal Road, Rajkot, Gujarat, 360002 under Panchnama proceedings dated 13.12.2024 **[RUD-A1]** in the presence of independent witnesses. During the search, the officers examined the business records, import-related documents, data available in the computers etc, and the imported Pressure Washers available at the premises. Shri Pritul Babubhai Vaghasiya, Partner of M/s. Pacific Overseas, who was present during the said

Panchnama proceedings, stated that he looked after the marketing activities of the firm and that the imported Pressure Washers were used for domestic as well as commercial purposes.

4. During the course of the search, Shri Rohitkumar Madhukant Vaishnani, Partner of M/s. Pacific Overseas, produced the product catalogue of 'Shakti Technology' Pressure Washers **[RUD-A2]**. Scrutiny of the catalogue revealed that the products were specifically marketed as "**Domestic Pressure Washer**" and the models S3, S5, S7, S7 Pro, S9, S9 Pro and S9 Pro-R were all **electro-mechanical appliances weighing less than 20 kg**, with individual weights ranging from 10.74 kg to 19 kg. The catalogue also separately depicted **Commercial Pressure Washer** models such as Micro Force, Micro Force-R, Hydro Force, Hydro Force Prime, Jet Force, Electro Force, Mega Force and Ultra Force, all **weighing 30 kg or more**, thereby clearly distinguishing the domestic models from the commercial range. The said catalogue is extracted below for ready reference:


DOMESTIC PRESSURE WASHER
Model S3
Power 1800w
Max Pressure 120 Bar
Max Flow Rate 6 L/min
Hose Pipe 8 Meters
Weight 10.74 Kg
Model S5
Power 1900w
Max Pressure 125 Bar
Max Flow Rate 8 L/min
Hose Pipe 10 Meters
Weight 13 Kg
Model S7
Power 2100w
Max Pressure 130 Bar
Max Flow Rate 10L/min
Hose Pipe 8 Meters
Weight 15.3 Kg
Model S7 Pro
Power 2100w
Max Pressure 130 Bar
Max Flow Rate 10L/min
Hose Pipe 10 Meters
Weight 15.3 Kg
Model S9
Power 2300 w
Max Pressure 150 Bar
Max Flow Rate 10L/min
Hose Pipe 8 Meters
Weight 13.5 Kg
Model S9 Pro
Power 2300 w
Max Pressure 150 Bar
Max Flow Rate 10L/min
Hose Pipe 16 Meters
Weight 13.5 Kg
Model S9Pro-R
Power 2300 w
Max Pressure 150 Bar
Max Flow Rate 10L/min
Hose Pipe 15 Meters
Weight 19 Kg

COMMERCIAL PRESSURE WASHER
Model Micro Force
Power 2.5 HP
Max Pressure 120-150 Bar
Max Flow Rate 10L/min
Hose Pipe 10 Meters
Weight 30 Kg
Model Micro Force-R
Power 2.5 HP
Max Pressure 120-150 Bar
Max Flow Rate 10L/min
Hose Pipe 15 Meters
Weight 33 Kg
Model Hydro Force
Power 3 HP
Max Pressure 120-160 Bar
Max Flow Rate 10L/min
Hose Pipe 15 Meters
Weight 35 Kg
Model Hydro Force Prime
Power 3 HP
Max Pressure 120-160 Bar
Max Flow Rate 12L/min
Hose Pipe 15 Meters
Weight 36 Kg
Model Jet Force
Power 4 HP
Max Pressure 180-220 Bar
Max Flow Rate 15L/min
Hose Pipe 10 Meters
Weight 63 Kg
Model Electro Force
Power 4 HP(1-PH)
Max Pressure 180-220 Bar
Max Flow Rate 15 L/min
Hose Pipe 15 Meters
Weight 33 Kg
Model Mega Force
Power 6 HP
Max Pressure 180-300 Bar
Max Flow Rate 15 L/min
Hose Pipe 15 Meters
Weight 63 Kg
Model Ultra Force
Power 15 HP
Max Pressure 350 Bar
Max Flow Rate 22 L/min
Hose Pipe 10 Meters
Weight 80 Kg

5. On being questioned regarding the classification of the imported Pressure Washers, Shri Pritul Babubhai Vaghasiya stated that the firm had adopted the classification available in open sources and that the same classification was being followed in trade parlance. After the officers explained the relevant HS Explanatory Notes relating to Chapters 8424 and 8509, Shri Pritul Babubhai Vaghasiya expressed his willingness to re-examine the classification of the imported Pressure Washers under CTH 8509 instead of the self-assessed classification under CTH 8424. During the search, relevant import documents viz. product catalogues, user manuals & sample bills of entry, invoices & packing lists etc., were resumed for further investigation **[RUD-A3]**.

6. In this connection, a voluntary statement dated 13.12.2024 of Shri Pritul Babubhai Vaghasiya, Partner of M/s. Pacific Overseas [**RUD-A4**], was recorded under Section 108 of the Customs Act, 1962 to ascertain the nature, usage and classification of the subject imported goods, wherein he inter-alia stated that:

- M/s. Pacific Overseas was established in the year 2017 as a partnership firm. The partners of the firm were Shri Rohit Madhukant Vaishnani, Shri Nikhil Vinubhai Vaghasiya and himself. He stated that the firm was engaged in the import and local sale of Pressure Washers, Vacuum Cleaners, Tyre Inflators, Welding Machines, etc.
- He had gone through the Panchnama dated 13.12.2024 drawn at the office premises of M/s. Pacific Overseas and had appended his signature thereon. He accepted the contents of the said Panchnama as true and correct and stated that he was present during the Panchnama proceedings.
- M/s. Pacific Overseas imports Pressure Washers, Vacuum Cleaners, Tyre Inflators, Welding Machines, etc., all of which are imported from China.
- He personally handled all import-related activities of the firm including procurement, sales and classification of imported goods. He stated that the products were marketed under the brand name "Shakti" and were also sold through Amazon and Flipkart.
- Pressure Washer is a specialised cleaning device which utilises a motor pump to amplify water pressure.
- He stated that the Pressure Washer is used for cleaning and washing cars, machines, floors, stairs and similar surfaces.
- The models of Pressure Washers imported for domestic purposes were S3, S5, S7, S7 Pro, etc., whereas the commercial models were Micro Force, Micro

Force-R, Hydro Force, Hydro Force Prime, etc., which were sold under the brand name "Shakti Technology".

• The domestic Pressure Washers can be used at home for cleaning cars, bikes and other domestic purposes.

• The Pressure Washer is an electro-mechanical appliance containing an electric motor and capable of being connected to an external power source.

• When confronted with Note 1(f) to Chapter 84 and the relevant HS Explanatory Notes excluding electro-mechanical domestic appliances from Chapter 84 and classifying them under Chapter 85, he stated that the classification under CTH 8424 had been adopted based on information available in open sources and the prevailing practice in trade parlance. However, after the relevant HS Explanatory Notes were explained to him, he expressed his willingness to re-examine the classification of the imported Pressure Washers under CTH 8509 instead of the self-assessed classification under CTH 8424.

• On being asked about the Domestic Pressure Washer Catalogue recovered during the Panchnama proceedings, he stated that the imported Domestic Pressure Washer products were meant for domestic use only and weighed less than 20 kilograms.

• On being asked about the documents recovered during the Panchnama proceedings wherein it was seen that the products were marketed as "Pressure Washers for residential purposes" and customer reviews available on Amazon, indicated that the products were purchased and used for domestic purposes, he agreed with the same.

• He stated that the classification under CTH 8424 had been adopted by referring to information available in open sources and the prevailing practice in trade parlance. He further stated that the overseas supplier had also supplied the goods under CTH 8424 and that the same classification was reflected in the Bill of Lading.

• The imported Pressure Washers were sold through various dealers and distributors across the country in addition to online platforms such as Amazon and Flipkart.

• He stated that the subject Pressure Washers were not procured locally and were imported from multiple suppliers in China.

7. It appears from the above voluntary statement of Shri Pritul Babubhai Vaghasiya that M/s. Pacific Overseas was engaged in the import and sale of Pressure Washers, Vacuum Cleaners, Tyre Inflators, Welding Machines, etc., imported from China and that he personally handled all import-related activities including procurement, classification and sales. It is further evident that the imported Pressure

Washers were marketed under the brand name "Shakti" through dealers/distributors as well as online platforms such as Amazon and Flipkart. He admitted that the subject Pressure Washers are electro-mechanical appliances containing an electric motor, capable of being connected to an external power source and intended for domestic use. He also accepted that the domestic models, namely S3, S5, S7, S7 Pro, etc., were meant for residential purposes and weighed less than 20 kilograms, as reflected in the product catalogue recovered during the search proceedings. He further admitted that the resumed documents, and Amazon listings, described the products as "Pressure Washers for residential purposes" and indicated their domestic usage. Though he stated that the classification under CTH 8424 had been adopted based on open sources, trade practice and the supplier's declaration, he expressed willingness to re-examine the classification under CTH 8509 after being explained the relevant Chapter Notes and HS Explanatory Notes.

8. During the recording of the said statement dated 13.12.2024, Shri Pritul Babubhai Vaghasiya stated that there was a possibility that the Pressure Washers might merit classification under CTH 8509. He further stated that the firm would undertake its own study on the issue but was willing to discharge part of the differential duty under protest to demonstrate their bonafide nature. Accordingly, M/s. Pacific Overseas, on 13.12.2024 voluntarily paid Rs.1,50,00,000/- vide Demand Draft No. 370973 dated 13.12.2024 & Rs.4,70,000/- vide Demand Draft No. 000140 dated 13.12.2024 totalling Rs.1,54,70,000/- towards the differential duty payable by them **[RUD-A5]**.

9. Further voluntary statement dated 30.01.2025 of Shri Pritul Babubhai Vaghasiya, Partner of M/s. Pacific Overseas **[RUD-A6]**, was recorded under Section 108 of the Customs Act, 1962 wherein he inter-alia stated that:

- He had gone through his voluntary statement dated 13.12.2024 and accepted the contents thereof as true and correct.
- He identified the additional models of Pressure Washers, i.e., electro-mechanical appliances weighing less than 20 kilograms, imported by M/s. Pacific Overseas as D5, D5+, D7, D7 Combo, A1, A3, A4, Imperial and Cordless Car Washer including the models S3, S5, S7, S7 Pro, S9, S9 Pro, S9 Pro-R. He stated that the models D5, D5+, D7 and D7 Combo were marketed under the brand name "Aimex", whereas A1, A3 and A4 were marketed under the brand name "Darson". He further stated that the said Aimex and Darson products were the same as the Shakti Technology models namely S3, S5, S7, S7 Pro, S9, S9 Pro and S9 Pro-R, and that product catalogues for the majority of

these models had already been submitted during the Panchnama proceedings dated 13.12.2024.

• He stated that all the subject imported Pressure Washers were supplied in the domestic market under CTH 84248990.

• He admitted that even after the DRI search conducted on 13.12.2024, M/s. Pacific Overseas had imported four consignments of Pressure Washers, i.e., electro-mechanical appliances weighing less than 20 kilograms, and continued to classify the same under CTH 84248990.

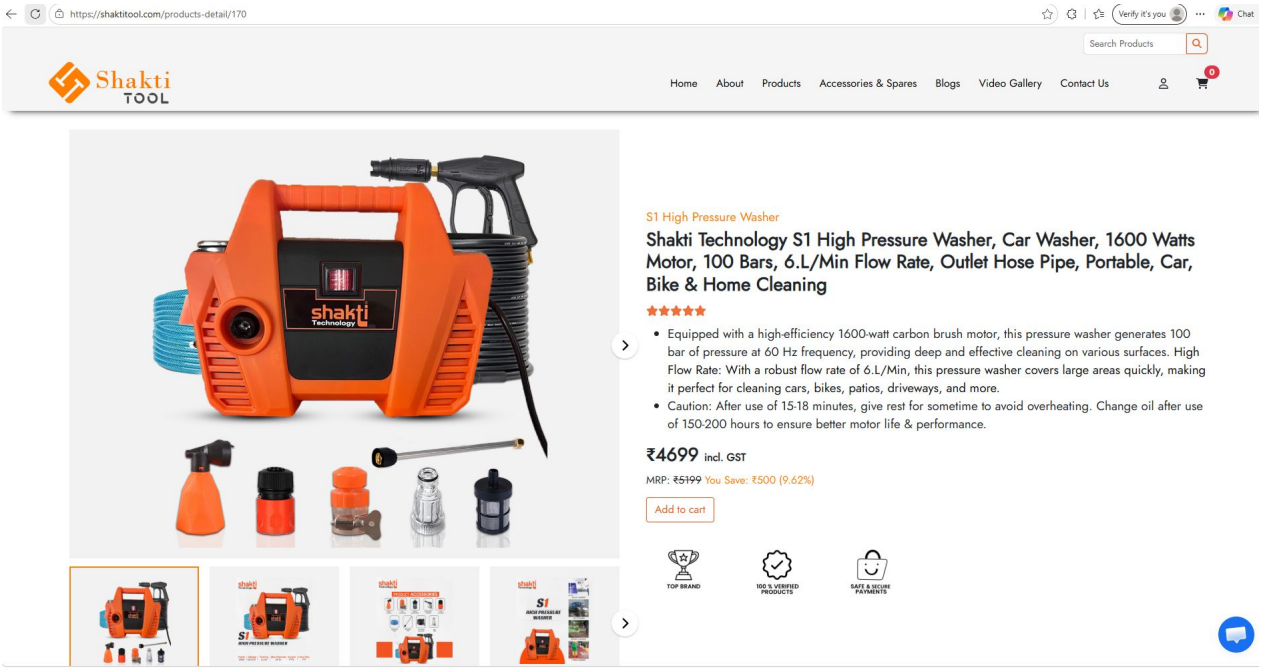
• When confronted with the fact that the subject Pressure Washers marketed as "Pressure Washers for residential purposes" appeared to be classifiable under CTH 8509, he stated that the four consignments had been cleared under CTH 84248990 as the consignments had not been put on hold by DRI or Customs.

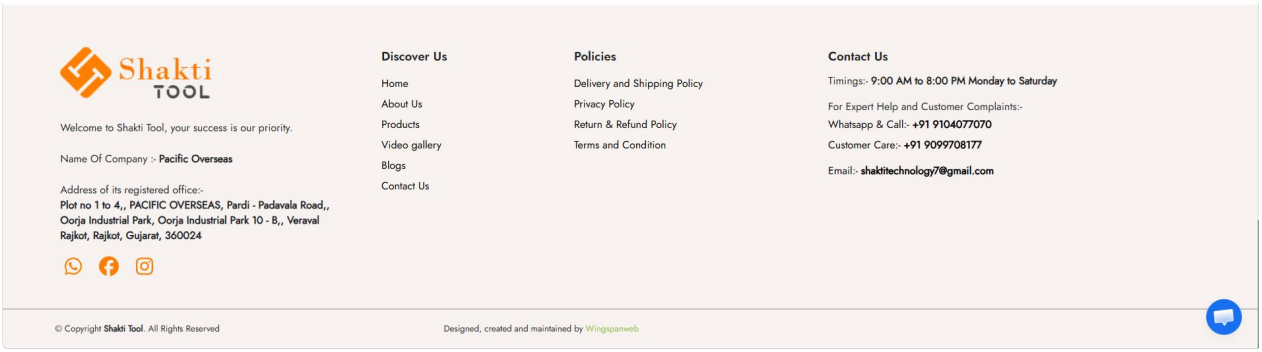
• He stated that, after consultation with the legal team of the firm, M/s. Pacific Overseas was of the view that the subject Pressure Washers, though used for domestic purposes and weighing less than 20 kilograms, were classifiable under CTH 84248990.

10. It appears from the above statement of Shri Pritul Babubhai Vaghasiya that he identified several models of the imported Pressure Washers, namely D5, D5+, D7, D7 Combo, S3, S5, S7, S7 Pro, S9, S9 Pro, S9 Pro-R, A1, A3, A4, Imperial and Cordless Car Washer (as listed in Annexure-B of the investigation report), as electro-mechanical appliances weighing less than 20 kilograms. He also admitted that the products marketed under the brand names "Aimex" and "Darson" were the same as the "Shakti Technology" models, thereby establishing that all such models were identical products marketed under different brand names. He further admitted that all the subject imported Pressure Washers were supplied in the domestic market under CTH 84248990. It is further evident that, despite the search conducted by DRI on 13.12.2024 and despite having been apprised of the Department's view that the subject Pressure Washers marketed as "Pressure Washers for residential purposes" are appropriately classifiable under CTH 8509, M/s. Pacific Overseas continued to import four consignments of such Pressure Washers and classified the same under CTH 84248990.

11. Further investigation revealed that M/s. Pacific Overseas operates and maintains its own e-commerce website under the name "Shakti Tool" (www.shaktitool.com), through which the subject goods, namely Pressure Washers, along with various other products, are advertised, displayed, offered for sale and sold directly to customers across India. The website prominently identifies Pacific Overseas as the company operating the platform and showcases the subject products

under its own brand, thereby establishing that the importer is not merely engaged in trading but is actively involved in the branding, marketing and retail sale of the imported Domestic Pressure Washer products. The relevant portion from their website "Shakti Tool" (www.shaktitool.com) is reproduced below for reference:





12. During the course of investigation, Shri Pritul Babubhai Vaghasiya, vide email dated 17.02.2025 **[RUD- A7]**, furnished the local sales data of Amazon pertaining to the imported Domestic Pressure Washer products for the period from April, 2020 to January, 2025.

13. During the course of investigation, the product listings relating to the subject Domestic Pressure Washer models available on the Amazon e-commerce platform and the official website of M/s. Pacific Overseas, namely "Shakti Tool", along with the product descriptions, technical specifications, images, instruction manuals, customer reviews, ratings and other information hosted on the said websites **[RUD- A8]**, were

examined and scrutinised. For the purpose of preserving the electronic records in the form in which they existed on the respective websites on the date of access, the relevant webpages were saved in PDF format. The said PDF copies **[RUD- A8]** have been relied upon as Relied Upon Documents (RUDs) for examining the technical specifications, features, functionality, intended usage, product descriptions, user feedback and other relevant particulars pertaining to the subject imported goods.

14. Legal Provisions:

14.1. As per 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.

As per Section 46(4A) The importer who presents a bill of entry shall ensure the following, namely:—

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

14.2. As per Section 28 of the Customs Act, 1962, ……..

(4) Where any duty has not been levied or has been short-levied or erroneously refunded or interest payable has not been paid, part paid or erroneously refunded, by reason of,— (a) collusion; or (b) any willful 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 so levied 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.

…….

……

(8) The proper officer shall, after allowing the concerned person an opportunity of being heard and after considering the representation, if any, made

by such person, determine the amount of duty or interest due from such person not being in excess of the amount specified in the notice.

(10) Where an order determining the duty is passed by the proper officer under this section, the person liable to pay the said duty shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

[(10A) Notwithstanding anything contained in this Act, where an order for refund under sub-section (2) of section 27 is modified in any appeal and the amount of refund so determined is less than the amount refunded under said sub-section, the excess amount so refunded shall be recovered along with interest thereon at the rate fixed by the Central Government under section 28AA, from the date of refund up to the date of recovery, as a sum due to the Government.

(10B) A notice issued under sub-section (4) of section 28 shall be deemed to have been issued under sub-section (1) of section 28, if such notice demanding duty is held not sustainable in any proceeding under this Act, including at any stage of appeal, for the reason that the charges of collusion or any wilful mis-statement or suppression of facts to evade duty has not been established against the person to whom such notice was issued and the amount of duty and the interest thereon shall be computed accordingly.

14.3. Provisions for confiscation of goods: **Section 111(m)** of the Customs Act, 1962 reads as under:

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

As per Section 111(m) of the Customs Act, 1962 -

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

14.4. Whereas, Section 112 of the Customs Act, 1962 reads as under:

"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,"

14.5. Whereas, as per **section 114 A** of the Customs Act, 1962, 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 of 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.

15. Scope of the Investigation:

It is pertinent to state that the scope of the present investigation is confined exclusively to the imported "Domestic Pressure Washer" models, namely D5, D5+, D7, D7 Combo, S3, S5, S7, S7 Pro, S9, S9 Pro, S9 Pro-R, A1, A3, A4, Imperial and Cordless Car Washer (**as detailed in Annexure-B to the Investigation Report**). These models are compact, self-contained electro-mechanical appliances, each weighing less than 20 kilograms, and are designed, marketed and sold for household and domestic use. The present investigation does not cover the Commercial Pressure Washer models marketed by M/s. Pacific Overseas under the names Micro Force, Micro Force-R, Hydro Force, Hydro Force Prime, Jet Force, Electro Force, Mega Force and Ultra Force, all of which weigh 30 kilograms or more and are specifically designed, marketed and sold for industrial, commercial and professional cleaning applications. Accordingly, the findings and conclusions recorded in the present investigation relate solely to the aforesaid domestic Pressure Washer models viz. D5, D5+, D7, D7 Combo, S3, S5, S7, S7 Pro, S9, S9 Pro, S9 Pro-R, A1, A3, A4, Imperial and Cordless Car Washer etc.

16. Domestic Pressure Washer: Technical Nature, Characteristics, Design, Operational Features and Examination Findings:

16.1 Overall Dimensions and Physical Characteristics:

i) Investigation conducted against M/s. Pacific Overseas revealed that the importer was engaged in the import and sale of multiple models of electrically operated "Domestic Pressure Washer" products under their own brand names "Shakti Technology", "Darson" & "Aimex". Investigation revealed that the said products were sold in various e-commerce websites like Amazon, Flipkart and also in their own

website https://shaktitool.com. Scrutiny of the product catalogues recovered during the Panchanama dated 13.12.2024 [**RUD- A2**] and technical specifications of the subject products available on their own website https://shaktitool.com revealed that the imported Domestic Pressure Washer products included models such as D5, D5+, D7, D7 Combo, S3, S5, S7, S7 Pro, S9, S9 Pro, S9 Pro-R, A1, A3, A4, Imperial and Cordless Car Washer. The models D5, D5+, D7 and D7 Combo were marketed under the brand name "Aimex", A1, A3 and A4 were marketed under the brand name "Darson" and S3, S5, S7, S7 Pro, S9, S9 Pro, S9 Pro-R were marketed under the brand name "Shakti Technology". Photographs of the imported Domestic Pressure Washer products obtained from their own wesbite are reproduced below:



ii) Scrutiny of the technical specifications available in the product catalogues recovered vide Panchanama dated 13.12.2024 revealed that the subject imported Domestic Pressure Washer products weighed between approximately 10.74 kilograms to 19 kilograms. The details of the some of the models and their respective weights are tabulated below.

Model	**Weight**
S3 1800w	10.74 Kg
S5 1900w	13 Kg
S7 2100w	15.3 Kg
S7 Pro 2100w	15.3 Kg
S9 2300w	13.5 Kg
S9 Pro 2300w	13.5 Kg
S9Pro-R 2300w	19 Kg

iii) The above technical specifications reveal that all the imported Domestic Pressure Washer products weighed less than 20 kilograms and possessed compact overall dimensions. Scrutiny of the product photographs further revealed that the products were designed in compact portable form and could be conveniently carried, transported and operated by individual users. The Domestic Pressure Washer products were equipped with carrying handles and compact appliance bodies facilitating ease of movement and storage.

iv) The Domestic Pressure Washer products do not possess the size, weight or structural characteristics ordinarily associated with industrial cleaning machinery or fixed commercial cleaning systems. Rather, the overall dimensions of the products indicate appliances intended for convenient use by individual consumers.

16.2 Design Characteristics and Consumer-Oriented Configuration

i) It is noticed that the imported Domestic Pressure Washer products were designed and manufactured as complete appliance units incorporating all essential functional components within a single integrated structure. Scrutiny of the product photographs and technical specifications revealed the presence of integrated motor housing, pump assembly, operating controls, water inlet arrangements and pressure discharge systems assembled within a compact appliance body.

ii) The imported Domestic Pressure Washer products were supplied together with accessories such as Pressure guns, Inlet Pipe, Soap Dispenser Bottle, Outlet Pipe, Filters, power cables and instruction manuals. The accessories supplied with the products are reproduced below:


D7
WINDING
Aimex


shakti
Technology
MODEL : S3
PRESSURE
WASHER
Accessories
Bucket Filter
Crystal Filter
Quick Connector
Inlet Pipe
Soap Dispenser
Outlet Pipe -8M
Extension Rod 15"
Pressure Gun
1800W
shakti
Technology
HIGH PRESSURE WASHER
Technical Specifications
Power : 1800w
Flowing : 6L/min
Pressure : 120 Bar
Voltage : 220V-50Hz



iii) Scrutiny of the accessories revealed that the products were intended for direct use by consumers for routine cleaning activities. The products were supplied as complete retail units requiring only connection to water supply and electrical power for operation.

iv) Further perusal of the user manuals **[RUD-A9]** revealed that the Domestic Pressure Washer products were presented as ready-to-use consumer appliances. The packaging contained assembly instructions, safety precautions, warranty information and operating procedures ordinarily associated with household consumer products. The overall design configuration therefore indicates that products specifically engineered for consumer usage rather than industrial deployment/commercial use.

16.3 Operational Capacity and Performance Characteristics

i) Investigation further revealed that the imported Domestic Pressure Washer products were equipped with electric motors ranging from 1800W to 2300W and were designed to operate on ordinary domestic electrical supply of 220V–240V AC, 50Hz. Scrutiny of the technical specifications available on product manuals revealed that the subject products derive their cleaning function from electrically operated motor-pump systems incorporated within the appliance itself. The motor drives the pump mechanism, resulting in generation of pressurised water flow used for cleaning applications.

Relevant extracts from the technical specifications and product manuals are reproduced below:

TECHNICAL
SPECIFICATION

Specification	S3	S5
Motor	1800W	1900W
Max Flow Rate	10 L/min	10 L/min
Rated Pressure	120 Bar	125 Bar
Voltage	220-240V	220-240V

ii) Scrutiny of the above specifications revealed that the products are intended for operation on ordinary household electrical supply and do not require any specialised industrial power source or dedicated electrical infrastructure. The products are designed to be connected to standard residential electrical outlets and can be operated by ordinary consumers.

iii) Further scrutiny of the instruction manuals pertaining to the subject Domestic Pressure Washer models revealed that the products are accompanied by comprehensive operating, maintenance and troubleshooting instructions intended for the purchaser/user. The manuals prescribe simple operating procedures such as connecting the machine to an electrical socket, switching the machine off after use, unplugging the power cord, releasing residual pressure through the spray gun, periodic replacement of lubricating oil, cleaning of filters, replacement of consumable components such as O-rings, water seals and plungers, and rectification of routine operational issues, besides advising the user to approach an authorised service agent wherever necessary. The nature and tenor of these instructions demonstrate that the products are designed to be operated, maintained and serviced by ordinary consumers without any specialised training or industrial operating procedures. The manuals, therefore, reinforce that the subject goods are consumer appliances intended for household and domestic use, and not machines designed for industrial or commercial cleaning operations requiring specialised installation, operation or maintenance.

16.4 Presence of Self-Contained Electric Motor

i) Investigation further revealed that the imported Domestic Pressure Washer products incorporate electric motor systems forming an inseparable and essential component of the appliance itself. Scrutiny of the technical specifications, user manuals, product literature and product photographs revealed that the electric motor is permanently housed within the appliance body and directly connected to the pump mechanism responsible for generation of pressurised water flow. Photograph depicting the motor-pump arrangement is reproduced below:



ii) Scrutiny of the above photograph revealed that the electric motor is not externally attached, separately mounted or independently installed. Rather, the motor forms an integral part of the appliance structure and functions together with the pump assembly as a single operational unit.

iii) During the course of investigation, Shri Pritul Babubhai Vaghasiya, Partner of M/s. Pacific Overseas, in his statement recorded under Section 108 of the Customs Act, 1962, admitted that the imported Domestic Pressure Washer products contain motor and can be connected to an external power source. He further admitted that the products are used for cleaning cars, bikes, floors and other domestic surfaces.

iv) Scrutiny further revealed that the imported Domestic Pressure Washer products are supplied, marketed and operated as complete appliance units. The motor assembly, pump mechanism and pressure delivery system are enclosed within the appliance structure and operate as a single integrated unit.

v) The aforesaid facts establish that the imported Domestic Pressure Washer products incorporate self-contained electric motor systems forming an inseparable and essential part of the appliance itself.

16.5 Electro-Mechanical Character of the Imported Domestic Pressure Washer products

i) Investigation further revealed that the imported Domestic Pressure Washer products perform their intended cleaning function through a combination of electrical and mechanical operations. Scrutiny of the technical specifications, user manuals and product literature revealed that the products operate upon connection to an electrical power source, whereby electrical energy is supplied to the integrated electric motor housed within the appliance. The electric motor, in turn, drives the pump assembly incorporated within the appliance, resulting in generation of pressurised water flow for cleaning applications.

ii) The cleaning function is achieved through mechanical action generated by the motor-driven pump assembly. The electric motor constitutes the primary driving component of the appliance and mechanically operates the pump mechanism responsible for suction, pressurisation and discharge of water through the spray gun assembly. Thus, the cleaning capability of the imported Domestic Pressure Washer products is a direct consequence of the mechanical action generated by the electrically powered motor system.

iii) Investigation further revealed that the motor assembly, pump mechanism, pressure generation system and discharge arrangement function together as an integrated operational unit. The various components are neither independently operable nor intended to function separately. The electric motor continuously drives the pump assembly which converts the rotational mechanical energy generated by the motor into hydraulic pressure, thereby enabling discharge of pressurised water through the nozzle arrangement attached to the appliance. The imported Domestic Pressure Washer products possess the characteristics of electro-mechanical appliances wherein electrical energy is converted into mechanical energy through an integrated motor system to perform the intended cleaning function.

iv) During the search proceedings conducted on 13.12.2024 at the business premises of M/s. Pacific Overseas, the product catalogue and instruction manuals pertaining to the subject Pressure Washer models were recovered. Scrutiny of the said product catalogue **[RUD- A2]** revealed that the manufacturer had consciously and distinctly classified the accessories into two separate categories, namely "Domestic Accessories" and "Commercial Accessories" as reproduced below:





The "Domestic Accessories" section comprises accessories such as Nozzle Set, Auto Cut Off, M22 Connector, Soap

Dispenser, Surface Cleaner, Micro Fibre Cloth, Foam Tank, Car Foam Shampoo, Foam Cannon, Inlet Filter Set, Extension Rod, Push-in Connector, Pressure Washer Head, Filter Valve Set, Water Inlet Pipe, Hose Pipe, Pressure Washer Gun and Undercarriage Cleaner, which are intended for use with the subject Pressure Washer models. In contrast, the catalogue separately identifies "Commercial Accessories", comprising components such as Pressure Gauge, Pressure Adjusting Knob, Connecting Rod, Crank Shaft, Front Brass Part, Switch Board, Motor and other heavy-duty components meant for commercial pressure washer models. The manufacturer's own classification of accessories into distinct domestic and commercial categories clearly establishes that the subject imported Pressure Washer models are separate and distinct from the commercial pressure washer models. The catalogue further demonstrates that the subject models are complete, self-contained electro-mechanical appliances supplied with accessories intended for consumer use, whereas the commercial pressure washer models are supported by a different set of heavy-duty components and accessories consistent with their commercial design and application.

v) The above finding also stands corroborated by the statement of Shri Pritul Babubhai Vaghasiya, Partner of M/s. Pacific Overseas, who admitted during investigation that the imported Domestic Pressure Washer products contain motor, can be connected to an external power source and are used for cleaning applications. The existence of an integrated electric motor coupled with a mechanically operated pump assembly therefore forms the very basis of the operation and functionality of the imported Domestic Pressure Washer products.

Thus, scrutiny of the technical specifications, operating mechanism, product catalogues, instruction manuals, product literature, website contents, retail sales data, and the statements recorded during the course of investigation conclusively establishes that the imported Domestic Pressure Washer models are complete, self-contained electro-mechanical appliances, incorporating an electric motor within the same housing, wherein the essential function is performed through the integrated operation of electrical and mechanical components within a single appliance. The investigation has further established that these products weigh less than 20 kilograms and are designed, marketed and sold for household and domestic use. It has also been established that the subject imported models are technically, functionally and commercially distinct from the Commercial Pressure Washer models, which are separately designed, marketed and supported with different components and accessories for industrial and commercial applications.

16.6 Domestic Usage Profile and Intended Applications

i) Investigation further revealed that the imported Domestic Pressure Washer products were specifically represented, marketed by M/s. Pacific Overseas as appliances intended for domestic cleaning applications. Scrutiny of their official website, Amazon product listings, product brochures, user manuals consistently revealed that the imported Domestic Pressure Washer products were marketed for cleaning activities ordinarily undertaken by household consumers. The representations made by the importer itself assume significance as they indicate the intended applications and consumer segment for which the products were designed and sold.

ii) Scrutiny of their e-commerce websites revealed that the imported Domestic Pressure Washer products were prominently marketed as appliances for "Car, Bike and Home Cleaning Purpose". The said representation was not confined to a single model but was consistently reflected across various models of imported high-pressure washers. The marketing language employed by the importer emphasised convenience, ease of operation and suitability for household cleaning activities rather than industrial or commercial cleaning operations. End use as per the manual submitted by M/s. Pacific Overseas is depicted below:

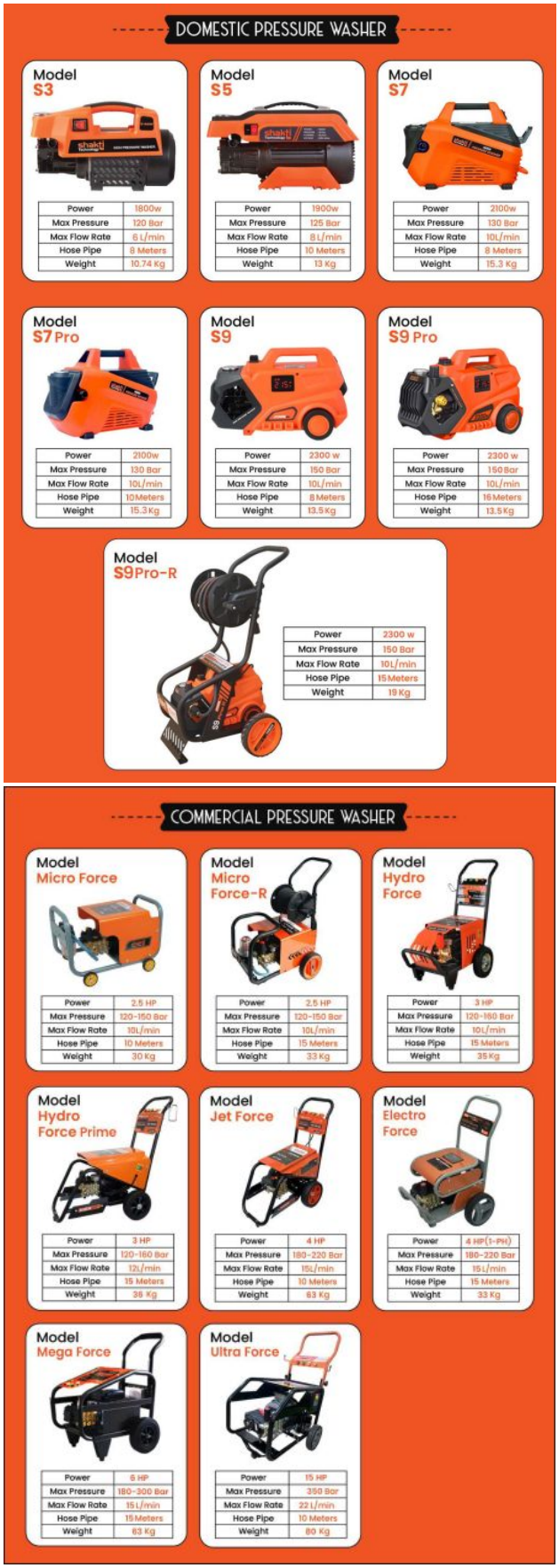


iii) Scrutiny of the product catalogues further revealed that the imported Domestic Pressure Washer products were marketed as multipurpose household cleaning appliances capable of performing a variety of residential cleaning functions. The representations highlighted cleaning of household vehicles, exterior walls, tiled surfaces, balconies, terraces and similar domestic applications. The products were thus consistently portrayed as appliances intended to assist consumers in maintaining cleanliness within residential premises.

16.7 Domestic Use Declarations, Operational Restrictions and Consumer Instructions

i) During the search proceedings conducted on 13.12.2024 at the business premises of M/s. Pacific Overseas, the officers examined the product catalogue [**RUD-A2**] and

user manuals [**RUD-A9**] relating to the imported Shakti Technology Pressure Washers. Examination of the product catalogue revealed that the manufacturer/importer had itself categorised the products into two distinct categories, namely "Domestic Pressure Washer" and "Commercial Pressure Washer". The catalogue separately depicts the domestic models under the heading "Domestic Pressure Washer" and the commercial models under the heading "Commercial Pressure Washer", thereby clearly distinguishing the products based on their intended application.

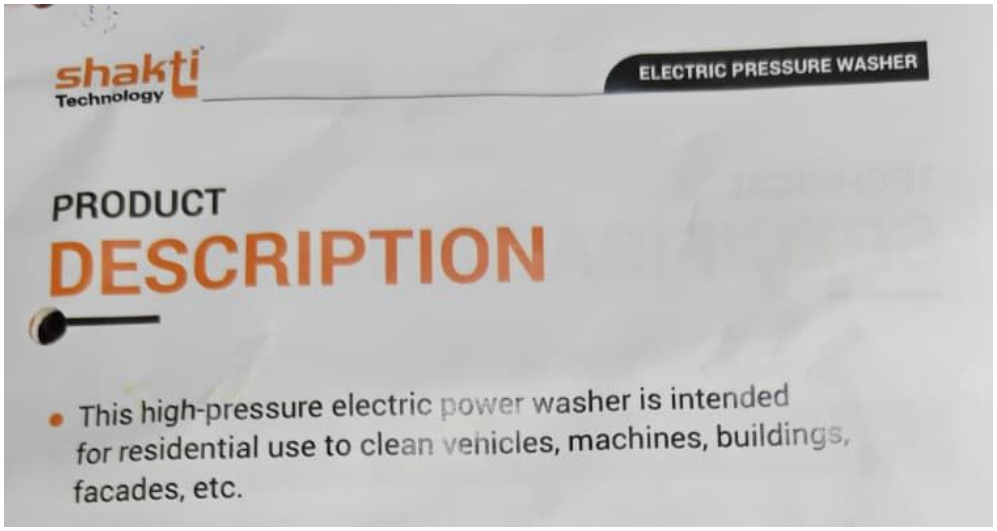

DOMESTIC PRESSURE WASHER
Model S3
Power 1800w
Max Pressure 120 Bar
Max Flow Rate 6 L/min
Hose Pipe 8 Meters
Weight 10.74 Kg
Model S5
Power 1900w
Max Pressure 125 Bar
Max Flow Rate 8 L/min
Hose Pipe 10 Meters
Weight 13 Kg
Model S7
Power 2100w
Max Pressure 130 Bar
Max Flow Rate 10L/min
Hose Pipe 8 Meters
Weight 15.3 Kg
Model S7 Pro
Power 2100w
Max Pressure 130 Bar
Max Flow Rate 10L/min
Hose Pipe 10Meters
Weight 15.3 Kg
Model S9
Power 2300 w
Max Pressure 150 Bar
Max Flow Rate 10L/min
Hose Pipe 8 Meters
Weight 13.5 Kg
Model S9 Pro
Power 2300 w
Max Pressure 150 Bar
Max Flow Rate 10L/min
Hose Pipe 16 Meters
Weight 13.5 Kg
Model S9Pro-R
Power 2300 w
Max Pressure 150 Bar
Max Flow Rate 10L/min
Hose Pipe 15Meters
Weight 19 Kg

COMMERCIAL PRESSURE WASHER
Model Micro Force
Power 2.5 HP
Max Pressure 120-150 Bar
Max Flow Rate 10L/min
Hose Pipe 10 Meters
Weight 30 Kg
Model Micro Force-R
Power 2.5 HP
Max Pressure 120-150 Bar
Max Flow Rate 10L/min
Hose Pipe 15 Meters
Weight 33 Kg
Model Hydro Force
Power 3 HP
Max Pressure 120-160 Bar
Max Flow Rate 10L/min
Hose Pipe 15 Meters
Weight 35 Kg
Model Hydro Force Prime
Power 3 HP
Max Pressure 120-160 Bar
Max Flow Rate 12L/min
Hose Pipe 15 Meters
Weight 36 Kg
Model Jet Force
Power 4 HP
Max Pressure 180-220 Bar
Max Flow Rate 15L/min
Hose Pipe 10 Meters
Weight 63 Kg
Model Electro Force
Power 4 HP(1-PH)
Max Pressure 180-220 Bar
Max Flow Rate 15 L/min
Hose Pipe 15 Meters
Weight 33 Kg
Model Mega Force
Power 6 HP
Max Pressure 180-300 Bar
Max Flow Rate 15 L/min
Hose Pipe 15 Meters
Weight 63 Kg
Model Ultra Force
Power 15 HP
Max Pressure 350 Bar
Max Flow Rate 22 L/min
Hose Pipe 10 Meters
Weight 80 Kg

ii) Under the heading "Domestic Pressure Washer", the catalogue identifies various models S3, S5, S7, S7 Pro, S9, S9 Pro and S9 Pro-R, all of which are compact electro-mechanical appliances weighing between 10.74 kg and 19 kg. In contrast, the catalogue separately lists the models Micro Force, Micro Force-R, Hydro Force, Hydro Force Prime, Jet Force, Electro Force, Mega Force and Ultra Force under the heading "Commercial Pressure Washer", having weights ranging from 25 kg to 80 kg. Thus, the manufacturer itself has differentiated the domestic models from the commercial models on the basis of design, weight and intended application.

iii) The distinction between the two categories is further reflected in the technical specifications published in the catalogue. While the domestic models are portable appliances having comparatively lower power ratings and compact construction, the commercial models are larger machines having substantially higher horsepower ratings, operating pressures and significantly greater weight. Significantly, all the domestic models identified in the catalogue weigh less than 20 kilograms, whereas each of the commercial models exceeds 20 kilograms.

iv) Investigation further revealed that the user manual **[RUD- A9]** supplied with the imported Domestic Pressure Washer products consistently describes the subject goods as "Electric Pressure Washer" intended for consumer use. The manual specifically states that the high-pressure electric power washer is "intended for residential use to clean vehicles, machines, buildings, facades, etc.", thereby expressly declaring the intended residential application of the product. The relevant portion from the user manual is reproduced below for reference:



v) Further scrutiny of the product listings on the official website of M/s. Pacific Overseas revealed that the imported Domestic Pressure Washer models are

accompanied by detailed operational instructions and safety precautions for users. The product descriptions specifically caution users that the machine should be allowed to rest after 15–20 minutes of continuous operation to avoid overheating. The product listings further prescribe periodic replacement of lubricating oil after every 150–200 hours of use to ensure better motor life and performance. The inclusion of such operational limitations and user-level maintenance instructions demonstrates that the subject products are intended to be operated within specified duty cycles and are not designed for prolonged continuous operation. This further corroborates the findings of the investigation regarding the nature and operating characteristics of the subject imported goods. The relevant instructions regarding prolonged use obtained from their Sakthi Tools **[RUD- A8]** website is reproduced below for reference:



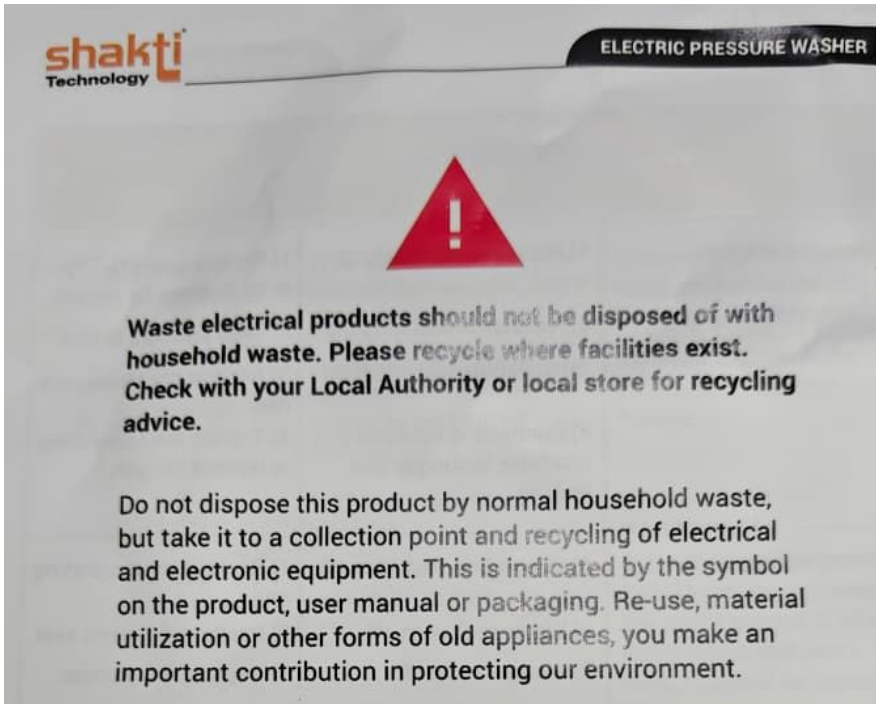
S9 Pro High Pressure Washer

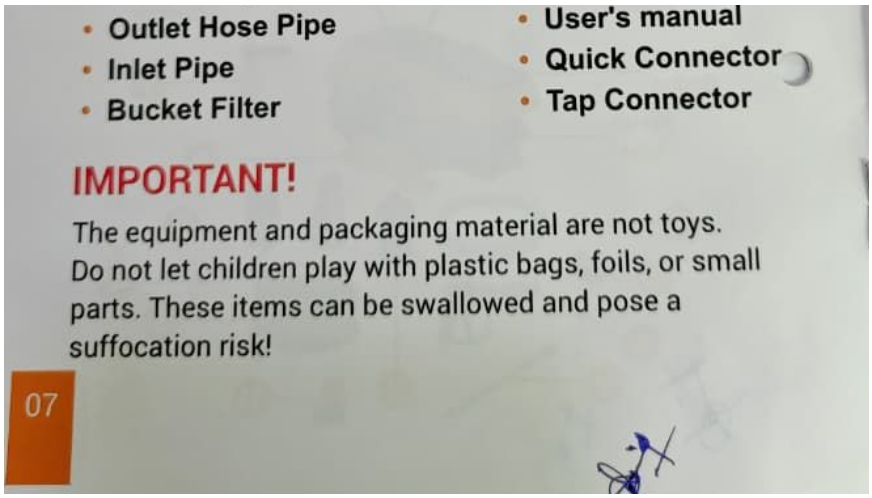
Shakti Technology S9 Pro High Pressure Car Washer Machine 2300 Watts, Pressure 150 Bar, 8+8 Meter Hose Pipe, Digital Display Function With 1L Foam Cannon & Adjustable Pressure Control Feature

★★★★★

- Suitable for: Apart from washing car & bike it is also suitable for watering flowers, washing bathroom, cleaning window, washing floor, cleaning air conditioner design: compact, versatile for easy transport and mobility.
- High-performance machine with pump to reduce noise. Simple but efficiently made. A bucket of water is enough to wash your car. Ultra powerful, compact, 100% copper winding for long life.
- Caution: After use of 15-20 minutes, give rest for sometime to avoid overheating. Change oil after use of 150-200 hours to ensure better motor life & performance.

vi) The product manual **[RUD- A9]** recovered from M/s. Pacific Overseas also contains several consumer-oriented safety precautions. The packaging further includes warnings relating to children's safety and household disposal of electrical equipment. Such consumer-oriented instructions are ordinarily associated with household electrical appliances intended for residential use rather than industrial machinery designed for commercial deployment. The relevant portion from the user manual is reproduced below for reference:

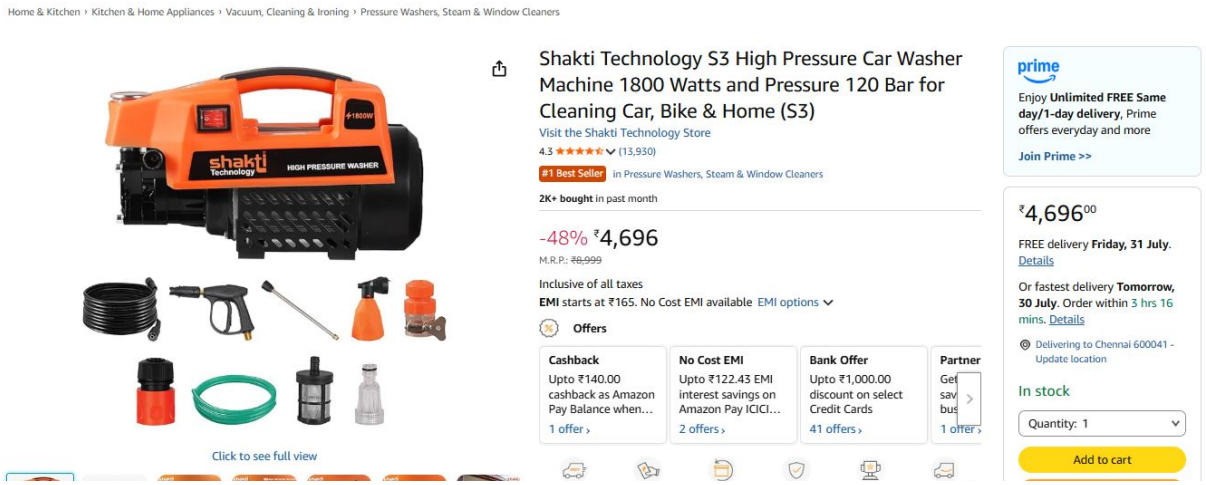




vii) Thus, the product catalogue and user manual supplied by M/s. Pacific Overseas themselves distinguish between Domestic Pressure Washers and Commercial Pressure Washers, with the subject imported models viz. D5, D5+, D7, D7 Combo, A1, A3, A4, Imperial and Cordless Car Washer including the models S3, S5, S7, S7 Pro, S9, S9 Pro, S9 Pro-R etc being consistently represented as Domestic Pressure Washers. The manufacturer has separately marketed heavier and higher-capacity machines as commercial models, while the imported models have been expressly identified as domestic products intended for residential applications. The aforesaid literature, originating from the importer/manufacturer itself, unequivocally establishes that the subject imported goods were designed, marketed and supplied as domestic electro-mechanical appliances, distinct from commercial pressure washers.

16.8 Common Trade Understanding, Consumer Perception and Actual Usage Pattern

i) Investigation further revealed that the imported Domestic Pressure Washer products were extensively marketed and sold through e-commerce platforms such as Amazon and Flipkart. Scrutiny of the product listings available on the aforesaid platforms revealed that the imported Domestic Pressure Washer products were consistently described and marketed as appliances intended for "Car Cleaning", "Bike Cleaning" and "Home Cleaning Purpose". The marketing language employed by the importer emphasised convenience, portability, ease of operation and suitability for household cleaning activities. The relevant portion of the subject product listed on Amazon Website **[RUD- A8]** is reproduced below for reference:



ii) Investigation further revealed that the product descriptions available on e-commerce platforms highlighted usage of the imported Domestic Pressure Washer products for washing cars, motorcycles, bicycles, balconies, terraces, floors, walls, patios and other household surfaces. The representations regarding the subject products made available on Amazon website **[RUD- A8]** are reproduced below for reference:



iii) Perusal of customer reviews available on Amazon and other online platforms revealed the actual manner in which the imported Domestic Pressure Washer products were purchased and used by consumers. The reviews observed during investigation indicated usage of the products for washing personal vehicles, cleaning residential floors, balconies, terraces, bathrooms, compound walls, driveways and other household premises. Some of the customer reviews excerpted from Amazon website **[RUD- A8]** are reproduced below.



Arjun Barat

★★★★★ **Excellent Pressure Washer – Great Value for Money!**

Reviewed in India on 9 June 2026

Style Name: S3 | **Verified Purchase**

I am very satisfied with this pressure washer. The build quality feels sturdy, and the machine delivers excellent water pressure for cleaning cars, bikes, driveways, and outdoor areas. It was easy to assemble and use right out of the box.

The foam bottle works well, making car washing much more convenient. The motor runs smoothly, and the long hose provides good reach during cleaning. It saves both time and water compared to traditional washing methods.

Overall, this is a great value-for-money product for home use. Highly recommended for anyone looking for an efficient and reliable pressure washer.

Customers say

Customers find this pressure washer to be a reliable and powerful machine with an 1800W motor delivering sufficient performance for domestic use. They appreciate its ease of operation, simple assembly process, and effectiveness for various cleaning tasks, including cars and tiles. Customers consider it good value for money and particularly useful for household jobs, with one customer noting it's easy to carry and assemble.

ai Generated from the text of customer reviews

Select to learn more

↗ Quality (3.7K) | ↗ Pressure (1.5K) | ↗ Value for money (1.5K) | ↗ Performance (1.4K) |
↗ Ease of use (862) | ↗ Usefulness (662) | ↗ **Cleaning performance (616)** | ↗ Power (547)

616 customers mention "Cleaning performance" 612 positive 4 negative ✕

Customers find the pressure washer effective for various cleaning tasks, including cars, tiles, and bikes, and say it transforms their car cleaning routine into an efficient task.

"Superb, powerful tool, to use carefully, multi user, ac cleaning, **car washing**, for Holi (With Safety Precautions), planing to buy All in one nozzle." Read more ›

"...absolutely amazing it has a strong pressure which **helps in cleaning vehicles and floors very fast** and effectively...." Read more ›

"...It's useful for Car, **floor cleaning**, gardening too. I like Shakti S5 car washer machine in such economical rates. Recommended!" Read more ›

"...product for multiple washing purposes at home including path wash, **bike wash**, car wash, etc. at a reasonable cost...." Read more ›

Gautam sirvi

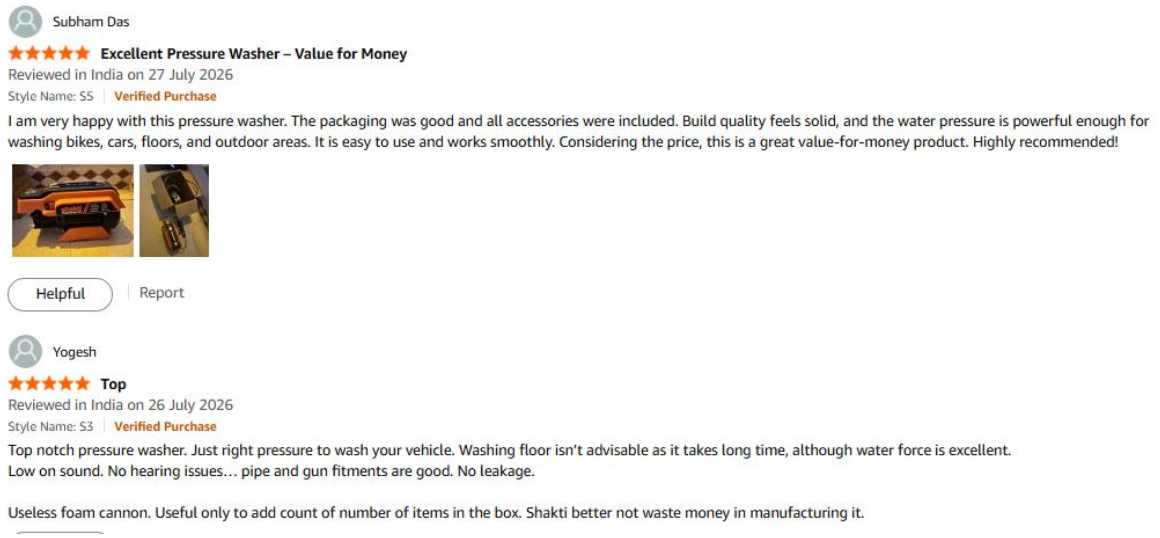
★★★★★ **Good Product and Excellent Support**

Reviewed in India on 12 July 2026

Style Name: S3 | **Verified Purchase**

Initially, I received an item with an issue, but the replacement process was smooth. The second unit arrived fresh, well-packed, and in perfect condition. The pressure washer works very well for car and home cleaning. Good build quality and value for money. Highly recommended.

One person found this helpful



Subham Das

★★★★★ **Excellent Pressure Washer – Value for Money**

Reviewed in India on 27 July 2026

Style Name: S5 | **Verified Purchase**

I am very happy with this pressure washer. The packaging was good and all accessories were included. Build quality feels solid, and the water pressure is powerful enough for washing bikes, cars, floors, and outdoor areas. It is easy to use and works smoothly. Considering the price, this is a great value-for-money product. Highly recommended!

Helpful | Report

Yogesh

★★★★★ **Top**

Reviewed in India on 26 July 2026

Style Name: S3 | **Verified Purchase**

Top notch pressure washer. Just right pressure to wash your vehicle. Washing floor isn't advisable as it takes long time, although water force is excellent. Low on sound. No hearing issues... pipe and gun fitments are good. No leakage.

Useless foam cannon. Useful only to add count of number of items in the box. Shakti better not waste money in manufacturing it.

iv) A scrutiny of the aforesaid customer reviews revealed that consumers predominantly purchased the products for routine household cleaning activities. Several consumers specifically referred to usage of the products for cleaning personal cars and motorcycles, while others referred to usage for cleaning tiled surfaces, balconies, terraces and residential premises. The customer feedback consistently reflected domestic and residential applications.

v) The common understanding emerging from the representations made by the importer, the descriptions appearing on e-commerce platforms and the actual experiences shared by consumers consistently revealed that the imported Domestic Pressure Washer products were regarded as household cleaning appliances intended for cleaning cars, bikes and residential premises. The consumer perception of the products was therefore fully aligned with the intended applications represented by the importer through its website, product literature, manuals and customer support systems.

vi) The aforesaid findings assume significance as the manner in which goods are marketed, represented, purchased and actually used in the trade provides a reliable indication regarding their commercial identity and market perception. In the present case, the cumulative evidences gathered during investigation, including website representations, product descriptions, customer reviews, domestic-use declarations, and actual usage patterns, consistently establish that the imported Domestic Pressure Washer products were commercially understood and perceived as household cleaning appliances intended predominantly for domestic applications.

vii) Thus, scrutiny of the imported Domestic Pressure Washer products, their physical characteristics, overall dimensions, design configuration, operational capacity,

integrated motor-pump construction, intended applications, domestic-use declarations, customer support responses, customer reviews and actual usage patterns establishes that the imported Domestic Pressure Washer products are compact electro-mechanical domestic appliances incorporating self-contained electric motor systems and intended predominantly for household cleaning applications. The aforesaid technical and commercial characteristics assume relevance while examining the appropriate classification of the imported goods under the Customs Tariff Act, 1975, as discussed in the following paragraphs.

17. Classification of Imported Domestic Pressure Washer Products:

17.1 Classification adopted by the importer:

Investigation revealed that M/s. Pacific Overseas classified the various models of imported Domestic Pressure Washer products under CTH 84248990 of the First Schedule to the Customs Tariff Act, 1975. The correctness of the said classification and the appropriate classification of the imported Domestic Pressure Washer products are examined below.

17.2 Scope of Heading 8424:

i) Chapter 84 of the First Schedule to the Customs Tariff Act, 1975 covers ***"Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof".***

Heading 8424 reads as follows:

"Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines."

The relevant tariff structure under Heading 8424 is reproduced below for ease of reference:

8424		**MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES**			
8424 10 00	-	Fire extinguishers, whether or not charged	u	7.5%	-
8424 20 00	-	Spray guns and similar appliances	u	7.5%	-
8424 30 00	-	Steam or sand blasting machines and similar jet projecting machines	u	7.5%	-
	-	*Agricultural or horticultural sprayers:*			
8424 41 00	--	Portable sprayers	u	7.5%	-
8424 49 00	--	Other	u	7.5%	-
	-	*Other appliances :*			
8424 82 00	--	Agricultural or horticultural	u	7.5%	-
8424 89	--	*Other* :			
8424 89 10	---	Painting equipment, including electrostatic phosphating and powder coating equipment	u	7.5%	-
8424 89 20	---	Industrial bellows	u	7.5%	-
8424 89 90	---	Other	u	7.5%	-
8424 90 00	-	Parts	kg.	7.5%	-

The relevant portion of the HSN Explanatory Notes relating to Heading 8424 is reproduced below for ease of reference.

84.24

84.24 - Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines (+).

8424.10 - Fire extinguishers, whether or not charged

8424.20 - Spray guns and similar appliances

8424.30 - Steam or sand blasting machines and similar jet projecting machines

- Agricultural or horticultural sprayers :

8424.41 - - Portable sprayers

8424.49 - - Other

- Other appliances :

8424.82 - - Agricultural or horticultural

8424.89 - - Other

8424.90 - Parts

ii) It appears from the above tariff entry and the corresponding HSN Explanatory Notes that Heading 8424 covers mechanical appliances whose essential function is the projecting, dispersing, spraying or blasting of liquids, powders or other materials. The

heading encompasses, inter alia, agricultural and horticultural sprayers, fire extinguishers, spray guns and similar appliances, steam or sand blasting machines and other jet-projecting machinery.

iii) It further appears from the HSN Explanatory Notes that the appliances covered under Heading 8424 are generally specialised equipment designed for spraying, dispersing, projecting or blasting operations. The explanatory notes refer to apparatus such as compressed-air spray guns, electrostatic painting equipment, irrigation systems, agricultural sprayers, industrial spraying apparatus and blasting machinery used for surface treatment, cleaning, coating or similar applications.

iv) The explanatory notes also indicate that spray guns and similar appliances under Heading 8424 are generally designed for connection to compressed air, steam or similar systems and are intended for projection of paint, varnish, metallic powders, plastics or other materials. Likewise, steam blasting and sand blasting machinery covered under the heading are employed for specialised cleaning, de-scaling, etching and surface preparation operations.

v) Thus, it appears that the common characteristic running through Heading 8424 is that the goods derive their essential identity from their spraying, dispersing, blasting or projecting function. The heading therefore principally contemplates specialised spraying or projecting machinery and not consumer appliances having an independent commercial identity and intended for ordinary household use.

17.3 Effect of Chapter Note 1(f) to Chapter 84:

i) The relevant portion of Note 1(f) to Chapter 84 is reproduced below:

"This Chapter does not cover:

(f) Electro-mechanical domestic appliances, with self-contained electric motor, of heading 8509."

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1.- This Chapter does not cover :

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Vacuum cleaners of heading 85.08;

(f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;

(g) Radiators for the articles of Section XVII; or

(h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

The above note is a statutory exclusion clause. The effect of the note is that goods answering the description of electro-mechanical domestic appliances of Heading 8509 stand excluded from the scope of Chapter 84 including Heading 8424. Accordingly, determination of the classification of the imported Domestic Pressure Washer products necessarily requires examination of the applicability of Heading 8509.

18. Scope of Heading 8509:

18.1. Chapter 85 falling under Section XVI of the First Schedule to the Customs Tariff Act, 1975 deals with **"Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles".**

i) CTH 85.09 of the Customs Tariff Act, 1975 is as under:

"Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508"

The relevant tariff structure under Heading 8509 is reproduced below for ease of reference:

8509		**ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF HEADING 8508.**			
8509 40	-	*Food grinders and mixers; fruit or vegetable juice extractors :*			
8509 40 10	---	Food grinders	u	20%	-
8509 40 90	---	Other	u	20%	-
8509 80 00	-	Other appliances	u	20%	-
8509 90 00	-	Parts	kg.	10%	-

The relevant portion of the HSN Explanatory Notes relating to Heading 8509 is reproduced below for ease of reference.

85.09

85.09 - Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.

8509.40 - Food grinders and mixers; fruit or vegetable juice extractors

8509.80 - Other appliances

8509.90 - Parts

18.2. Applicability of Heading 8509:

i) A plain reading of Heading 8509 and the HSN Explanatory Notes reveals that the heading covers electro-mechanical domestic appliances fitted with self-contained electric motor, other than vacuum cleaners of heading 8508.

The Explanatory Notes further clarify that domestic appliances are appliances normally used in the household and are identifiable according to one or more characteristic features such as overall dimensions, design, capacity and volume. It further appears from the HSN Explanatory Notes that the determining "yardstick" for deciding whether an appliance qualifies as a domestic appliance under Heading 8509 is whether the appliance operates at a level not exceeding household requirements. Thus, the relevant legal test prescribed under the explanatory notes is whether the appliance is designed and intended for household-scale operation as distinguished from industrial, commercial or heavy-duty continuous operation. Appliances intended for industrial-duty, commercial-duty or continuous high-capacity operation fall outside the scope of Heading 8509, whereas compact appliances designed for limited-

duration household usage and operation within ordinary domestic requirements fall within the scope of the said heading. The relevant portion of the HSN Explanatory Notes relating domestic appliances of Heading 8509 is reproduced below for ease of reference.

This heading covers a number of domestic appliances in which an electric motor is **incorporated**. The term "domestic appliances" in this heading means appliances normally used in the household. These appliances are identifiable, according to type, by one or more characteristic features such as overall dimensions, design, capacity, volume. The yardstick for judging these characteristics is that the appliances in question must not operate at a level in excess of household requirements.

ii) The Explanatory Notes also provide that, except in the case of floor polishers, food grinders and mixers and fruit or vegetable juice extractors, appliances falling under the heading **should not exceed 20 kilograms** in weight. The relevant portion of the HSN Explanatory Notes is reproduced below for ease of reference.

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1.- This Chapter does not cover :

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

(c) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or

(e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.- For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The appliances of this heading are of two groups (see Chapter Note 4) :

(A) **A limited class of articles are classified here irrespective of their weight.**

This group consists of the following only :

(1) **Floor polishers** (whether or not with a waxing attachment, and whether or not with a heating element for liquefying the wax).

(2) **Food grinders and mixers**, e.g., grinders for meat, fish, vegetables or fruit; multi-purpose grinders (for coffee, rice, barley, split peas, etc.); milk shakers; ice cream mixers; sorbet mixers; dough kneaders; mayonnaise beaters; other similar grinders and mixers (including those which, by means of interchangeable parts, can also be used for cutting or other manipulations).

(3) **Fruit or vegetable juice extractors.**

iii) Thus, it appears that for classification under Heading 8509, the goods should satisfy the following requirements:

(a) the goods should be electro-mechanical appliances;

(b) the goods should be fitted with self-contained electric motor;

(c) the goods should possess the characteristics of domestic appliances identifiable according to their overall dimensions, design, capacity and volume;

(d) the goods should operate at a level not exceeding household requirements; and

(e) where applicable, the weight of the appliance should not exceed 20 kilograms.

iv) The applicability of the aforesaid requirements to the imported Domestic Pressure Washer products is examined below in light of the investigation findings, technical specifications, product literature, examination findings, statements recorded under Section 108 of the Customs Act, 1962, website representations, customer support responses and other evidences gathered during investigation.

v) Whether the imported Domestic Pressure Washer products are Electro-Mechanical Appliances

Investigation conducted in the present case revealed that the imported Domestic Pressure Washer products function through integrated motor-pump systems incorporated within the appliance itself. Scrutiny of the technical specifications, operating manuals, product literature and statement evidence revealed that electrical

energy supplied to the appliance powers the integrated electric motor which mechanically drives the pump assembly resulting in generation of pressurised water flow.

It therefore appears that the intended function of the imported Domestic Pressure Washer products is achieved through the combined operation of electrical and mechanical systems. Accordingly, the imported Domestic Pressure Washer products satisfy the description of "electro-mechanical appliances" appearing under Heading 8509.

In addition to that, Shri Pritul Babubhai Vaghasiya in his statement dated 13.12.2024, he also categorically admitted that the subject Pressure Washers are electro-mechanical appliances containing an electric motor and capable of being connected to an external power source.

vi) Whether the imported Domestic Pressure Washer products are fitted with Self-Contained Electric Motor

Heading 8509 specifically requires that the appliance should be fitted with a self-contained electric motor.

Investigation revealed that the imported Domestic Pressure Washer products incorporate electric motor systems permanently housed within the appliance body itself. The electric motor forms an inseparable and integral component of the appliance and directly drives the pump mechanism responsible for generation of pressurised water flow. The imported Domestic Pressure Washer products are supplied and operated as complete appliance units and do not require any external motor arrangement for operation.

Further, Shri Pritul Babubhai Vaghasiya, admitted during investigation that the imported Domestic Pressure Washer products contain motor and operate through motor-pump systems.

Accordingly, the imported Domestic Pressure Washer products satisfy the requirement of appliances fitted with self-contained electric motor.

vii) Whether the imported Domestic Pressure Washer products satisfy the Weight Criterion prescribed under the HSN Explanatory Notes

The HSN Explanatory Notes provide that, except in the case of floor polishers, food grinders and mixers and fruit or vegetable juice extractors, appliances falling under Heading 8509 should not exceed 20 kilograms in weight.

Investigation revealed that the imported Domestic Pressure Washer products viz. D5, D5+, D7, D7 Combo, A1, A3, A4, Imperial and Cordless Car Washer including the models S3, S5, S7, S7 Pro, S9, S9 Pro, S9 Pro-R etc., do not fall within any of the aforesaid excluded categories. Scrutiny of the technical specifications resumed during investigation revealed that all the imported models weighed between 10.74 kilograms and 19 kilograms, as elaborated in Para 16.1.

Thus, all the imported models weigh substantially below the maximum threshold of 20 kilograms prescribed under the HSN Explanatory Notes. It therefore appears that the imported Domestic Pressure Washer products satisfy the weight criterion specifically contemplated under Heading 8509.

viii) Whether the imported Domestic Pressure Washer products possess the Characteristics of Domestic Appliances identifiable according to their Overall Dimensions, Design, Capacity and Volume

The HSN Explanatory Notes provide that domestic appliances are identifiable according to one or more characteristic features such as overall dimensions, design, capacity and volume.

Investigation revealed that the imported Domestic Pressure Washer products possess compact overall dimensions and lightweight construction and are supplied as complete appliance units incorporating motor, pump assembly, operating controls and accessories within a single integrated structure. The imported Domestic Pressure Washer products are designed to operate on ordinary domestic electrical supply and are supplied together with accessories, instruction manuals and warranty support intended for end consumers, as elaborated in Para 16.5.

Investigation further revealed that the imported Domestic Pressure Washer products were marketed and sold through e-commerce platforms such as Flipkart, Amazon and through retail dealer networks catering to individual consumers. It is pertinent to note that no evidence indicating supply of the imported Domestic Pressure Washer products to factories, manufacturing units, industrial establishments, infrastructure projects, refineries, shipyards, power plants or other industrial consumers was submitted by M/s. Pacific Overseas during the investigation. Further, M/s. Pacific Overseas did not produce any evidence indicating that the imported Domestic

Pressure Washer products were designed, marketed or supplied as industrial-duty pressure washing systems. No industrial customer records, industrial supply contracts, industrial operating specifications, or industrial-duty product literature were produced during investigation.

Accordingly, it appears that the subject imported Domestic Pressure Washer products possess the characteristics relating to overall dimensions, design, capacity and volume contemplated under the HSN Explanatory Notes for domestic appliances.

ix) Whether the imported Domestic Pressure Washer products operate at a Level not exceeding Household Requirements

The HSN Explanatory Notes to Heading 8509 specifically provide that the determining criterion for deciding whether an appliance qualifies as a domestic appliance is whether it operates at a level not exceeding household requirements.

Investigation revealed that the product catalogue of Shakti Technology, furnished by M/s. Pacific Overseas during the course of investigation, itself classifies the Pressure Washers into two distinct categories, namely "Domestic Pressure Washer" and "Commercial Pressure Washer". The subject imported models, namely S3, S5, S7, S7 Pro, S9, S9 Pro and S9 Pro-R, have been categorised by the importer/manufacturer as Domestic Pressure Washers, whereas entirely different models such as Micro Force, Micro Force-R, Hydro Force, Hydro Force Prime, Jet Force, Electro Force, Mega Force and Ultra Force have been separately classified as Commercial Pressure Washers. The catalogue further reveals that the domestic models weigh between 10.74 kg and 19 kg, whereas the commercial models weigh 25 kg to 80 kg, thereby clearly distinguishing the two categories on the basis of their intended operational level.

Investigation further revealed that the user manual accompanying the imported Domestic Pressure Washer products describes them as Electric Pressure Washers intended for residential use and contains consumer-oriented operating instructions, safety precautions, maintenance procedures and operational limitations ordinarily associated with household appliances. The manual prescribes procedures for safe domestic operation and handling by end-users, thereby reinforcing that the products are designed to operate within household requirements rather than for sustained commercial or industrial applications.

Further, Shri Pritul Babubhai Vaghasiya, Partner of M/s. Pacific Overseas, in his voluntary statements recorded under Section 108 of the Customs Act, 1962, admitted that the subject Pressure Washers are electro-mechanical appliances containing an

electric motor and capable of being connected to an external power source. He also identified the subject imported models as those weighing less than 20 kilograms and accepted that the domestic product catalogue recovered during the search represented the imported Domestic Pressure Washer products as Domestic Pressure Washers.

No evidence emerged during the course of investigation to indicate that the subject imported models possess the characteristics of the commercial pressure washers separately identified in the manufacturer's own catalogue or that they are designed to operate at a level exceeding household requirements. On the contrary, the investigation consistently establishes that the subject imported models are those specifically marketed by the importer/manufacturer as Domestic Pressure Washers, distinct from the heavier commercial models separately offered for commercial applications. Accordingly, it appears that the subject imported goods satisfy the criterion prescribed under the HSN Explanatory Notes of operating at a level not exceeding household requirements, thereby satisfying the essential requirement for classification under Heading 8509.

18.3. Common Parlance Test:

The findings of investigation are further reinforced by application of the Common Parlance Test.

Investigation revealed that the imported Domestic Pressure Washer products are commercially known, marketed, advertised, sold and purchased as “Car Washers”, “Pressure Washers” and household cleaning appliances. The products are represented for cleaning cars, bikes and household premises and are sold through retail and e-commerce channels catering to household consumers.

Neither the marketing material, sales channels nor trade understanding identified during investigation indicate that the imported Domestic Pressure Washer products are commercially understood as industrial/commercial cleaning machinery, industrial pressure washing systems or specialised jet-projecting equipment. On the contrary, the imported Domestic Pressure Washer products are commercially recognised and understood as household cleaning appliances.

Thus, even applying the Common Parlance Test, the imported Domestic Pressure Washer products are recognised in trade and commerce as domestic cleaning appliances rather than industrial/commercial machinery.

18.4 Conclusion regarding Heading 8509:

In view of the foregoing investigation findings, it appears that the imported Domestic Pressure Washer products:

(i) are electro-mechanical appliances;

(ii) are fitted with self-contained electric motor;

(iii) satisfy the weight criterion prescribed under the HSN Explanatory Notes;

(iv) possess the characteristics of domestic appliances identifiable according to their overall dimensions, design, capacity and volume; and

(v) operate at a level not exceeding household requirements.

Accordingly, it appears that the imported Domestic Pressure Washer products satisfy all the requirements prescribed under Heading 8509 and merit classification thereunder as electro-mechanical domestic appliances fitted with self-contained electric motor.

18.5. Non-applicability of Heading 8424:

i) Investigation conducted in the present case revealed that the imported Domestic Pressure Washer products are complete electro-mechanical cleaning appliances incorporating integrated motor-pump systems. The imported Domestic Pressure Washer products derive their essential character from the motor-operated cleaning mechanism incorporated within the appliance and not merely from projection of water.

ii) The generation of pressurised water is only one stage in the functioning of the appliance and is incidental to the overall cleaning function performed by the integrated motor-pump system. The imported Domestic Pressure Washer products are therefore fundamentally distinguishable from spray guns, industrial spraying equipment, blasting machinery and other projecting appliances contemplated under Heading 8424.

iii) It further appears from the structure of Heading 8424 that the residual tariff item 84248990 cannot be interpreted independently of the principal heading. The goods classified under the residual tariff item 84248990 should necessarily retain the essential character and identity of appliances covered under Heading 8424, namely appliances for projecting, dispersing or spraying liquids or powders or appliances akin to jet projecting machinery contemplated under the heading.

Accordingly, the imported Domestic Pressure Washer products do not appear appropriately classifiable under the declared CTH 84248990.

18.6. Applicability of General Rules for Interpretation:

Rule 1 of the General Rules for Interpretation provides that classification shall be determined according to the terms of the headings and any relative Section Notes and Chapter Notes.

In the present case, Heading 8509 specifically covers electro-mechanical domestic appliances fitted with self-contained electric motors, while Note 1(f) to Chapter 84 specifically excludes such appliances from Chapter 84. Once the imported Domestic Pressure Washer products are found to answer the description of goods covered under Heading 8509, Note 1(f) to Chapter 84 operates as a statutory exclusion and consequently classification under Chapter 84, including Heading 8424, becomes legally impermissible.

Accordingly, by application of Rule 1 of the General Rules for Interpretation read with the terms of Heading 8509 and Note 1(f) to Chapter 84, the imported Domestic Pressure Washer products appear appropriately classifiable under **Heading 8509** and not under the declared **Heading 8424**.

18.7 Classification under Tariff Item 85098000:

Investigation further revealed that the imported Domestic Pressure Washer products do not fall within any of the specifically enumerated tariff items under Heading 8509 such as food grinders, food mixers, fruit or vegetable juice extractors or similar specifically named appliances.

Accordingly, the imported Domestic Pressure Washer products appear appropriately classifiable under the residual tariff item **85098000**, covering “Other Appliances”.

18.8. Classification of Parts and Accessories:

Investigation further revealed that M/s. Pacific Overseal Limited imported various parts and accessories relating to the imported Domestic Pressure Washer products such as high-pressure hoses, gun sets, soap bottles, inlet connector and filter assemblies, switches, switch knobs, pressure valve assemblies, checking valve assemblies, detergent tanks, water pressure hoses, and other related components. Scrutiny of the import documents revealed that the goods were specifically declared as

spare parts of High Pressure Washers and were intended for use solely or principally with the imported Domestic Pressure Washer products.

As discussed above, the principal products appear appropriately classifiable under CTH 85098000 as electro-mechanical domestic appliances fitted with self-contained electric motor systems.

Section Note 2(b) to Section XVI provides that parts suitable for use solely or principally with a particular kind of machine are to be classified with machines of that kind. The relevant portion of the HSN Explanatory Notes is reproduced below for ease of reference.

It should be further noted that certain electronic memory modules (e.g., SIMMs (Single In-line Memory Modules) and DIMMs (Dual In-line Memory Modules)) **which cannot be regarded as products of heading 85.23 or as multi-component integrated circuits (MCOs) of heading 85.42** (see Note 9 (b) (iv) to this Chapter), and **do not have another individual function** are to be classified by application of Note 2 to Section XVI as follows :

(a) modules suitable for use solely or principally with automatic data processing machines are to be classified in **heading 84.73** as parts of those machines,

(b) modules suitable for use solely or principally with other specific machines or with a number of machines of the same heading are to be classified **as parts of those machines or groups of machines**, and

(c) where it is not possible to determine principal use, the modules are to be classified in **heading 85.48**.

Since the imported parts and accessories are specifically designed for use solely or principally with the imported Domestic Pressure Washer products and do not possess an independent commercial identity distinct from the principal appliance, the said parts and accessories appear appropriately classifiable under **CTH 85099000** as parts of electro-mechanical domestic appliances falling under Heading 8509.

18.9 Conclusion:

Accordingly, it appears that:

(i) the imported Domestic Pressure Washer products merit classification under **CTH 85098000** and not under the declared **CTH 84248990**; and

(ii) the imported parts and accessories of such products merit classification under **CTH 85099000**.

19. Invocation of Extended Period:

i. Investigation conducted in the present case revealed that M/s. Pacific Overseas imported various models of Pressure Washer during the period from 14.02.2020 onwards by declaring the same under CTH 84248990 and corresponding tariff entries under Heading 8424 instead of correctly declaring the same under CTH 85098000.

ii. Investigation further revealed that the imported goods were not generic products procured through independent trading channels but products specifically sourced, branded, marketed and sold by M/s. Pacific Overseas under its own brands namely "Shakti Technology", "Aimex" and "Darson". The importer was directly involved in determining the classification, branding, marketing and sale of the imported goods and therefore possessed complete knowledge regarding the design, functionality, operating characteristics and intended usage of the products.

iii. Investigation revealed that M/s. Pacific Overseas was in possession of complete technical specifications, product catalogues, user manuals, and other technical documents relating to the imported goods. The importer also actively marketed and sold the products through its dealer/distributor network as well as e-commerce platforms such as Amazon and Flipkart.

iv. Investigation established that the imported Pressure Washers incorporated self-contained electric motors, functioned as electro-mechanical appliances and were capable of being connected to an external power source. The imported domestic models namely D5, D5+, D7, D7 Combo, A1, A3, A4, Imperial and Cordless Car Washer including the models S3, S5, S7, S7 Pro, S9, S9 Pro, S9 Pro-R etc weighed between 10.74 kilograms and 19 kilograms, i.e., substantially below the 20-kilogram threshold prescribed under the HSN Explanatory Notes to Heading 8509. These characteristics constitute the criteria prescribed under the HSN Explanatory Notes for determination of classification under Heading 8509.

v. Further scrutiny of the product catalogue recovered during the search proceedings conducted on 13.12.2024 revealed that M/s. Pacific Overseas had itself consciously classified its Pressure Washer product range into two distinct categories, namely "Domestic Pressure Washer" and "Commercial Pressure Washer". The subject imported models were specifically identified as Domestic Pressure Washers, whereas entirely different and heavier models such as Micro Force, Micro Force-R, Hydro Force, Hydro Force Prime, Jet Force, Electro Force, Mega Force and Ultra Force were separately classified as Commercial Pressure Washers. The domestic models weighed less than 20 kilograms, whereas the commercial models weighed between 25

kilograms and 80 kilograms, thereby clearly distinguishing the two categories. The said catalogue separately identifies the Domestic Pressure Washer models and the Commercial Pressure Washer models under independent headings, prescribing distinct model ranges, technical specifications and weights for each category. Significantly, the catalogue also separately classifies the accessories as "Domestic Accessories" and "Commercial Accessories", each comprising different components specifically intended for the respective product category. The aforesaid categorisation is neither incidental nor generic, but reflects the importer's own technical and commercial understanding that the Domestic Pressure Washer models and the Commercial Pressure Washer models are separate and distinct product categories. Thus, the catalogue itself establishes that M/s. Pacific Overseas was fully aware of the distinction between the Domestic Pressure Washer models and the Commercial Pressure Washer models and possessed complete knowledge of the technical characteristics, design, functionality and intended application of the imported goods

vi. Investigation further revealed that the user manuals accompanying the imported Domestic Pressure Washer products described the subject goods as Pressure Washers intended for residential use and contained consumer-oriented operating instructions, safety precautions and maintenance procedures ordinarily associated with household appliances. No evidence produced during investigation indicating that the subject imported models possessed the characteristics of commercial or industrial-duty pressure washers separately identified in the manufacturer's own catalogue.

vii. Investigation further revealed that the classification adopted by M/s. Pacific Overseas was not an inadvertent or clerical error. During the course of investigation, Shri Pritul Babubhai Vaghasiya stated that the classification under CTH 84248990 had been adopted after referring to open sources and prevailing trade practice. He further admitted that he personally handled all import-related activities of the firm including procurement, classification and sale of the imported Domestic Pressure Washer products.

ix. It further appears that M/s. Pacific Overseas suppressed material facts having a direct bearing on classification by not disclosing before Customs authorities that the imported Domestic Pressure Washer products were marketed by the importer itself as Domestic Pressure Washers, that they weighed less than 20 kilograms, and that the manufacturer itself had separately identified distinct commercial pressure washer models. The importer also failed to disclose that the subject imported goods possessed the characteristics prescribed under the HSN Explanatory Notes for classification under Heading 8509.

x. The aforesaid facts were material and directly relevant for determination of the correct classification of the imported goods. However, the Bills of Entry filed by M/s. Pacific Overseas did not disclose the complete and correct particulars necessary for proper assessment. Although the importer had itself consciously classified its Pressure Washer product range into distinct "Domestic Pressure Washer" and "Commercial Pressure Washer" categories in its own product catalogue, no such distinction was disclosed in the description of goods declared in the Bills of Entry. The imported goods were merely described as "Pressure Washer", "Car Washer" or similar generic descriptions without disclosing that the imported models belonged to the Domestic Pressure Washer category maintained by the importer itself. Likewise, despite the weight of each model being a critical and classification-relevant characteristic under Heading 8509, the Bills of Entry did not disclose the model-wise weight of the imported goods or any other particulars establishing that the imported products weighed less than 20 kilograms. The Bills of Entry also did not disclose the technical characteristics of the imported goods, such as their self-contained electro-mechanical construction, domestic product categorisation, intended household application, or other classification-relevant features, all of which were exclusively within the knowledge of the importer.

xi. Investigation has revealed that M/s. Pacific Overseas was in possession of comprehensive technical literature, product catalogues, instruction manuals and product specifications, all of which unequivocally distinguished the imported Domestic Pressure Washer models from the Commercial Pressure Washer models by separately identifying their model ranges, technical specifications, weights and even accessories. Despite possessing such complete knowledge, the importer chose not to disclose these material particulars before the Customs authorities at the time of importation. The true nature, technical characteristics, functionality, operating mechanism and classification-relevant features of the imported goods came to light only upon a detailed investigation undertaken by DRI through scrutiny of the product catalogue, instruction manuals, technical literature, website contents, import documents and statements recorded under Section 108 of the Customs Act, 1962. The deliberate omission to disclose the aforesaid material facts prevented the proper officer from correctly determining the classification of the imported goods at the time of assessment and resulted in their erroneous assessment under Heading 8424 instead of the appropriate tariff entry under Heading 8509.

xii. Investigation further revealed that, during the search proceedings conducted on 13.12.2024, the officers explained the applicability of Heading 8509, the relevant

Chapter Notes and the HSN Explanatory Notes to Shri Pritul Babubhai Vaghasiya. He expressed his willingness to re-examine the classification of the imported Domestic Pressure Washers under CTH 8509 and voluntarily discharged ₹1,50,00,000/- towards differential duty under protest. However, analysis of the import data revealed that, even after the DRI search, M/s. Pacific Overseas imported four consignments of identical Pressure Washers and continued to classify the same under CTH 84248990 even after being specifically apprised by DRI regarding the correct classification under Heading 8509.

xiii. Under the self-assessment scheme prescribed under the Customs Act, 1962, the responsibility for correct classification and disclosure of all material particulars rests squarely upon the importer. M/s. Pacific Overseas, despite being in possession of complete information relating to the design, functionality, intended use and technical characteristics of the imported goods, continued to classify the subject goods under Heading 8424 and failed to place before Customs the material facts necessary for determination of the correct classification.

xiii. From the above, it is evident that M/s. Pacific Overseas possessed complete knowledge of the true nature, technical characteristics, classification-relevant features and intended usage of the imported goods. The importer had itself consciously classified its Pressure Washer product range into distinct "Domestic Pressure Washer" and "Commercial Pressure Washer" categories, with separate model ranges, technical specifications and separate domestic and commercial accessories, thereby demonstrating its clear understanding that the two product categories were technically, functionally and commercially distinct. Despite possessing such complete knowledge, M/s. Pacific Overseas continued to declare the imported Domestic Pressure Washer models under Heading 8424 instead of the appropriate tariff entry under Heading 8509 and failed to disclose material particulars necessary for proper assessment. **Accordingly, it appears that M/s. Pacific Overseas wilfully misstated and suppressed material facts relating to the nature, technical characteristics, classification and intended usage of the imported goods, resulting in the short levy of customs duty.**

xiv. In view of the above, it emerges that M/s. Pacific Overseas appears to have misclassified the subject imported goods and the same would not have come to light but for the timely investigation undertaken by DRI. Therefore, the present case appears to be a fit case for invoking the extended period under Section 28(4) of the Customs Act, 1962, and the differential duty appears recoverable along with

applicable interest under Section 28AA of the Customs Act, 1962, as detailed in Annexure-B.

20. Rate of duty:

Investigation conducted in the present case revealed that M/s. Pacific Overseas imported "Domestic Pressure Washer" products by declaring the same under Customs Tariff Item (CTI) 84248990 instead of the appropriate Customs Tariff Item 85098000. By adopting the said incorrect classification, the importer paid Basic Customs Duty at the rate applicable to goods falling under Chapter 84, i.e., 7.5%, instead of the applicable Basic Customs Duty of 20% leviable on goods classifiable under CTI 85098000.

Further investigation revealed that, in respect of certain Bills of Entry filed during the year 2024, as detailed in Annexure-B, M/s. Pacific Overseas claimed the benefit of the concessional rate of Basic Customs Duty under Serial No. 986 of Notification No. 50/2018-Customs dated 30.06.2018, issued under the Asia-Pacific Trade Agreement (APTA). The relevant entry of the notification is reproduced below:

Sl. No.	Chapter, Heading No., Sub-Heading No., or tariff item	Description of goods	Extent of tariff concession (percentage of applied rate of duty; %)
(1)	(2)	(3)	(4)
977.	8419 40 20	All goods	30
978.	8419 40 90	All goods	15
979.	8419 89 20 to 8419 89 60	All goods	40
980.	8419 89 80	All goods	40
981.	8421 39	All goods	20
982.	8423 10 00	All goods	5
983.	8423 20 00 to 8423 90 20	All goods	30
984.	8424 89 10	All goods	40
985.	8424 89 20	All goods	45
986.	8424 89 90	All goods	40

The aforesaid tariff concession is applicable only to goods falling under CTI 84248990, by declaring the imported Domestic Pressure Washers under CTI 84248990, M/s. Pacific Overseas availed the benefit of the said notification and

discharged Basic Customs Duty at an effective rate of 4.5%, i.e., after availing the tariff concession of 40% of the applicable Basic Customs Duty.

However, as discussed in the foregoing paragraphs, the imported goods are appropriately classifiable under CTI 85098000, attracting Basic Customs Duty @20%. Consequently, the goods were not eligible for the benefit of Serial No. 986 of Notification No. 50/2018-Customs dated 30.06.2018. Thus, by misdeclaring the imported goods under CTI 84248990 instead of the appropriate CTI 85098000, M/s. Pacific Overseas not only short-paid customs duty on account of incorrect classification but also wrongly availed the concessional rate of Basic Customs Duty under the APTA Notification, resulting in consequential short levy of Social Welfare Surcharge and Integrated Goods and Services Tax. Accordingly, the period from 14.02.2020 to 13.12.2024 has been taken as the relevant period for the present investigation for determination of the differential customs duty arising out of the incorrect classification of the imported goods and the consequential wrongful availment of the tariff concession under Notification No. 50/2018-Customs dated 30.06.2018.

21. Quantification:

On perusal of import data of M/s. Pacific Overseas from ICES, it is noticed that they have imported the subject goods through Mundra Sea Port (INMUN1) during the period from 14.02.2020 to 13.12.2024. Accordingly, the differential duty of BCD, SWS, IGST payable in respect of imported Domestic Pressure Washer during the period from 14.02.2020 to 13.12.2024 has been computed and given in **Annexure-B** to this report and abstract of the same is given below:

Particulars	**Domestic Pressure Washers (CTH 85098000)**	**Parts & Accessories (CTH 85099000)**	**Grand Total**
(In Rupees)			
Assessable Value (Rs.)	43,09,79,228	2,86,09,133	45,95,88,361
Duty Paid (Rs.)	11,39,59,061	79,34,744	12,18,93,804
BCD Amount Paid @ 7.5%/@4.5% (Rs.)	2,80,29,891	21,45,685	3,01,75,576
SWS Paid @10% (Rs.)	28,02,989	2,14,569	30,17,558
IGST Paid (Rs.)	8,31,26,180	55,74,491	8,87,00,671
Applicable BCD Rate	20%	10%	—

BCD Payable (Rs.)	8,61,95,846	28,60,913	8,90,56,759
SWS Payable @10% (Rs.)	86,19,585	2,86,091	89,05,676
IGST Payable (Rs.)	9,46,43,038	57,16,105	10,03,59,143
Total Duty Payable(Rs.)	18,94,58,469	88,63,109	19,83,21,578
Differential BCD (Rs.)	5,81,65,954	7,15,228	5,88,81,183
Differential SWS (Rs.)	58,16,595	71,523	58,88,118
Differential IGST (Rs.)	1,15,16,858	1,41,614	1,16,58,473
Total Differential Duty (Rs.)	7,54,99,407	9,28,365	7,64,27,774

22. Voluntary duty payment:

i) During the course of investigation, M/s. Pacific Overseas voluntarily paid an amount of Rs. 1,54,70,000/- (Rupees One Crore Fifty Four Lakhs Seventy Thousand), in respect of Domestic Pressure Washer products imported through Mundra Sea Port during the period from 14.02.2020 to 13.12.2024. The details of the said payments **[RUD-A10]** are furnished below:

S. No	D.D No & Date	DD amount (in Rs.)	Port Name	TR-6Challan Number and Date
1	**2**	**3**	**4**	**5**
1	370973 dt: 13.12.2024	1,50,00,000/-	Mundra Sea Port	Challan No. 1841 dated 27.12.2024
2	000140 dt: 13.12.2024	4,70,000/-	Mundra Sea Port	
Total (in Rupees)		Rs. 1,54,70,000/-		

Abstract of BCD, SWS, IGST & Interest Paid during the time of investigation:

Port	Total Duty Payable	Total Differential	Total Duty Paid

	arrived as per findings of investigation for the period from 14.02.2020 to 13.12.2024	Duty Payable arrived as per findings of investigation for the period from 14.02.2020 to 13.12.2024	during Investigation
INMUN1 (Mundra)	**BCD :** Rs.8,90,56,759/-	**BCD :** Rs.5,88,81,183/-	**BCD :** Rs.1,23,88,386/-
	SWS : Rs.89,05,676/-	**SWS :** Rs.58,88,118/-	**SWS :** Rs.11,91,834/-
	IGST : Rs.10,03,59,143/-	**IGST :** Rs.1,16,58,473/-	**IGST :** Rs.23,59,830/-
	Total : Rs.19,83,21,578/-	**Total :** Rs.7,64,27,774/-	**Total :** Rs.1,50,00,000/-
	Interest : As applicable	**Interest : As applicable**	**-**

ii) As per Section 28(4) of the Customs Act,1962, "Where any duty has not been levied or has been short-levied or erroneously refunded or interest payable has not been paid, part paid or erroneously refunded, by reason of,— (a) collusion; or (b) any willful 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 so levied 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". In the instant case, M/s. Pacific Overseas paid duty of Rs. 1,50,00,000/- under protest on 13.12.2024. Further, the payment of duty under protest was intimated by them on 13.12.2024 during the course of recording of their statement dated 13.12.2024. Accordingly, the relevant date for issuance of show cause notice for demanding differential duty for five years, has to be computed from the date of the receipt of information of duty payment details i.e on 13.12.2024 as stipulated under Section 28 (4) read with explanation (d) given for 'Relevant date' under Section 28(11) of the Customs Act,1962.

23. Confiscation & Penalty:

i) In view of the foregoing facts and evidences discussed supra, it appears that M/s. Pacific Overseas imported the subject goods during the period from 14.02.2020 to 13.12.2024 by incorrectly classifying the same under Heading 8424 instead of the appropriate Heading 8509 and by failing to furnish true, correct and complete particulars relating to the imported goods in the Bills of Entry filed before the Customs authorities. Investigation further revealed that, in respect of certain Bills of Entry filed during the year 2024, M/s. Pacific Overseas also wrongly availed the tariff concession under Serial No. 986 of Notification No. 50/2018-Customs dated 30.06.2018, thereby paying Basic Customs Duty at an effective rate of 4.5% instead of the applicable rate of BCD@20% under CTH 8509, for which there is no concession prescribed in Notification 50/2018-Customs dated 30.06.2018. Thus, it appears that M/s. Pacific Overseas contravened the provisions of Sections 46(4) and 46(4A) of the Customs Act, 1962.

ii) Accordingly, it appears that the subject goods having a total assessable value of ₹45,95,88,361/-, covered under 103 Bills of Entry and imported during the period from 14.02.2020 to 13.12.2024, were imported on the basis of declarations resulting in incorrect classification and thus the consequential short levy of Basic Customs Duty, Social Welfare Surcharge and Integrated Goods and Services Tax. Further, in respect of certain Bills of Entry, the importer also appears to have wrongly availed the tariff concession under Notification No. 50/2018-Customs dated 30.06.2018 by claiming a concessional rate of Basic Customs Duty to which the goods were not entitled under the correct classification. Therefore, the said goods appear liable to confiscation under Sections 111(m) and 111(o) of the Customs Act, 1962. It further appears that M/s. Pacific Overseas, by its aforesaid acts of misdeclaration, suppression and wrongful availment of the tariff concession, rendered the goods liable to confiscation and consequently appears liable to penalty under Section 112(a) of the Customs Act, 1962.

iii) As brought out in the findings, M/s. Pacific Overseas appears to have wilfully misstated and suppressed material facts, as discussed supra, at the time of filing the Bills of Entry, with the intention of evading payment of the applicable Basic Customs Duty, Social Welfare Surcharge and Integrated Goods and Services Tax and, in certain cases, to wrongfully avail the tariff concession under Notification No. 50/2018-Customs dated 30.06.2018. Since the differential duty and applicable interest have become recoverable on account of such wilful misstatement and suppression of facts, M/s. Pacific Overseas appears liable to penalty under Section 114A of the Customs Act, 1962.

24. Jurisdiction:

i) Attention is drawn to the Board's Notification No. 30/2022-Customs (N.T.) dated 31.03.2022 wherein it was notified that in the case of goods for which entry was made under the Customs Act, 1962 and assessment has already been made but such a case falls outside the purview of section 110AA of the Customs Act, 1962, by virtue of there being absence of duty having been short-levied, not levied, short-paid or not paid, then the officer of customs shall, after causing inquiry or investigation, transfer the relevant documents along with report in writing for further required action for the purpose of Section 124 of the Customs Act, 1962.

ii) In the instant case, as there is duty demand under Section 28, the subject case is covered under the ambit of Section 110AA of the Customs Act 1962. The importer has imported the subject goods through INMUN1 (Port Code), Accordingly, this investigation report has been forwarded to this office for issuance of Show Cause Notice under Section 124 read with Section 110AA of the Customs Act 1962.

25. Show Cause: From the foregoing discussions, facts, evidence on record and the provisions of law discussed hereinabove, it appears that M/s. Pacific Overseas (IEC No. 2416910736) have deliberately mis-classified the imported Domestic Pressure Washers and parts thereof, having an aggregate assessable value of Rs. 45,95,88,361/-, covered under 103 Bills of Entry filed during the period from 14.02.2020 to 13.12.2024, with an intent to evade payment of applicable Customs duty. Consequently, the differential BCD, SWS and IGST arising on account of such mis-classification has been worked out to Rs. 7,64,27,774/-, as detailed in Annexure-B to the Investigation Report.

Therefore, M/s. Pacific Overseas (IEC No. 2416910736), having its registered address at Flat No. 402, Shivoham Apartment, Upashana PK, BH Balaji Hall, Rajkot, Gujarat – 360004, and office premises at No. 4, Samrat Industrial Area, Near BAN Lab Pvt. Ltd., Behind S.T. Workshop, Gondal Road, Rajkot, Gujarat – 360002, are hereby called upon to show cause before the Adjudicating Authority, within thirty (30) days from the date of receipt of this Notice, as to why:

a) The Domestic Pressure Washers and their Parts & Accessories imported under 103 Bills of Entry filed during the period from 14.02.2020 to 13.12.2024, which were declared and assessed under CTH 8424, should not be re-assessed under the correct classification, namely CTI 85098000 in respect of Domestic Pressure Washers and CTI 85099000 in respect of Parts & Accessories, as discussed in Paras 17 and 18 supra.

b) The differential customs duty amounting to **₹7,64,27,774/-** (Rupees Seven Crore Sixty Four Lakh Twenty Seven Thousand Seven Hundred and Seventy Four only), comprising Basic Customs Duty of ₹5,88,81,183/-, Social Welfare Surcharge of ₹58,88,118/- and Integrated Goods and Services Tax of ₹1,16,58,473/-, in respect of 103 Bills of Entry covering imports made during the period from 14.02.2020 to 13.12.2024, which was short levied by reason of wilful misstatement, suppression of material facts, incorrect classification and wrongful availment of the tariff concession under Notification No. 50/2018-Customs dated 30.06.2018, should not be demanded and recovered from M/s. Pacific Overseas under the provisions of Section 28(4) read with Section 28(10B) of the Customs Act, 1962.

c) The applicable interest on the above differential customs duty should not be recovered from M/s. Pacific Overseas under the provisions of Section 28AA of the Customs Act, 1962.

d) An amount of Rs.1,54,70,000/- towards differential customs duty, comprising BCD Rs. 1,23,88,386/- SWS Rs. 11,91,834/- IGST Rs. 23,59,830 /- paid in respect of imports (as detailed in Para 22), should not be appropriated against the differential duty and interest recoverable from M/s. Pacific Overseas, as demanded in (b) & (c) above.

e) Inasmuch as the differential customs duty amounting to ₹7,64,27,774/- is liable for recovery under Section 28(4) of the Customs Act, 1962 by reason of wilful misstatement, suppression of material facts, incorrect classification and wrongful availment of the tariff concession under Notification No. 50/2018-Customs dated 30.06.2018, M/s. Pacific Overseas should not be held liable to penalty under Section 114A of the Customs Act, 1962, for the reasons discussed in Para 23 supra.

f) Inasmuch as M/s. Pacific Overseas imported Domestic Pressure Washers and their Parts & Accessories having a total assessable value of ₹45,95,88,361/- under 103 Bills of Entry during the period from 14.02.2020 to 13.12.2024 on the basis of declarations resulting in incorrect classification, consequential short levy of customs duty, and wrongful availment of the tariff concession under Notification No. 50/2018-Customs dated 30.06.2018, the said goods should not be held liable to confiscation under Sections 111(m) and 111(o) of the Customs Act, 1962, for the reasons discussed in Para 23 supra.

g) Inasmuch as M/s. Pacific Overseas, by its aforesaid acts of misdeclaration, suppression of material facts, incorrect classification and wrongful availment of the tariff concession, rendered the subject goods liable to confiscation under Sections 111(m) and 111(o) of the Customs Act, 1962, M/s. Pacific Overseas should not be held liable to penalty under Section 112(a) of the Customs Act, 1962, for the reasons discussed in Para 23 supra.

26. This aforesaid noticee(s) is directed to submit their written replies within the stipulated time of 30 days from the date of receipt of this notice. In their replies they should clearly state whether they wish to be heard in person or not. If no cause is shown within the stipulated time or within such other time as may be provided by the adjudicating authority on a request being made in that regard, or, if they do not appear when the case is posted for hearing, the case will be decided on the basis of evidences available on record without making any further reference to them.

27. The department reserves its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to this notice, if any, at a later stage. The department also reserves its right to issue separate Notice/s for other Noticees, offences etc related to the above case, if warranted.

28. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force.

29. The documents/articles as listed at Annexure-A are relied upon and duty calculation work sheet in Annexure-B are enclosed with this show cause notice, and where not enclosed with this Notice will be made available for inspection on demand made in writing.

Encl:
(i) Annexure-A
(ii) Annexure-B

(Nitin Saini)
Commissioner of Customs
Custom House, Mundra.

F.No. GEN/ADJ/COMM/588/2026-Adjn
SCN No. 60/2026-27/COMM/N.S./Adjn/MCH

By RPAD / By Hand Delivery

To,

M/s. Pacific Overseas, having IEC No. 2416910736, registered at Flat 402, Shivoham Apartment, Upashana PK, BH Balaji Hall, Rajkot, Gujarat - 360004 and office premises at No. 4-Samrat Industrial Area, Near BAN Lab Pvt. Ltd., Behind S. T. Workshop, Gondal Road, Rajkot, Gujarat, 360002

Copy to :

1. The Principal Additional Director General, Directorate of Revenue Intelligence, 27, GN (Chetty) Road, T Nagar, Chennai, for information please.
2. The Deputy Commissioner (EDI), Customs House, Mundra with a request to upload the Show Cause Notice in departmental official website.
3. Notice Board

ANNEXURE A

RELIED UPON DOCUMENTS	
ANNEXURE-A	
RUD S.No.	**Description**
A1	Search proceedings were conducted on 13.12.2024 at the business premises of M/s. Pacific Overseas at No. 4-Samrat Industrial Area, Near BAN Lab Pvt. Ltd., Behind S. T. Workshop, Gondal Road, Rajkot, Gujarat, 360002 under Panchnama proceedings dated 13.12.2024
A2	Product catalogue of 'Shakti Technology' Pressure Washers resumed under Panchnama proceedings dated 13.12.2024
A3	import documents viz. product catalogues, user manuals & sample bills of entry, invoices & packing lists etc resumed under Panchnama proceedings dated 13.12.2024
A4	Voluntary statement dated 13.12.2024 of Shri Pritul Babubhai Vaghasiya, Partner of M/s. Pacific Overseas
A5	Copies of Demand Draft No. 370973 dated 13.12.2024 (Rs.1,50,00,000/-)& Demand Draft No. 000140 dated 13.12.2024 (Rs.4,70,000/-) paid by M/s. Pacific Overseas
A6	Voluntary statement dated 30.01.2025 of Shri Pritul Babubhai Vaghasiya, Partner of M/s. Pacific Overseas
A7	Email dated 17.02.2025, furnished the local sales data of Amazon pertaining to the imported Domestic Pressure Washer product for the period from April, 2020 to January, 2025
A8	Product descriptions, technical specifications, images, instruction manuals, customer reviews, ratings and other information hosted on the several websites
A9	User manuals of various products of M/s. Pacific Overseas
A10	TR-6 Challan No. 1841 dated 27.12.2024 for payment of Rs. 1,54,70,000/- by M/s. Pacific Overseas

Digitally signed by Nitin Saini
Date: 12-10-2026 13:19:24