



सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
नवीन सीमा शुल्क भवन, बालाजी मंदिर के पास, नया कांडला
NEW CUSTOM HOUSE, NEAR BALAJI TEMPLE, NEW
KANDLA
E-mail: commr-cuskandla@nic.in

F.No.GEN/ADJ/ADC/357/2026-Adjn-O/oCommr-Cus-Kandla

Date:23/02/2026

DIN : 20260271ML0000111C6F

M/s Pahiya Sales Pvt. Ltd., Shop No.-209, 2nd Floor, Krishna Mall, Plot No. 05, Sector 12, Dwarka South West Delhi, Delhi-110078 (*hereinafter also referred to as “M/s PSPL” for the sake of brevity*) are having Importer Exporter Code (IEC) AAICP9896N and further they are holding GSTIN:07AAICP9896N2Z7. As per the information available on gst.gov.in, M/s PSPL appear to be engaged in import, export, wholesale business, retail business and supply of services of goods falling under HSN: 85299090, 39231090, 62089990, 851714 and 5901.

M/s Shiv Trading Co., having registered address at Ground and First Floor, Industrial Shed No. 167, Phase-1, Sector-2, Kandla Special Economic Zone (KASEZ), Gandhidham, is a warehouse unit established in KASEZ. The said warehousing unit has been granted Letter of Approval (LoA) bearing no. 12/2020-21 dated 21.09.2020 issued by the Joint Development Commissioner, KASEZ. M/s Shiv Trading Co. has filed total 05 (five) Bills of Entries for import of goods by the above importer namely M/s PSPL. Further, M/s Shiv Trading Co. had also entered into contract with the above importer firms for warehousing of the goods.

2. INTELLIGENCE AND INITIAL RISK INPUT

2.1 Whereas, this office had received letter No. SOG/Javak No. 1374/2024 dated 21.11.2024 issued by the Police Inspector, Special Operations Group (SOG) Gandhidham (**RUD-01**). Vide the said letter dated 21.11.2024 (received in this office on 27.11.2024), the SOG had informed that they had received intelligence input from higher agencies regarding **seven (07) containers** lying at A.V. Joshi CFS, Gandhidham. As per the said letter dated 21.11.2024, the containers appeared to be suspicious and they had further requested this office to check the contents of the said 07 containers and also to keep SOG during the procedure of seal opening and examination of the containers. The details of the 07 containers as forwarded by SOG Gandhidham vide their letter dated 21.11.2024 are shown as under (**Table-1**): -

Table-1

Sr. No.	Container No.
1	CRXU9983541
2	CAXU9315954
3	INKU6432045
4	CRXU9718975
5	OCAU9503825

6	MSCU7054387
7	MSCU7054387

2.2 The above referred intelligence input received from the Special Operations Group (SOG) Gandhidham pertained to seven (07) containers imported by **M/s. Pahiya Sales Pvt. Ltd. (05 containers)** and **M/s. Angolate Trading (02 containers)** being the actual importers of these consignments. **The scope of the present Show Cause Notice is limited exclusively with the consignments imported by M/s. Pahiya Sales Pvt. Ltd. (05 containers)** and any reference to M/s. Angolate Trading in the present Show Cause Notice is only contextual and also to maintain perspective. A separate Show Cause Notice in respect of the two (02) containers imported by M/s. Angolate Trading is being issued separately. The facts and findings recorded herein are solely attributable to M/s. Pahiya Sales Pvt. Ltd.

2.3 Whereas, subsequent to the information received from SOG, Gandhidham this Office had also received **NCTC Alert bearing no. 2024-25/IMP/1668 dated 07.01.2025** in respect of the imports made by M/s Pahiya Sales Private Limited which were destined to KASEZ, Gandhidham through 05 (five) containers as shown below **(Table-2): -**

Table-2

NCTC Alert bearing nos. 2024-25/IMP/1668 dated 07.01.2025							
Sr. No.	Port of Shipment	IGM No. & Date	Cargo Description	Quantity	Container No.	IEC of the importer	Name of the importer
1	AEJEA	1108250 dated 24.10.2024	Mobile Accessories HS Code 85299090	47350 Kgs, 7740 Pkg	CAXU9315954, CRXU9983541, OCAU9503825, INKU6432045, CRXU9718975	AAICP9896N	Pahiya Sales Private Limited

Further, the aforesaid NCTC Alert dated 07.01.2025 had indicated that the above referred import consignments appeared to be risky for potential mis-declaration/ concealment of prohibited/ restricted goods and accordingly 100% examination of the import consignments was prescribed to be carried out.

CHRONOLOGY OF INVESTIGATION

3. SEARCH OPERATIONS

3.1 Search proceedings at the premises of M/s Shiv Trading Co., KASEZ, Gandhidham

3.1.1 Whereas, information available with this office had indicated that M/s Shiv Trading Co., having their registered address at Ground and First Floor, Industrial Shed No. 167, Phase-1, Sector-2, Kandla Special Economic Zone (KASEZ), Gandhidham, a warehouse unit established in KASEZ and having valid **Letter of Approval (LoA)**

bearing no. 12/2020-21 dated 21.09.2020 (as amended) [RUD-02] had filed total **05 (five) Bills of Entries** for import of goods on behalf of the actual importer firm namely M/s PSPL. Further, it also appeared that M/s Shiv Trading Co. had entered into contract with the above importer firm for warehousing of the goods imported vide the 05 (five) containers as shown in **Table-2** above.

3.1.2 Whereas, search proceedings dated 30.11.2024 were carried out at the above referred warehousing premises of M/s Shiv Trading Co. by the Officers of SIIB (Special Investigation and Intelligence Branch) Kandla Customs Commissionerate in the presence of **Shri Shailesh Lavadiya**, authorized person for M/s Shiv Trading Co. and independent panch witnesses. During the course of panchnama proceedings dated 30.11.2024 **[RUD-03]**, copies of five (05) Bills of Entry filed on behalf of M/s PSPL (IEC-AAICP9896N), were recovered. The details of the same have been shown as under (**Table-3**)

Table-3

Sr. No.	Container No.	BE No. & Date	Consignee/Importer	Description of Goods	Assessable Value of Goods In Rs.
1	CRXU9718975	1012406 dated 11.11.2024 (RUD-04)	Pahiya Sales Pvt. Ltd.	Mobile accessories CTH: -85299090	8,03,01,000
2	OCAU9503825	1012407 dated 11.11.2024 (RUD-05)	Pahiya Sales Pvt. Ltd.	Ladies Garments CTH: - 62069000 Mobile accessories CTH: -85299090	8,53,00,706
3	INKU6432045	1012408 dated 11.11.2024 (RUD-06)	Pahiya Sales Pvt. Ltd.	Ladies Garments CTH: - 62069000 Mobile accessories CTH: -85299090	8,58,03,216
4	CRXU9983541	1012409 dated 11.11.2024 (RUD-07)	Pahiya Sales Pvt. Ltd.	Ladies Garments CTH: - 62069000 Mobile accessories CTH: -85299090	8,52,48,138
5	CAXU9315954	1012410 dated 11.11.2024 (RUD-08)	Pahiya Sales Pvt. Ltd.	Ladies Garments CTH: - 62069000 Mobile accessories CTH: -85299090	8,56,34,520
TOTAL					42,22,87,580/-

3.1.3 Further, during the course of panchnama proceedings dated 30.11.2024, Shri Shailesh Lavadiya had informed the officers that the importer of said consignments was M/s Pahiya Sales Pvt. Ltd. and he had received an email on 18.10.2024 from the said firm enquiring about space for warehousing of the said goods. He had further informed that he agreed to provide space for warehousing of the said goods in the warehouse of

his firm namely M/s Shiv Trading Co. Thereafter, upon the directions of the above importer firm, the above referred 05 (five) Bills of Entry all dated 11.11.2024 were filed by his firm namely M/s Shiv Trading Co. with the KASEZ authorities.

3.1.4 During the course of panchnama proceedings dated 30.11.2024, Shri Shailesh Lavadiya, authorized person of M/s Shiv Trading Co. had also submitted the **copy of agreement bearing Certificate No. IN-DL82073629967879W dated 06.11.2024 entered into with M/s Pahiya Sales Pvt. Ltd. [RUD-09]**. The said agreement dated 06.11.2024 were entered into for movement of the goods from the port to the warehousing unit and subsequent storage of the goods namely screen guard and other mobile accessories, mobile cover cases and Jeans Pant (Men and Women Winter Garments) between M/s Shiv Trading Co. and M/s Pahiya Sales Private Limited.

3.1.5 Further, he had also submitted the Bills of Lading in respect of the above shown 05 (five) Bills of Entries (**collectively marked as RUD-10**) during the course of panchnama proceedings dated 30.11.2024. Whereas, examination of the said Bills of Lading revealed that, in the Original Bills of Lading the consignor was shown as M/s. AG Events & M/s. Allure International Trading FZ LLC and the consignee was shown as **M/s Aman Contrans India Pvt. Ltd.** However, House Bills of Lading were issued by M/s Unitex International Forwarders (HK) Ltd., wherein the shipper was shown as M/s. Seasky Shipper Ltd., Hong Kong for the importer M/s Pahiya Sales Pvt. Ltd. On being enquired the reason for the same, Shri Shailesh Lavadiya had informed that he was not aware as to why the original BLs were surrendered and house bills of lading were issued in this case and he had further stated that the shipping line should be enquired about the same.

3.2 Search proceedings at the premises of M/s Aman Contrans India Pvt. Ltd.

3.2.1 Whereas, search proceedings were conducted at the premises of M/s Aman Contrans India Pvt. Ltd. situated at Plot No. 120, DC-2, Gandhidham, Kutch-370201, under panchnama dated 30.11.2024 (**RUD-11**) in the presence of **Shri Avinash Loungani, Manager** of the aforesaid firm and **Shri Vinod Lokesh Karwani, Director** of M/s Aman Contrans Inida Pvt. Ltd. by the Officers of SIIB, Kandla Customs Commissionerate. During the course of panchnama proceedings dated 30.11.2024, copies of Master and House Bills of Lading, Bills of Entry, invoices and other documents related to the above referred 05 (five) containers imported by M/s PSPL were recovered.

3.2.2 Whereas, during the course of panchnama proceedings dated 30.11.2024, **voluntary statement of Shri Vinod Lokesh Karwani, Director** of M/s Aman Contrans India Pvt. Ltd. was recorded (**RUD-12**) u/s 108 of the Customs Act, 1962 wherein he had stated that M/s Flexi World Freight Brokers LLC, UAE, vide email dated 31.10.2024 had appointed M/s Aman Contrans India Pvt. Ltd. as their agent in respect of the above referred five (05) containers. He had further stated that the House Bills of Lading were issued by M/s Unitex International Forwarding (HK) Ltd. and that they were responsible for issuing NOC to the shipping line, M/s Blue Marlin Container Line Pvt. Ltd. after receipt of local charges from the consignees, namely M/s Pahiya Sales Pvt. Ltd. He had also stated that handling charges of ₹2,500/- per Bill of Lading was collected from the

consignee and further that consolidated IGM was filed by M/s Blue Marlin Container Line Pvt. Ltd. with corresponding Master and House Bill of Lading details.

3.3 Search proceedings at the premises of M/s. Blue Marlin Container Line Pvt. Ltd.

3.3.1 Whereas, search proceedings dated 30.11.2024 were initiated at the premises of M/s. Blue Marlin Container Line Pvt. Ltd. situated at Office No. 102, Sector-8, Sunshine Arcade-2, Near D-Mart, Gandhidham-370201. During the course of panchnama proceedings dated 30.11.2024 at the above referred premises of M/s Blue Marlin Container Line Pvt. Ltd, Gandhidham **(RUD-13)**, the premises was found to be locked. Further, upon enquiry with the **Manager of the aforesaid firm namely Ms. Naina Maheshwari** over telephone (Mobile No.9898844773), the team of officers was informed that she was at Ahmedabad and other employees were also out of Gandhidham. Further, she had expressed her inability to make available any person to join the search proceedings. Accordingly, the above referred office premises of M/s. Blue Marlin Container Line Pvt. Ltd was sealed with paper seal on 30.11.2024 and panchnama proceedings were concluded.

3.3.2 Subsequently, search proceedings dated 02.12.2024 were conducted at the above referred premises of M/s. Blue Marlin Container Line Pvt. Ltd in the presence of Shri Parth Thaker, Customer Service Executive and Ms. Naina Maheshwari, Branch Manager of the aforesaid firm. During the course of panchnama proceedings dated 02.12.2024 **(RUD-14)**, copies of Master Bills of Lading issued by their Dubai agent and other documents relevant to the imports vide the above referred 05 (five) containers were withdrawn by the Officers of SIIB, Kandla Customs Commissionerate.

3.3.3 During the course of panchnama proceedings dated 02.12.2024, **voluntary statement of Ms. Naina Maheshwari, Manager of M/s. Blue Marlin Container Line Pvt. Ltd. u/s 108 of the Customs Act, 1962 (RUD-15)** was also recorded wherein she had stated the following: -

(i) that the five (05) Bills of Lading were issued on behalf of the container line by their Dubai agent, M/s. Vudix Shipping LLC, UAE;

(ii) that, as per records, all consignments were destined to Kandla, and accordingly the IGM port code was declared as INIXY1, with the consignee shown as M/s. Aman Contrans India Pvt. Ltd., Gandhidham in the Cargo Declaration (Form-III);

(iii) that if the consignments were destined to KASEZ, the same would have been declared in the EDI system and the containers would have been transported directly from Kandla Port to KASEZ;

(iv) that no console IGM was filed for change of consignee and as all consignments were destined to Gandhidham, the containers were moved to A.V. Joshi CFS for customs clearance;

(v) that an arrival notice dated 02.11.2024 was issued to M/s. Aman Contrans India Pvt. Ltd. for submission of KYC documents. That, on receipt of the KYC documents of M/s. Shiv Trading Co. on 11.11.2024, the same were not accepted as the name did not appear on the Master Bill of Lading;

(vi) that, upon receipt of surrender requests for the Bills of Lading from the shipper through M/s. Vudix Shipping LLC, UAE, M/s. Aman Contrans India Pvt. Ltd. had submitted Bill-wise Undertakings-cum-Letters of Indemnity, declaring themselves as the consignee and the final place of delivery as Kandla. Thereafter, upon receipt of all dues, Delivery Orders were issued to M/s. Aman Contrans India Pvt. Ltd., the consignee.

4. EXAMINATION OF THE 05 (FIVE) CONTAINERS:

4.1 Whereas, examination of the above referred 05 (five) containers as detailed in **Table-2** above was conducted at the premises of M/s A.V. Joshi CFS, Kandla during the period from **03.12.2024 to 05.12.2024** under panchnama proceedings in the presence of independent panch witnesses, Shri Shailesh Lavadiya, authorized signatory for the importer firm namely M/s Pahiya Sales Private Limited, Officers of SOG, Gandhidham, authorized representative of M/s A.V. Joshi CFS, Director of M/s. Aman Contrans India Pvt. Ltd. and the authorized representative of M/s. Blue Marlin Container Line Pvt. Ltd. Summary of the examination of the containers under panchnama proceedings has been shown in **Table-4** below:

Table-4

Examination (Panchnama date)	Container NO.	BE No. & Date	Importer	Description of Goods
03.12.2024 (RUD-16)	OCAU9503825	1012407 dated 11.11.2024	Pahiya Sales Pvt. Ltd.	Ladies Garments CTH:-62069000 Mobile accessories CTH:-85299090
04.12.2024 (RUD-17)	CRXU9983541	1012409 dated 11.11.2024	Pahiya Sales Pvt. Ltd.	Ladies Garments CTH:- 62089000 Mobile accessories CTH:-85299090
04.12.2024 (RUD-17)	CRXU9718975	1012406 dated 11.11.2024	Pahiya Sales Pvt. Ltd.	Mobile accessories CTH:-85299090
05.12.2024 (RUD-18)	CAXU9315954	1012410 dated 11.11.2024	Pahiya Sales Pvt. Ltd.	Ladies Garments CTH:- 62069000 Mobile accessories CTH:-85299090
05.12.2024 (RUD-18)	INKU6432045	1012408 dated 11.11.2024	Pahiya Sales Pvt. Ltd.	Ladies Garments CTH:- 62069000 Mobile accessories CTH:-85299090

Further, in the subsequent paragraphs, findings made upon examination of the above referred 05 (five) containers pertaining to import consignments of M/s Pahiya Sales Private Limited has been discussed in details.

4.2 Examination of Container No. OCAU9503825 (BoE No. 1012407 dated 11.11.2024):

Whereas, the examination of container no. OCAU9503825, imported vide Bill of Entry No. 1012407 dated 11.11.2024, filed by M/s. Shiv Trading Co., Shed No. 167, KASEZ, Gandhidham, on behalf of the importer firm namely M/s. Pahiya Sales Pvt. Ltd., was conducted under panchnama proceedings dated 03.12.2024 [RUD-16] at the premises of M/s A.V. Joshi CFS, Gandhidham. During the course of examination/panchnama proceedings dated 03.12.2024, upon opening the container, it was found that the cargo was packed in the form of corrugated boxes of different sizes. It was also observed that all packages bore serial numbers and/or markings indicating the contents therein. Accordingly, the boxes were segregated for detailed examination. The details of the goods found during examination are shown as under (Table-5):

Table-5

Sr. No.	HSN Code	ITEM	Item Description	No. of Carton	Total No. of Pcs	No. of Carton	Total No. of Pcs	No. of Carton	Total No. of Pcs
				Declared Item As per Packing List	Goods found as per physical Examination	Difference or undeclared Items			
1	85299090	Mobile Accessories	Collection of 04 Pcs of 3D Design Swappable Inserts Screen Protection	46	4600	46	4600	0	0
2	85299090	Mobile Accessories	10.1 inch Samsung 3X invisible Shield Glass Screen Protection with EZ Apply	49	2450	59	2950	10	500
3	85299090	Mobile Accessories	3X invisible Shield Glass Screen Protection with EZ Apply	49	2450	78	3900	29	1450
4	85299090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	58	3480	78	4680	20	1200
5	85299090	Mobile Accessories	3X invisible Shield Glass Screen Protection with EZ Apply	163	8150	198	9900	35	1750
6	85299090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	144	8460	167	10020	23	1560
7	85299090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	121	7260	141	8460	20	1200
8	85299090	Mobile Accessories	Devices with Accessories Feathuring and QI- enabled	71	1136	94	1504	23	368

9	62069000	Ladies Garments	Women/ Girls Dresses-Robes Others Textile Material	175	8470	175	8470	0	0
10	85299090	Mobile Accessories	3X invisible Shield Glass Screen Protection with EZ Apply	100	5000	137	6850	37	1850
11	85299090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	259	4140	292	4672	33	532
12	85299090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	67	2800	125	5000	58	2200

The destuffing sheet issued by M/s A V Joshi, the custodian and **Annexure-A** prepared under panchnama dated 03.12.2024 in respect of container no. OCAU9503825 showing the excess quantity found during the panchnama proceedings as reproduced above have been enclosed with the panchnama dated 03.12.2024 which has been relied upon in the instant case as **RUD-16**.

Thus, examination of the container no. OCAU9503825, imported vide Bill of Entry No. 1012407 dated 11.11.2024 had revealed that goods were mis-declared in terms of quantity in as much as during the physical verification of the goods, goods were found to be in excess than the quantity declared in the packing list.

4.3 Examination of Container Nos. CRXU9983541 (BoE No. 1012409 dated 11.11.2024) and CRXU9718975 (BoE No. 1012406 dated 11.11.2024):

Whereas, the examination proceedings in respect of the container no.s CRXU9983541 (BoE No. 1012409 dated 11.11.2024) and CRXU9718975 (BoE No. 1012406 dated 11.11.2024) were conducted under **common panchnama proceedings dated 04.12.2024** which has been relied upon in the instant case as **RUD-17**. The findings recorded under such panchnama proceedings have been discussed at length in the subsequent paragraphs.

4.3.1 Container No. CRXU9983541 (BoE No. 1012409 dated 11.11.2024)

(i) During the course of examination/panchnama proceedings dated 04.12.2024, it was observed that the goods were packed in differently sized corrugated boxes which seemed to be **very dusty and old**. Subsequent to the de-stuffing of the container, the boxes were opened and it was observed that the goods comprised of **mobile screen protector guards, covers for different mobile** e.g. I-phone X, I-phone Xs, I-phone Xs Max, LG 08, Samsung Galaxy J3, Samsung Note 10 etc. of **ZAGG brand of China** and it was also observed that the goods also included various type of ladies' garments i.e. jacket, sweaters, top & pants etc. of **COCCI brand of China** inside the boxes.

(ii) Further, during the course of examination/panchnama proceedings dated 04.12.2024, it was also observed that **on most of the mobile accessory master cartons, the manufacturer's stickers were removed** but some mobile accessories

boxes / cartons were found to be affixed with such manufacturer's stickers. **As per the said affixed stickers, the goods were manufactured and packed during the period 2019 to 2021.**

(iii) For the ease of reference, images of the following corrugated boxes which have been incorporated in the panchnama dated 04.12.2024 wherein stickers were found to be affixed on the corrugated boxes showing clearly **the manufacturing dates to be April-2019 (left box) and March-2019 (right box)** and the **expiry date to be clearly mentioned as 18.01.2022** on one of the corrugated boxes (left box) is reproduced as under: -



(iv) Proceeding further, during the course of examination of the goods imported vide container no. CRXU9983541 (BoE No. 1012409 dated 11.11.2024), **mis-matches were found between the details in respect of the imported goods as mentioned in the packing list and the goods physically inventoried during the course of examination/panchnama proceedings dated 04.12.2024.** The differences/mis-matches noticed have been appended to the Panchnama dated 04.12.2024 as **Annexure-B** thereto and for the sake of ease of reference, the same is reproduced as below (**Table-6**):

Table-6

Sr. No	HSN Code	ITEM	Item Description	Model of ITEM/ITEM of the Brand Name as per examination	No. of Carton	Total No. of Pcs	No. of Carton	Total No. of Pcs	No. of Carton	Total No. of Pcs
					Declared Item As per Packing List	Goods found as per physical Examination	Difference or undeclared Items			
1	62069000	Ladies Garments	Women/ Girls Dresses-Robes Other Textile Material	Ladies Jacket, Top, Pant, Jeans, Sweater etc.	125	8880	125	3170	0	-5710
2	62089990	Ladies Garments	Ladies & Girls Dresses Shirts, tops, Blouses made of other textile materials for covering upper parts of Body	Ladies Jacket, Medical gown etc.	50	6500	49	1125	-1	-5375
3	85299090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	Mophie Battery Case of iphone 7 magnetic case, ifrogz Bluetooth Speaker, Samsung Galaxy Note 10+ protective sheet, Samsung Tab protective sheet etc.	201	12060	192	11520	-9	-540
4	85299090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	Protective Sheet of iphone 6, iphone6s, Mophie Battery Case of Samsung Note 8 and unbranded protective sheets etc.	164	8200	167	8350	3	150
5	85299090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	Protective Sheet of iphone X, iphone Xs, iphone X Max, Samsung Galaxy Tab etc.	301	15050	304	15200	3	150
6	85299090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	Protective Sheet of iphone X, iphone Xs, iphone X Max, Samsung Galaxy J3, Samsung Galaxy Note 10+, LG K40 etc.	101	6060	97	5820	-4	-240
7	85299090	Mobile Accessories	Devices with Accessories Feathuring and Qi- enabled	Protective Sheet of I pad Air 02 with case and samsung galaxy Note 10+ etc	50	3000	52	3120	2	120
8	85299090	Mobile Accessories	10.1-inch Samsung 3X invisible Shield Glass Screen Protection with EZ Apply	Protective Sheet of Samsung Galaxy S7 Edge and samsung galaxy Note 10+ etc	100	5000	129	6450	29	1450
9	85299090	Mobile Accessories	3X invisible Shield Glass Screen Protection with EZ Apply	Protective Sheet of Samsung Galaxy J3/J3 3rd Gen, Iphone X/XS/Xs Max and samsung galaxy S8+ etc	350	17500	349	17450	-1	-50
10	85299090	Mobile Accessories	3X invisible Shield Glass Screen	Protective Sheet of Samsung Galaxy J3/J3 3rd Gen,	250	12500	250	12500	0	0

			Protection with EZ Apply	Samsung Galaxy Tab S2 Iphone Xs Max and samsung galaxy S8, Samsung Galaxy J2 etc						
11	85299090	Mobile Accessories	3X invisible Shield Glass Screen Protection with EZ Apply	Protective Sheet of iphone X, iphone Xs, iphone X Max etc.	187	9350	188	9400	1	50
12	85299090	Mobile Accessories	Collection of 04 Pcs of 3D Design Swappable Inserts Screen Protection	Protective Sheet of iphone X, iphone Xs, iphone X Max LG- G8 etc.	67	6700	67	6700	0	0

Thus, from examination of the container no. CRXU9983541 (BoE No. 1012409 dated 11.11.2024), the following is observed: -

- (a) the packages/corrugated boxes appeared to be very dusty and old;**
- (b) the goods were found to be mobile screen protector guards, covers for different mobiles and various type of ladies' garments;**
- (c) the goods appeared to be of Chinese origin;**
- (d) that, on most of the mobile accessory master cartons manufacturer's stickers were removed but some mobile accessories boxes / cartons were found affixed with such manufacturer's stickers. As per the said affixed stickers, the goods were manufactured and packed during the period 2019 to 2021.**
- (e) that, the manufacturer's stickers found affixed on some of the boxes also revealed that the goods had expired;**
- (f) goods were found to be mis-declared in as much as differences/variations were found in the quantities declared in the Bill of Entry (Packing List) and goods founds during the course of physical verification; and**

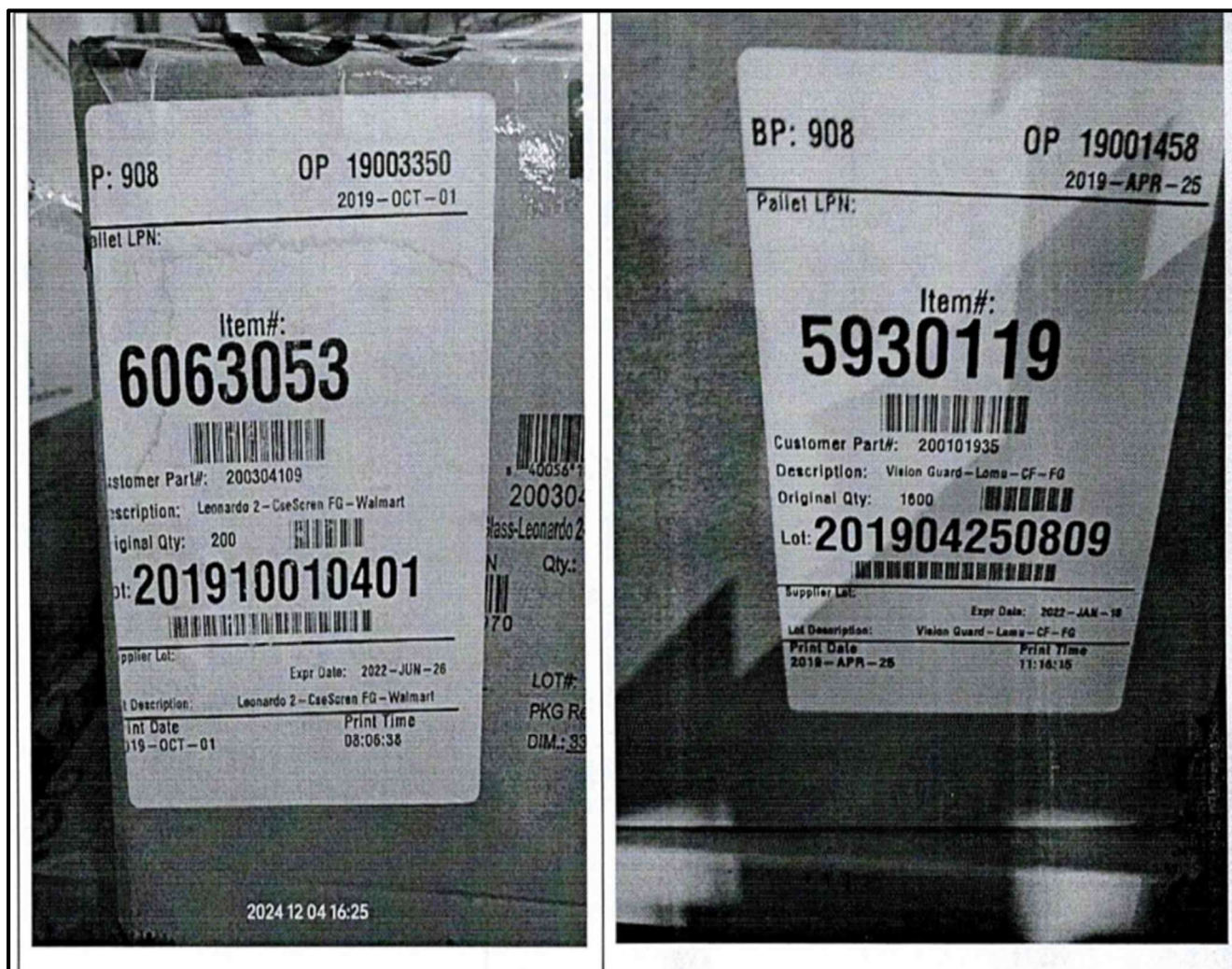
4.3.2 Container No. CRXU9718975 (BoE No. 1012406 dated 11.11.2024)

As stated in **Para 4.3** above, the examination of container no. CRXU9718975 (BoE No. 1012406 dated 11.11.2024) were conducted under common panchnama proceedings dated 04.12.2024 which has been relied upon in the instant case as **RUD-17**. During the course of examination/panchnama proceedings, it was observed that:

- (i) the cargo was packed in corrugated boxes of different sizes. Further, consequent upon de-stuffing of the said container, it was observed that all the packages were having either some serial numbered affixed or some marking regarding the goods therein. Upon unboxing of the boxes, it is found that boxes consisting of various types of mobile screen guards, protectors and back covers for different mobiles e.g. Iphone Xs Max, Iphone 8/7/6, Samsung Galaxy Note 10 plus etc. of ZAGG and Gear4 Brand of China;**
- (ii) most of the brown colored master carton boxes were very dusty and packaging seems to be very old. It was also observed that on most of the mobile accessory master cartons, manufacturers stickers found removed but some mobile accessories boxes**

were found to be affixed with manufacturer's stickers. As per the said affixed stickers, **the goods were manufactured and packed during the period 2019 to 2021;**

For the ease of reference, images of the following corrugated boxes which have been incorporated in the panchnama dated 04.12.2024 wherein stickers were found to be affixed on the corrugated boxes showing clearly **the manufacturing dates to be April-2019 (right box) and October-2019 (left box)** and the **expiry date to be clearly mentioned as January-2022 and June-2022** respectively is reproduced as under: -



(iv) Proceeding further, during the course of examination of the goods imported vide container no. CRXU9718975 (BoE No. 1012406 dated 11.11.2024), **mis-matches were found between the details in respect of the imported goods as mentioned in the packing list and the goods physically inventoried during the course of examination/panchnama proceedings dated 04.12.2024.** The differences/mis-matches noticed have been appended to the Panchnama dated 04.12.2024 as **Annexure-C** thereto and for the sake of ease of reference, the same is reproduced as below (**Table-7**):

Table-7

Sr. No	HSN Code	ITEM	Item Description	Model of ITEM/ITEM of the Brand Name as per examination	No. of Carton	Total No. of Pcs	No. of Carton	Total No. of Pcs	No. of Carton	Total No. of Pcs
					Declared Item As per Packing List	Goods found as per physical Examination	Difference or undeclared Items			

1	85299 090	Mobile Accessories	3X invisible Shield Glass Screen Protection with EZ Apply	Protective Sheet/Shield of iphone X Max, Clear 4D Designer Case etc.	500	25000	902	45100	402	20100
2	85299 090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	Invisible Protective Sheet of Samsung Galaxy Note 10+, Gear 4 LG Stylo 4 Case and unbranded Protective Sheets etc.	500	30000	683	40980	183	10980
3	85299 090	Mobile Accessories	10.1-inch Samsung 3X invisible Shield Glass Screen Protection with EZ Apply	VU Clear Case I Phone Case 6/6s/7/8, Samsung Galaxy Note 10+ etc.	100	5000	118	5900	18	900
4	85299 090	Mobile Accessories	Devices with Accessories Featuring and Qi- enabled	Protective Sheet/shield IPhone Case 6/6s/7/8, Samsung Galaxy Note 10+ etc.	100	5000	134	6700	34	1700
5	85299 090	Mobile Accessories	Collection of 04 Pcs of 3D Design Swappable Inserts Screen Protection	Protective Sheet/shield IPhone Case 6/6s/7/8, Samsung Galaxy Note 10+ etc.	300	30000	374	37400	74	7400

Thus, from examination of the container no. CRXU9718975 (BoE No. 1012406 dated 11.11.2024), the following is observed: -

- (a) the packages/corrugated boxes appeared to be very dusty and old;**
- (b) the goods were found to be mobile screen protector guards, covers for different mobiles;**
- (c) the goods appeared to be of Chinese origin;**
- (d) that, on most of the mobile accessory master cartons manufacturer's stickers were removed but some mobile accessories boxes / cartons were found affixed with such manufacturer's stickers. As per the said affixed stickers, the goods were manufactured and packed during the period 2019 to 2021.**
- (e) that, the manufacturer's stickers found affixed on some of the boxes also revealed that the goods had expired; and**
- (f) goods were found to be mis-declared in as much as differences/variations were found in the quantities declared in the Bill of Entry (Packing List) and goods founds during the course of physical verification.**

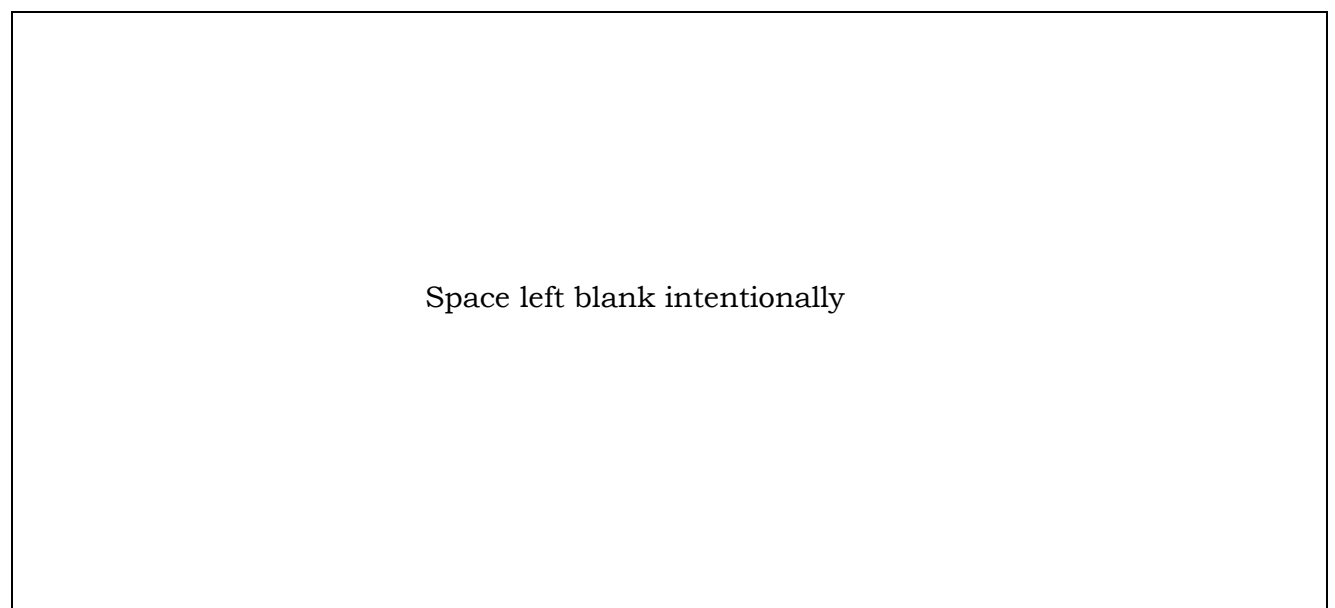
4.4 Examination of Container No. CAXU9315954 (BoE No.1012410 dated 11.11.2024) and Container No. INKU6432045 (BoE No. 1012408 dated 11.11.2024).

Whereas, the examination proceedings in respect of the container no. s CAXU9315954 (BoE No. 1012410 dated 11.11.2024) and INKU6432045 (BoE No. 1012408 dated 11.11.2024) were conducted under common panchnama proceedings dated 05.12.2024 which has been relied upon in the instant case as **RUD-18**. The findings recorded under such panchnama proceedings has been discussed at length in the subsequent paragraphs.

4.4.1 Container No. CAXU9315954 (BoE No. 1012410 dated 11.11.2024).

(i) During the course of examination/panchnama proceedings, it was observed that inside the container, cargo was packed in corrugated boxes which were **dusty and old**. Upon de-stuffing of the container, the boxes were opened and it was observed that goods comprised of mobile screen guard's protector for different mobile models e.g. Iphone X, Iphone Xs, Iphone Xs Max, Samsung Galaxy J3, Samsung Note 10 etc. of **ZAGG brand of China** and it was also found that there existed various type of ladies' garments i.e. jacket, sweaters, top & pants etc. of **COCCI brand of China**.

(ii) Further, it was also observed that **on most of the mobile accessory master cartons, the manufacturers stickers were found to be removed** from the master cartons with the help of cutter, but few master cartons were found affixed with manufacturer's stickers. As per the said affixed stickers, the **goods were manufactured and packed during the period 2019 to 2021**. During the course of panchnama proceedings dated 05.12.2024, the officers had taken sample photograph of the one such manufacturer's printed sticker found affixed on few master cartons and further they had taken photograph of a carton, from which stickers were found removed as evidence. For the ease of reference, such images incorporated in the panchnama dated 05.12.2024 have been reproduced below.





From the above reproduced image, it is observed that **the manufacturing dates has been clearly mentioned to be May-2019 (left box) and the expiry date has been mentioned as February-2022** on one of the corrugated boxes (left box) found during the panchnama proceedings. It can also be seen that in respect of the master cartons shown on the right side, the **manufacturer's sticker has been removed.**

(iv) Proceeding further, during the course of examination of the goods imported vide container no. CAXU9315954 (BoE No. 1012410 dated 11.11.2024), **mis-matches were found between the details in respect of the imported goods as mentioned in the packing list and the goods physically inventoried during the course of examination/panchnama proceedings dated 05.12.2024.** The differences/mis-matches noticed have been appended to the Panchnama dated 05.12.2024 as **Annexure-D** thereto and for the sake of ease of reference, the same is reproduced as below (**Table-8**):

Table-8

Sr. No.	HSN Code	ITEM	Item Description	Model of ITEM/ITEM of the Brand Name as per examination	No. of Carton	Total No. of Pcs	No. of Carton	Total No. of Pcs	No. of Carton	Total No. of Pcs
					Declared Item As per Packing List	Goods found as per physical Examination	Difference or undeclared Items			
1	62069000	Ladies Garments	Women/ Girls Dresses- Robes	Ladies Jacket, Top, Pant, Jeans, Sweator etc.	150	9100	160	4768	10	-4332

			Outthers Textile Material							
2	85299090	Mobile Accessories	3X invisible Shield Glass Screen Protection with EZ Apply	Protective Sheet of iphone X, iphoneXs, iphone X Max, Samsung Galaxy J3/J3 V 3rd Gen etc.	500	25000	543	27150	43	2150
3	85299090	Mobile Accessories	10.1-inch Samsung 3X invisible Shield Glass Screen Protection with EZ Apply	Protective Sheet of iphone X, iphoneXs, iphone X Max, Samsung Galaxy J3/J3 V 3rd Gen etc.	650	32500	702	35100	52	2600
4	85299090	Mobile Accessories	Collection of 04 Pcs of 3D Design Swappable Inserts Screen Protection	Protective Sheet of iphone X, iphone Xs, iphone X Max, Samsung Galaxy J3/J3 V 3rd Gen etc.	200	20000	0	0	-200	-20000
5	85299090	Mobile Accessories	3X invisible Shield Glass Screen Protection with EZ Apply	Protective Sheet of iphone X, iphone Xs, iphone X Max, Samsung Galaxy J3/J3 V 3rd Gen etc.	42	2100	265	13250	223	11150

Thus, from examination of the container no. CAXU9315954 (BoE No. 1012410 dated 11.11.2024), the following is observed: -

- (a) the packages/corrugated boxes appeared to be very dusty and old;**
- (b) the goods were found to be mobile screen protector guards, covers for different mobiles and various type of ladies' garments;**
- (c) the goods appeared to be of Chinese origin;**
- (d) that, on most of the mobile accessory master cartons manufacturer's stickers were removed but some mobile accessories boxes / cartons were found affixed with such manufacturer's stickers. As per the said affixed stickers, the goods were manufactured and packed during the period 2019 to 2021.**
- (e) that, the manufacturer's stickers found affixed on some of the boxes also revealed that the goods had expired;**
- (f) goods were found to be mis-declared in as much as differences/variations were found in the quantities declared in the Bill of Entry (Packing List) and goods founds during the course of physical verification; and**
- (g) goods were mis-declared in as much as the goods actually declared in the Bill of Entry (Packing List) were not found during the course of physical verification (Entry No. 4 of Table-8).**

4.4.2 Container No. INKU6432045 (BoE No. 1012408 dated 11.11.2024).

(i) During the course of examination/panchnama proceedings, it was observed that inside the container, cargo was packed in corrugated boxes which were **dusty and old**. Upon de-stuffing of the container, the boxes were opened and it was observed that goods comprised of mobile screen guards protector for different mobile models e.g. Iphone X, Iphone Xs, Iphone Xs Max, Samsung Galaxy J3, Samsung Note 10 etc. of **ZAGG brand of China** and it was also found that there were various type of ladies garments i.e. jacket, sweaters, top & pants etc. of **COCCI brand of China**.

(ii) Further, it was also observed that **on most of the mobile accessory master cartons, the manufacturers stickers were found to be removed** from the master cartons with the help of cutter, but few master cartons were found affixed with manufacturer's stickers. As per the said affixed stickers, the **goods were manufactured and packed during the period 2019 to 2021**.

(iv) Proceeding further, during the course of examination of the goods imported vide container no. INKU6432045 (BoE No. 1012408 dated 11.11.2024), **mis-matches were found between the details in respect of the imported goods as mentioned in the packing list and the goods physically inventoried during the course of examination/panchnama proceedings dated 05.12.2024**. The differences/mis-matches noticed have been appended to the Panchnama dated 05.12.2024 as **Annexure-E** thereto and for the sake of ease of reference, the same is reproduced as below (**Table-9**):

Table-9

Sr. No.	HSN Code	ITEM	Item Description	Model of ITEM/ITEM of the Brand Name as per examination	No. of Carton	Total No. of Pcs	No. of Carton	Total No. of Pcs	No. of Carton	Total No. of Pcs
					Declared Item As per Packing List	Goods found as per physical Examination	Difference or undeclared Items			
1	62069000	Ladies Garments	Women/ Girls Dresses-Robes Outhers Textile Material	Ladies Jacket, Top, Pant, Jeans, Sweator etc.	180	8944	180	4791	0	-4153
2	85299090	Mobile Accessories	Crystal Clear Anti Yellowing & Anti Jaunissement Protective Case/ Cover	Protective Sheet of iphone X, iphoneXs, iphone X Max, Samsung Galaxy J3/J3 V 3rd Gen etc.	700	42000	786	47160	86	5160
3	85299090	Mobile Accessories	3X invisible Shield Glass Screen Protection with EZ Apply	Protective Sheet of iphone X, IphoneXs, iphone X Max, Samsung Galaxy J3/J3 V 3rd Gen etc.	500	25000	574	28700	74	3700

4	85299090	Mobile Accessories	10.1-inch Samsung 3X invisible Shield Glass Screen Protection with EZ Apply	IphoneXs Max etc.	70	3500	70	3500	0	0
---	----------	--------------------	---	-------------------	----	------	----	------	---	---

Thus, from examination of the container no. INKU6432045 (BoE No. 1012408 dated 11.11.2024), the following is observed: -

- (a) the packages/corrugated boxes appeared to be very dusty and old;**
- (b) the goods were found to be mobile screen protector guards, covers for different mobiles and various type of ladies' garments;**
- (c) the goods appeared to be of Chinese origin;**
- (d) that, on most of the mobile accessory master cartons manufacturer's stickers were removed but some mobile accessories boxes / cartons were found affixed with such manufacturer's stickers. As per the said affixed stickers, the goods were manufactured and packed during the period 2019 to 2021.**
- (e) that, the manufacturer's stickers found affixed on some of the boxes also revealed that the goods had expired;**
- (f) goods were found to be mis-declared in as much as differences/variations were found in the quantities declared in the Bill of Entry (Packing List) and goods founds during the course of physical verification.**

5. SEIZURE OF GOODS.

5.1 Whereas, from the details of the examination/panchnama proceedings as discussed at length in **Para 4** above, it is forthcoming that the goods imported under the above referred 05 (five) Bills of Entry were found to be mis-declared during the course of the examination/panchnama proceedings conducted by the Officers of SIIB, Customs Kandla Commissionerate during the period from 03.12.2024 to 05.12.2024 in the presence of independent panch witnesses and Shri Shailesh Lavadiya, authorized representative of the importer firm namely M/s Pahiya Sales Private Limited, Officers of SOG, Gandhidham, authorized representative of M/s A.V. Joshi CFS, Director of M/s. Aman Contrans India Pvt. Ltd. and the authorized representative of M/s. Blue Marlin Container Line Pvt. Ltd.

5.2 In view of the above, as the goods imported by M/s Pahiya Sales Private Limited were found to be mis-declared, the same appeared to be liable for confiscation in terms of the provisions stipulated under Section 111 of the Customs Act, 1962. Therefore, vide **Seizure Memo dated 24.02.2025 bearing CBIC DIN: 20250271ML0000818528 (RUD-19)**, the goods imported by M/s Pahiya Sales Private Limited under the cover of the following **05 (five)** bills of entry filed on their behalf by M/s Shiv Trading Co. as shown in **Table-10** below were seized under the provisions of Section 110(1) of the Act *ibid.*

Table-10

Sr.	Container No.	BE No. and all dated 11.11.24	Master BL	Consignee	Notified Party	Comm. Invoice No. & date	Goods Description
1	CRXU9983541	1012409	BMLVUD IX00527	M/s. Pahiya Sales Pvt Ltd, New Delhi	M/s. Shiv Trading, KASEZ, Gandhidham	SSL/2742/24 dated 28.10.24	Ladies & Girls Readymade Garments, Mobile Accessories i.e. Screen Protection Sheet, Glass Protection Sheet etc.
2	OCAU9503825	1012407	BMLVUD IX00528			SSL/2710/24 dated 27.10.24	
3	CAXU9315954	1012410	BMLVUD IX00529			SSL/2763/24 dated 29.10.24	
4	INKU6432045	1012408	BMLVUD IX00530			SSL/2755/24 dated 29.10.24	
5	CRXU9718975	1012406	BMLVUD IX00532			SSL/2771/24 dated 30.10.24	

5.3 Subsequently, the seized goods imported by M/s Pahiya Sales Private Limited were handed over to the custodian, i.e. M/s A.V. Joshi CFS, Gandhidham-370201, under **Supratnama bearing CBIC DIN: 20250271ML0000818528 (RUD-20)**.

6. DETECTION OF MIS-DECLARATION OF VALUE.

6.1 Whereas, during the course of examination/panchnama proceedings conducted by the Officers of SIIB Kandla Customs Commissionerate during the period from 03.12.2024 to 05.12.2024, it was categorically observed that the goods imported by M/s Pahiya Sales Private Limited were basically various mobile accessories and ladies' garments. It was also an observation unambiguously recorded during such examination/panchnama proceedings that the manufacturer's stickers on most of the master cartons were removed. Further, in respect of few cartons wherein such manufacturer's stickers were found to be affixed, it was observed that the date of manufacturing of the goods appeared to be falling between the years 2019 to 2021. It is also on record that such manufacturer's stickers found affixed on some of the master cartons indicated that the goods had already expired before they were imported into India in November-2024. The panchnamas recorded during the period from 03.12.2024 to 05.12.2024 also revealed that the packages were found to be old and dusty and even the ladies garments appeared to be of very inferior quality. Therefore, it can be reasonably argued that the goods imported by M/s Pahiya Sales Private Limited were found to be old and in obsolete/expired condition and it further appears that the manufacturer's stickers were removed deliberately to suppress/hide the above facts.

6.2 **On the contrary, despite the goods being in old, obsolete condition (clear instances of goods being already expired) and manufactured between the years 2019 to 2021, the transaction value mentioned in the 05 (five) Bills of Entry filed at the time of import by M/s Pahiya Sales Private Limited in the month of November-2024 appeared to be exorbitantly high.** Given the condition of the goods observed during the course of examination/panchnama proceedings as narrated at **Para 4** above, the transaction value reported in such Bills of Entry did not appear to be the true transaction value and *prima-facie* appeared to be inflated. For the sake of ready reference, the assessable value of the goods as declared in the subject 05 Bills of Entry has been compiled in the form of **Table-11** below: -

Table-11

Sr. No.	Container No.	Importer Name	BE No. All dated 11.11.2024	Value declared in Bill of Entry (Rs.)
1	OCAU9503825	M/s Pahiya Sales Pvt. Ltd.	1012407	8,52,48,138
2	CRXU9983541		1012409	8,53,00,706
3	CRXU9718975		1012406	8,56,34,520
4	CAXU9315954		1012410	8,03,01,000
5	INKU6432045		1012408	8,58,03,216
Total				42,22,87,580




Thus, from **Table-11** above, it can be seen that the total assessable value of the goods imported vide the subject 05 (five) bills of entry was reported as **Rs.42,22,87,580/- (Rupees Forty Two Crores Twenty two Lakhs Eighty Seven Thousand Five Hundred Eighty Only)** which appeared to be on the higher side.

6.3 In view of the above, as the assessable value of the imported goods appeared to not correlate with the actual condition of the goods found during the course of physical examination under panchnama proceedings and the same appeared to be inflated, in order to arrive at the correct assessable value of the imported goods, opinion of the **Government-empaneled Chartered Engineer namely M/s. Sharani Associates**, was sought for determination of the value of the goods imported under the five (05) Bills of Entry, as detailed in **Table-11** above. Further, the Chartered Engineer vide valuation reports bearing **Ref.No.2801/4/Kandla/1 to 2801/4/Kandla/5 all dated 19.12.2025** had furnished the description and re-determined value of the imported goods which appeared to corroborate with the findings arising out of the examination conducted under panchnama proceedings of the subject import consignments by the Officers of SIIB Kandla Customs Commissionerate. For the ease of reference, relevant portion of the valuation reports bill of entry-wise have been reproduced in the subsequent paragraphs to bring greater clarity on the matter.

Space left blank intentionally

VALUATION REPORTS

6.3.1 Valuation Report Ref No. 2801/4/Kandla/1 dated 19.12.2025 in respect of import consignment covered under BoE No.1012409 dated 11.11.2024 (Container No. CRXU9983541) [RUD-21]

13619584/2020/SIIB-O/o Commr-CUS-Kandla		Phone: 9136289177, 9920657196
 Sharani Associates Chartered Engineer & IBBI Registered Valuer		Email: sharani1969@gmail.com GSTIN: 27AHNPM7371A1Z8
IBBI/RV/2020/14580	CAT-VII/74	M-123336-4
Ref. No. : 2801/4/Kandla/1	Date:19/12/2025	
<u>VALUATION REPORT</u>		
A work order for the valuation was received from the O/o the Joint Commissioner of Customs , Customs House, Kandla, Gujarat. We have carried out the inspection of the goods and the details are as furnished below:		
Purpose of Valuation	To know the realizable value of the goods	
Date of Inspection / Place	20/11/2025 M/s. AV Joshi., CFS, Kandla, Kutch, Gujarat -370230.	
Members Present During Inspection	Shri. Sandeep Modi (Appraiser- SIIB, Kandla) Shri Sandeep Kumar (Superintendent- SIIB, Kandla) Shri.Kundan Kumar (Preventive Officer- SIIB, Kandla) Mr. Shailesh (Importer Authorised Person)	
Bill of Entry No	1012409 & Dated 11.11.2024.	
Container No.	CRXU9983541- 40'	
Description of goods	Assorted Ladies Garment & Mobile protective case & Cover etc.	
Basis on which the value has been arrived at :		
<ul style="list-style-type: none">➤ All these items are produced/manufactured in China & USA (As seen on covers)➤ These are protective screen, Back cover, wireless charging covers, assorted garments and mobile accessories.➤ These models refer to year 2017 to 2021. Technology is upgrading very fast and such old models/size are either out of trend or not easily available in the market.➤ Phones and their models get up-gradation in size/model/ version very fast at least yearly for sure (Specially in the case of I-phones).		
 		Page 1

- On Physical observation, we found that these mobile accessories are old but unused. Their production months or years are between 2017-2021. We can say, almost all items are discontinued, Old, unused & in-no--fresh-stock situation in the market model mobiles & tablets Pcs. As far as packing of the goods are concerned, we observed that individual packing of the accessories are intact and in its original printed packing case whereas, big cartoon packs are different and don't belong to its original products. There were signs of water shipping in the container few places. Broken cartoons, dusty and loosing freshness.
- Apart from above, products like screen guards, covers etc have lost newness, loss of shelf life in plastic products. Scratches on screens, yellowishness and micro dusting affect the price as well.
- Above observations are enough to indicate that their market is shrunked and limited to only such customers who are still using old model phones/tablets/pcs. That also such customers wish to continue with their old items and exploring its accessories. Above facts and observations suggest, these accessories are out of the market and have almost nil market as on today or onwards. Therefore, value also corresponds to above facts.
- All accessories are made of plastic of its own kind. With the time, plastic looses its quality and prime. Apart from above, such feedings are already available to cater such on demand consumers.
- Ladies garment are of average Quality and finish. Packing is simple not as quality or branded items.
- Looking at the age, condition, marketability, availability of model. We suggest above values to the goods.
- These suggested value indicate current price with minor deviation. In future, price may change again.

Realizable Value of goods at present condition is : Rs. 59,96,900/-

(Rupees Fifty Nine Lakh Ninety Six Thousand and Nine Hundred Only)

Method : These are direct consumer products with direct market link. Simple market supply and demand. Market survey of the product is the best approach method to arrive the value.




NOTE:

- We refer various data, survey market and also refer previous auction offer for similar cargo.
- We have referred inventory and other records provided by the custodian. We have physically inspected the goods.
- We have no direct or indirect interest in the assets valued.
- All the above factors are taken in consideration for assessing the realizable value.
- 10-15% deviation in valuation is acceptable as per international standard of valuation.
- The Information Furnished above is true & correct to the best of our knowledge & belief.

This report is based entirely on the personal / my associate's inspection and is issued without any prejudice or favour nor bindings.




for SHARAN ASSOCIATES


SHAILAJA MASANAGI.
B.E (E&E), MIE, FIV
Chartered Engineers, Valuers
IBBI Reg. No. IBBI/RV/07/2022/14580



Note:- The above valuation report is accompanied by a detailed item-wise valuation report according to which the realizable value of the consignment importer under BoE No. 1012409 dated 11.11.2024 (Container No. CRXU9983541) was Rs.59,96,900/- (Rupees Fifty Nine Lakhs Ninety Six Thousand Nine Hundred Only)

6.3.2 Valuation Report Ref No. 2801/4/Kandla/2 dated 19.12.2025 in respect of import consignment covered under BoE No.1012407 dated 11.11.2024 (Container No. OCAU9503825) [RUD-22]

 Sharani Associates Chartered Engineer & IBBI Registered Valuer		Phone: 9136289177, 9920657196 Email: sharani1969@gmail.com GSTIN: 27AHNPM7371A1Z8
IBBI/RV/2020/14580	CAT-VII/74	M-123336-4
Ref. No. : 2801/4/Kandla/2	Date: 19/12/2025	
<u>VALUATION REPORT</u>		
A work order for the valuation was received from the O/o the Joint Commissioner of Customs , Customs House, Kandla, Gujarat. We have carried out the inspection of the goods and the details are as furnished below:		
Purpose of Valuation	To know the realizable value of the goods	
Date of Inspection / Place	20/11/2025 M/s. AV Joshi, CFS, Kandla, Kutch, Gujarat -370230.	
Members Present During Inspection	Shri. Sandeep Modi (Appraiser- SIIB, Kandla) Shri Sandeep Kumar (Superintendent- SIIB, Kandla) Shri.Kundan Kumar (Preventive Officer- SIIB, Kandla) Mr. Shailesh (Importer Authorised Person)	
Bill of Entry No	1012407 & Dated 11.11.2024.	
Container No.	OCAU9503825- 40'	
Description of goods	Assorted Ladies Garment & Mobile protective case & Cover etc.	
Basis on which the value has been arrived at :		
<ul style="list-style-type: none"> ➤ All these items are produced/manufactured in China & USA (As seen on covers) ➤ These are protective screen, Back cover, wireless charging covers, assorted garments and mobile accessories. ➤ These models refer to year 2017 to 2021. Technology is upgrading very fast and such old models/size are either out of trend or not easily available in the market. ➤ Phones and their models get up-gradation in size/model/ version very fast at least yearly for sure (Specially in the case of I-phones). 		
 		Page 1
Address : 302, 3rd Floor, Arenja Arcade, Sector - 17, Vashi, Navi Mumbai - 400703		

- On Physical observation, we found that these mobile accessories are old but unused. Their production months or years are between 2017-2021. We can say, almost all items are discontinued, Old, unused & in-no--fresh-stock situation in the market model mobiles & tablets Pcs. As far as packing of the goods are concerned, we observed that individual packing of the accessories are intact and in its original printed packing case whereas, big cartoon packs are different and don't belong to its original products. There were signs of water shipping in the container few places. Broken cartoons, dusty and loosing freshness.
- Apart from above, products like screen guards, covers etc have lost newness, loss of shelf life in plastic products. Scratches on screens, yellowishness and micro dusting affect the price as well.
- Above observations are enough to indicate that their market is shrinked and limited to only such customers who are still using old model phones/tablets/pcs. That also such customers wish to continue with their old items and exploring its accessories. Above facts and observations suggest, these accessories are out of the market and have almost nil market as on today or onwards. Therefore, value also corresponds to above facts.
- All accessories are made of plastic of its own kind. With the time, plastic looses its quality and prime. Apart from above, such feedings are already available to cater such on demand consumers.
- Ladies garment are of average Quality and finish. Packing is simple not as quality or branded items.
- Looking at the age, condition, marketability, availability of model. We suggest above values to the goods.
- These suggested value indicate current price with minor deviation. In future, price may change again.

Realizable Value of goods at present condition is : Rs. 36,07,880/-

(Rupees Thirty Six Lakh Seven Thousand Eight Hundred and Eighty only)

Method : These are direct consumer products with direct market link. Simple market supply and demand. Market survey of the product is the best approach method to arrive the value.

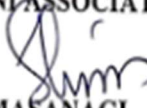


NOTE:

- We refer various data, survey market and also refer previous auction offer for similar cargo.
- We have referred inventory and other records provided by the custodian. We have physically inspected the goods.
- We have no direct or indirect interest in the assets valued.
- All the above factors are taken in consideration for assessing the realizable value.
- 10-15% deviation in valuation is acceptable as per international standard of valuation.
- The Information Furnished above is true & correct to the best of our knowledge & belief.

This report is based entirely on the personal / my associate's inspection and is issued without any prejudice or favour nor bindings.




for SHARANI ASSOCIATES


SHAILAJA MASANAGI.
B.E (E&E), MIE, FIV
Chartered Engineers, Valuers
IBBI Reg. No. IBBI/RV/07/2022/14586



Note:- The above valuation report is accompanied by a detailed item-wise valuation report according to which the realizable value of the consignment importer under BoE No. 1012407 dated 11.11.2024 (Container No. OCAU9503825) was Rs.36,07,880/- (Rupees Thirty Six Lakhs Seven Thousand Eight Hundred Eighty Only)

6.3.3 Valuation Report Ref No. 2801/4/Kandla/3 dated 19.12.2025 in respect of import consignment covered under BoE No.1012410 dated 11.11.2024 (Container No. CAXU9315954) [RUD-23]

 Sharani Associates Chartered Engineer & IBBI Registered Valuer	Phone: 9136289177, 9920657196 Email: sharani1969@gmail.com GSTIN: 27AHNPM7371A1Z8	
IBBI/RV/2020/14580	CAT-VII/74	M-123336-4
Ref. No. : 2801/4/Kandla/3	Date:19/12/2025	
<u>VALUATION REPORT</u>		
A work order for the valuation was received from the O/o the Joint Commissioner of Customs , Customs House, Kandla, Gujarat. We have carried out the inspection of the goods and the details are as furnished below:		
Purpose of Valuation	To know the realizable value of the goods	
Date of Inspection / Place	20/11/2025 M/s. AV Joshi., CFS, Kandla, Kutch, Gujarat -370230.	
Members Present During Inspection	Shri. Sandeep Modi (Appraiser- SIIB, Kandla) Shri Sandeep Kumar (Superintendent- SIIB, Kandla) Shri.Kundan Kumar (Preventive Officer- SIIB, Kandla) Mr. Shailesh (Importer Authorised Person)	
Bill of Entry No	1012410 & Dated 11.11.2024.	
Container No.	CAXU9315954- 40'	
Description of goods	Assorted Ladies Garment & Mobile protective case & Cover etc.	
Basis on which the value has been arrived at :		
<ul style="list-style-type: none">➤ All these items are produced/manufactured in China & USA (As seen on covers)➤ These are protective screen, Back cover, wireless charging covers, assorted garments and mobile accessories.➤ These models refer to year 2017 to 2021. Technology is upgrading very fast and such old models/size are either out of trend or not easily available in the market.➤ Phones and their models get up-gradation in size/model/ version very fast at least yearly for sure (Specially in the case of I-phones).		
 		Page 1

- On Physical observation, we found that these mobile accessories are old but unused. Their production months or years are between 2017-2021. We can say, almost all items are discontinued, Old, unused & in-no--fresh-stock situation in the market model mobiles & tablets Pcs. As far as packing of the goods are concerned, we observed that individual packing of the accessories are intact and in its original printed packing case whereas, big cartoon packs are different and don't belong to its original products. There were signs of water shipping in the container few places. Broken cartoons, dusty and loosing freshness.
- Apart from above, products like screen guards, covers etc have lost newness, loss of shelf life in plastic products. Scratches on screens, yellowishness and micro dusting affect the price as well.
- Above observations are enough to indicate that their market is shrinked and limited to only such customers who are still using old model phones/tablets/pcs. That also such customers wish to continue with their old items and exploring its accessories. Above facts and observations suggest, these accessories are out of the market and have almost nil market as on today or onwards. Therefore, value also corresponds to above facts.
- All accessories are made of plastic of its own kind. With the time, plastic looses its quality and prime. Apart from above, such feedings are already available to cater such on demand consumers.
- Ladies garment are of average Quality and finish. Packing is simple not as quality or branded items.
- Looking at the age, condition, marketability, availability of model. We suggest above values to the goods.
- These suggested value indicate current price with minor deviation. In future, price may change again.

Realizable Value of goods at present condition is : Rs. 37,35,200/-

(Rupees Thirty Seven Lakh Thirty Five Thousand Two Hundred only)

Method : These are direct consumer products with direct market link. Simple market supply and demand. Market survey of the product is the best approach method to arrive the value.




NOTE:

- We refer various data, survey market and also refer previous auction offer for similar cargo.
- We have referred inventory and other records provided by the custodian. We have physically inspected the goods.
- We have no direct or indirect interest in the assets valued.
- All the above factors are taken in consideration for assessing the realizable value.
- 10-15% deviation in valuation is acceptable as per international standard of valuation.
- The Information Furnished above is true & correct to the best of our knowledge & belief.

This report is based entirely on the personal / my associate's inspection and is issued without any prejudice or favour nor bindings.




for SHARANI ASSOCIATES


SHAILAJA MASANAGI
B.E (E&E), MIE, FIV
Chartered Engineers, Valuers
IBBI Reg. No. IBBI/RV/07/2023/14580



Note:- The above valuation report is accompanied by a detailed item-wise valuation report according to which the realizable value of the consignment importer under BoE No. 1012410 dated 11.11.2024 (Container No. CAXU9315954) was Rs.37,35,200/- (Rupees Thirty Seven Lakhs Thirty Five Thousand Two Hundred Only)

6.3.4 Valuation Report Ref No. 2801/4/Kandla/4 dated 19.12.2025 in respect of import consignment covered under BoE No.1012409 dated 11.11.2024 (Container No. CRXU9718975) [RUD-24]

 Sharani Associates Chartered Engineer & IBBI Registered Valuer		Phone: 9136289177, 9920657196 Email: sharani1969@gmail.com GSTIN: 27AHNPM7371A1Z8
IBBI/RV/2020/14580	CAT-VII/74	M-123336-4
Ref. No. : 2801/4/Kandla/4	Date: 19/12/2025	
<u>VALUATION REPORT</u>		
A work order for the valuation was received from the O/o the Joint Commissioner of Customs, Customs House, Kandla, Gujarat. We have carried out the inspection of the goods and the details are as furnished below:		
Purpose of Valuation	To know the realizable value of the goods	
Date of Inspection / Place	20/11/2025 M/s. AV Joshi, CFS, Kandla, Kutch, Gujarat -370230.	
Members Present During Inspection	Shri. Sandeep Modi (Appraiser- SIIB, Kandla) Shri Sandeep Kumar (Superintendent- SIIB, Kandla) Shri.Kundan Kumar (Preventive Officer- SIIB, Kandla) Mr. Shailesh (Importer Authorised Person)	
Bill of Entry No	1012408 & Dated 11.11.2024.	
Container No.	CRXU9718975- 40'	
Description of goods	Assorted Mobile protective case & Cover etc.	
Basis on which the value has been arrived at :		
<ul style="list-style-type: none"> ➤ All these items are produced/manufactured in China & USA (As seen on covers) ➤ These are protective screen, Back cover, wireless charging covers, and mobile accessories. ➤ These models refer to year 2017 to 2021. Technology is upgrading very fast and such old models/size are either out of trend or not easily available in the market. ➤ Phones and their models get up-gradation in size/model/ version very fast at least yearly for sure (Specially in the case of I-phones). 		
 		Page 1
Address : 302, 3rd Floor, Arenja Arcade, Sector - 17, Vashi, Navi Mumbai - 400703		

- On Physical observation, we found that these mobile accessories are old but unused. Their production months or years are between 2017-2021. We can say, almost all items are discontinued, Old, unused & in-no--fresh-stock situation in the market model mobiles & tablets Pcs. As far as packing of the goods are concerned, we observed that individual packing of the accessories are intact and in its original printed packing case whereas, big cartoon packs are different and don't belong to its original products. There were signs of water shipping in the container few places. Broken cartoons, dusty and loosing freshness.
- Apart from above, products like screen guards, covers etc have lost newness, loss of shelf life in plastic products. Scratches on screens, yellowishness and micro dusting affect the price as well.
- Above observations are enough to indicate that their market is shrinked and limited to only such customers who are still using old model phones/tablets/pcs. That also such customers wish to continue with their old items and exploring its accessories. Above facts and observations suggest, these accessories are out of the market and have almost nil market as on today or onwards. Therefore, value also corresponds to above facts.
- All accessories are made of plastic of its own kind. With the time, plastic loses its quality and prime. Apart from above, such feedings are already available to cater such on demand consumers.
- Looking at the age, condition, marketability, availability of model. We suggest above values to the goods.
- These suggested value indicate current price with minor deviation. In future, price may change again.

Realizable Value of goods at present condition is : Rs. 54,43,200/-

(Rupees Fifty Four Lakh Forty Three Thousand Two Hundred Only)

Method : These are direct consumer products with direct market link. Simple market supply and demand. Market survey of the product is the best approach method to arrive the value.

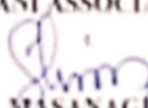


NOTE:

- We refer various data, survey market and also refer previous auction offer for similar cargo.
- We have referred inventory and other records provided by the custodian. We have physically inspected the goods.
- We have no direct or indirect interest in the assets valued.
- All the above factors are taken in consideration for assessing the realizable value.
- 10-15% deviation in valuation is acceptable as per international standard of valuation.
- The Information Furnished above is true & correct to the best of our knowledge & belief.

This report is based entirely on the personal / my associate's inspection and is issued without any prejudice or favour nor bindings.




for SHARANI ASSOCIATES


SHAILAJA MASANAGI
B.E (E&E), MIE, FIV
Chartered Engineers, Valuers
IBBI Reg. No. IBBI/RV/07/2022/44580



Note:- The above valuation report is accompanied by a detailed item-wise valuation report according to which the realizable value of the consignment importer under BoE No. 1012409 dated 11.11.2024 (Container No. CRXU9718975) was Rs.54,43,200/- (Rupees Fifty Four Lakhs Forty Three Thousand Two Hundred Only)

6.3.5 Valuation Report Ref No. 2801/4/Kandla/5 dated 19.12.2025 in respect of import consignment covered under BoE No.1012408 dated 11.11.2024 (Container No. INKU6432045) [RUD-25]

 Sharani Associates Chartered Engineer & IBBI Registered Valuer		Phone: 9136289177, 9920657190 Email: sharani1969@gmail.com GSTIN: 27AHNPM7371A1Z8
IBBI/RV/2020/14580	CAT-VII/74	M-123336-4
Ref. No. : 2801/4/Kandla/5	Date: 19/12/2025	
<u>VALUATION REPORT</u>		
A work order for the valuation was received from the O/o the Joint Commissioner of Customs , Customs House, Kandla, Gujarat. We have carried out the inspection of the goods and the details are as furnished below:		
Purpose of Valuation	To know the realizable value of the goods	
Date of Inspection / Place	20/11/2025 M/s. AV Joshi, CFS, Kandla, Kutch, Gujarat -370230.	
Members Present During Inspection	Shri. Sandeep Modi (Appraiser- SIIB, Kandla) Shri Sandeep Kumar (Superintendent- SIIB, Kandla) Shri.Kundan Kumar (Preventive Officer- SIIB, Kandla) Mr. Shailesh (Importer Authorised Person)	
Bill of Entry No	1012408 & Dated 11.11.2024.	
Container No.	INKU6432045- 40'	
Description of goods	Assorted Ladies Garment & Mobile protective case & Cover etc.	
Basis on which the value has been arrived at :		
<ul style="list-style-type: none"> ➤ All these items are produced/manufactured in China & USA (As seen on covers) ➤ These are protective screen, Back cover, wireless charging covers, assorted garments and mobile accessories. ➤ These models refer to year 2017 to 2021. Technology is upgrading very fast and such old models/size are either out of trend or not easily available in the market. ➤ Phones and their models get up-gradation in size/model/ version very fast at least yearly for sure (Specially in the case of I-phones). 		
 		Page 1
22		

- On Physical observation, we found that these mobile accessories are old but unused. Their production months or years are between 2017-2021. We can say, almost all items are discontinued, Old, unused & in-no--fresh-stock situation in the market model mobiles & tablets Pcs. As far as packing of the goods are concerned, we observed that individual packing of the accessories are intact and in its original printed packing case whereas, big cartoon packs are different and don't belong to its original products. There were signs of water shipping in the container few places. Broken cartoons, dusty and loosing freshness.
- Apart from above, products like screen guards, covers etc have lost newness, loss of shelf life in plastic products. Scratches on screens, yellowishness and micro dusting affect the price as well.
 - Above observations are enough to indicate that their market is shrinked and limited to only such customers who are still using old model phones/tablets/pcs. That also such customers wish to continue with their old items and exploring its accessories. Above facts and observations suggest, these accessories are out of the market and have almost nil market as on today or onwards. Therefore, value also corresponds to above facts.
 - All accessories are made of plastic of its own kind. With the time, plastic looses its quality and prime. Apart from above, such feedings are already available to cater such on demand consumers.
 - Ladies garment are of average Quality and finish. Packing is simple not as quality or branded items.
 - Looking at the age, condition, marketability, availability of model. We suggest above values to the goods.
 - These suggested value indicate current price with minor deviation. In future, price may change again.

Realizable Value of goods at present condition is : Rs. 38,93,050/-

(Rupees Thirty Eight Lakh Ninety Three Thousand and Fifty Only)

Method : These are direct consumer products with direct market link. Simple market supply and demand. Market survey of the product is the best approach method to arrive the value.





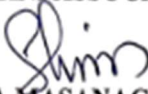
**Sharani
Associates**

NOTE:

- We refer various data, survey market and also refer previous auction offer for similar cargo.
- We have referred inventory and other records provided by the custodian. We have physically inspected the goods.
- We have no direct or indirect interest in the assets valued.
- All the above factors are taken in consideration for assessing the realizable value.
- 10-15% deviation in valuation is acceptable as per international standard of valuation.
- The Information Furnished above is true & correct to the best of our knowledge & belief.

This report is based entirely on the personal / my associate's inspection and is issued without any prejudice or favour nor bindings.

for SHARANI ASSOCIATES


SHAILAJA MASANAGI.
B.E (E&E), MIE, FIV
Chartered Engineers, Valuers
IBBI Reg. No. IBBI/RV/07/2022/14580



Note:- The above valuation report is accompanied by a detailed item-wise valuation report according to which the realizable value of the consignment importer under BoE No. 1012408 dated 11.11.2024 (Container No. INKU6432045) was Rs.38,93,050/- (Rupees Thirty Eight Lakhs Ninety Three Thousand Fifty Only)

6.4 Comparative analysis between the valuation of the imported goods as per the valuation reports dated 19.12.2025 submitted by the Chartered Engineer and the assessable value declared in the Bills of Entry filed by the importer firm.

Whereas, upon comparing the values as reported by the Chartered Engineer namely M/s Sharani Associates in their Valuation Reports bearing reference no. REF No.: 2801/4/Kandla/1 to REF No.: 2801/4/Kandla/5 all dated 19.12.2025 vis-à-vis the assessable value reported by the importer firm namely M/s Pahiya Sales Private Limited in the Bills of Entry filed by them, it appears that **there existed a difference amounting to Rs. 39,96,11,350/- (Rupees Thirty-Nine Crores Ninety-Six Lakhs Eleven Thousand Three Hundred Fifty Only)** as shown in **Table-12** below:-

Table-12

Sr. No.	Container No.	Importer Name	BE No. All dated 11.11.2024	Value declared in Bill of Entry (Rs.)	Realizable value as per valuation report (Rs.)	Difference/ Excess Value reported in the BoE(s) (Rs.)
1	OCAU9503825	M/s Pahiya Sales Pvt. Ltd.	1012407	8,52,48,138	59,96,900	7,92,51,238
2	CRXU9983541		1012409	8,53,00,706	36,07,880	8,16,92,826
3	CRXU9718975		1012406	8,56,34,520	37,35,200	8,18,99,320
4	CAXU9315954		1012410	8,03,01,000	54,43,200	7,48,57,800
5	INKU6432045		1012408	8,58,03,216	38,93,050	8,19,10,166
6	TOTAL			42,22,87,580	2,26,76,230	39,96,11,350

Thus, upon such comparison as shown in Table-12 above, it is clearly forthcoming that the importer firm namely M/s Pahiya Sales Private Limited appear to have grossly inflated the assessable value in the Bills of Entries filed by them. It is pertinent to mention here that the assessable values declared in the Bills of Entries filed by the above importer firm were approximately 19 (nineteen) times the value of the imported goods ascertained by the Chartered Engineer indicating that the imported goods were over-valued. It further appears from such comparison that the assessable value of the imported goods was hyper-inflated mechanically and deliberately.

6.5 Key observations/comments made in the Valuation Reports submitted by the Chartered Engineer.

6.5.1 Whereas, upon careful perusal of the Valuation Reports submitted by the Chartered Engineer bearing reference no. s REF No.: 2801/4/Kandla/1 to REF No.: 2801/4/Kandla/5 all dated 19.12.2025, it is observed that key insights have been provided for arriving at the valuation with specific remarks on the imported goods and the method for arriving at the valuation. For the sake of ease of reference, the insights/observations/remarks passed by the Chartered Engineer namely **M/s Sharani Associates [IBBI Reg No. IBBI/RV/07/2022/14580]** in the valuation report bearing no. Ref No.2801/4/Kandla/1 are reproduced *verbatim* as under: -

Insights/observations/remarks passed by the Chartered Engineer namely M/s Sharani Associates in the valuation report bearing no. Ref No.2801/4/Kandla/1 dated 19.12.2025.

Basis on which the value has been arrived at :

- All these items are produced/manufactured in China & USA (As seen on covers)
- These are protective screen, Back cover, wireless charging covers, assorted garments and mobile accessories.
- These models refer to year 2017 to 2021. Technology is upgrading very fast and such old models/size are either out of trend or not easily available in the market.
- Phones and their models get up-gradation in size/model/ version very fast at least yearly for sure (Specially in the case of I-phones).



Page | 1



- On Physical observation, we found that these mobile accessories are old but unused. Their production months or years are between 2017-2021. We can say, almost all items are discontinued, Old, unused & in-no--fresh-stock situation in the market model mobiles & tablets Pcs. As far as packing of the goods are concerned, we observed that individual packing of the accessories are intact and in its original printed packing case whereas, big cartoon packs are different and don't belong to its original products. There were signs of water shipping in the container few places. Broken cartoons, dusty and loosing freshness.
- Apart from above, products like screen guards, covers etc have lost newness, loss of shelf life in plastic products. Scratches on screens, yellowishness and micro dusting affect the price as well.
- Above observations are enough to indicate that their market is shrunk and limited to only such customers who are still using old model phones/tablets/pcs. That also such customers wish to continue with their old items and exploring its accessories. Above facts and observations suggest, these accessories are out of the market and have almost nil market as on today or onwards. Therefore, value also corresponds to above facts.

- Apart from above, products like screen guards, covers etc have lost newness, loss of shelf life in plastic products. Scratches on screens, yellowishness and micro dusting affect the price as well.
- Above observations are enough to indicate that their market is shrunk and limited to only such customers who are still using old model phones/tablets/pcs. That also such customers wish to continue with their old items and exploring its accessories. Above facts and observations suggest, these accessories are out of the market and have almost nil market as on today or onwards. Therefore, value also corresponds to above facts.
- All accessories are made of plastic of its own kind. With the time, plastic loses its quality and prime. Apart from above, such feedings are already available to cater such on demand consumers.
- Ladies garment are of average Quality and finish. Packing is simple not as quality or branded items.
- Looking at the age, condition, marketability, availability of model. We suggest above values to the goods.
- These suggested value indicate current price with minor deviation. In future, price may change again.

Realizable Value of goods at present condition is : Rs. 59,96,900/-

(Rupees Fifty Nine Lakh Ninety Six Thousand and Nine Hundred Only)

Method : These are direct consumer products with direct market link. Simple market supply and demand. Market survey of the product is the best approach method to arrive the value.

NOTE:

- We refer various data, survey market and also refer previous auction offer for similar cargo.
- We have referred inventory and other records provided by the custodian. We have physically inspected the goods.
- We have no direct or indirect interest in the assets valued.
- All the above factors are taken in consideration for assessing the realizable value.
- 10-15% deviation in valuation is acceptable as per international standard of valuation.
- The Information Furnished above is true & correct to the best of our knowledge & belief.

This report is based entirely on the personal / my associate's inspection and is issued without any prejudice or favour nor bindings.

for **SHARANI ASSOCIATES**

SHAILAJA MASANAGI

B.E (E&E), MIE, FIV

Chartered Engineers, Valuers

IBBI Reg. No. IBBI/RV/07/2022/14580



6.5.2 Similar observations have been made by the Chartered Engineer across all the above referred Valuation Reports bearing Ref No. 2801/4/Kandla/1 to Ref No. 2801/4/Kandla/5. Whereas, from the above reproduced insights/observations/remarks passed by the Chartered Engineer, it can be clearly observed that they have

paid **due weightage to the origin of the goods, period of manufacturing, packaging of the goods, condition of the goods examined during the course of valuation, marketability of the goods, correlation of value with the market demand, quality and finish (in case of ladies garments), market survey of the product to arrive at the value etc.** Thus, it appears that the above referred valuation reports submitted by the Chartered Engineer have been prepared after taking into consideration all the key parameters governing valuation of the imported goods viz. mobile accessories and ladies' garments.

6.6 Acceptability of Chartered Engineer's Report:

6.6.1 Whereas, as discussed *supra* in **Para 6.5** above, the valuation reports dated 19.12.2025 *interalia* refer to specific observations in respect of the imported mobile accessories and ladies' garments, which indicate that the over-valuation was deliberate and intentional. Such observations are summarized below:

- The mobile accessories pertained to old and discontinued models, with manufacturing period ranging from 2017 to 2021, and such models are either out of trend or not available in the current market.
- On physical examination, the goods were found to be old but unused, with loss of newness and shelf life, including issues such as yellowing, scratches, and micro-dust, adversely affecting market value.
- The market for such accessories is extremely limited, restricted only to users of outdated devices, indicating negligible present market demand.
- The ladies' garments were found to be of average quality and finish, with simple and non-branded packing, not commensurate with the high values declared.

From the above observations, it is evident that the imported goods, having past production/manufacturing periods and having limited or negligible commercial viability, did not justify the exorbitantly high declared values in the Bills of Entry, thereby clearly indicating gross inflation of value at the time of import intentionally.

6.6.2 Further, it is pertinent to mention here that **the valuation reports dated 19.12.2025 appear to be correct in as much as the observations as reproduced *supra* correspond to the findings recorded during the panchnama proceedings dated 03.12.2025 to 05.12.2025 in as much as that during such examination proceedings the packages were found to be old and dusty, manufacturing period on some of the manufacturer's stickers was found to be 2019 to 2021, goods were found to be expired at the time of their import and further that on most of the master cartons, the manufacturer's sticker was found to be removed which appears to have been done intentionally to suppress the condition of the goods especially being old and expired.**

Thus, in conspectus of the above it appears that the Valuation Reports bearing Reference No.s REF No.: 2801/4/Kandla/1 to 2801/4/Kandla/5 all dated 19.12.2025 appear to be acceptable in as much as they capture all the essential parameters required for arriving at a fair valuation of the imported goods as discussed *supra* and further that

the observations reported in the valuation reports corroborate with the actual findings recorded during examination/panchnama proceedings dated 03.12.2025 to 05.12.2025.

7. MIS-CLASSIFICATION OF GOODS:

7.1 Whereas, in terms of Section 46(4) and Section 46(4A) of the Customs Act, 1962, it is a statutory obligation cast upon every importer **to make a true, complete, and accurate declaration of all particulars relating to the imported goods, including but not limited to description, quantity, quality, value, and all elements constituting the assessable value, and to ensure the authenticity and correctness of all supporting documents furnished at the time of import.** Therefore, it appears that all goods/items imported into India must be classified under the appropriate applicable Customs Tariff Heading (CTH) as per the First Schedule of the Customs Tariff Act, 1975.

7.2 Whereas, from the findings as recorded during the course of panchnama proceedings dated 03.12.2024 to 05.12.2024 as discussed *supra* at Para 4 above, it is forthcoming that the goods imported by M/s Pahiya Sales Private Limited can be broadly divided into two categories namely: -

- (i) **Mobile Accessories (Protective Screen Guards and case/covers)**
- (ii) **Ladies Garments.**

7.3 Whereas, from scrutiny of the Bills of Entry filed by M/s Shiv Trading Co. (the warehousing unit) on behalf of the importer firm namely M/s Pahiya Sales Private Limited, it is forthcoming that across the 05 (five bills of entries), they have declared the following CTH as shown in **Table-13** below:-

Table-13

Sr. No.	Item/Goods imported under cover of subject 05 (five) Bills of Entries all dated 11.11.2024	CTH Declared in the subject 05 (five) Bills of Entries all dated 11.11.2024
1	Mobile Accessories (Protective Screen Guards and Case/Covers)	85299090-Others
2	Ladies Garments	62089990-Others
		62069000-Others

7.4 Whereas, as far as the classification of ladies' garments is concerned, it appears that the same has been correctly classified under CTH: 62089990/62069000. **However, the classification of mobile accessories under CTH: 85299090 appears to be incorrect in as much as the same appears to be classified under CTH: 70072190 (for mobile protective screen guards) and CTH: 39269099 (for mobile case/covers).** The same has been explained in the subsequent paragraphs.

7.5 Mis-Classification of Mobile Accessories (Protective Screen Guards and case/covers).

(i) Whereas, as discussed *supra*, M/s Pahiya Sales Private Limited have classified the mobile accessories in the nature of protective screen guards under CTH:85299090- Others. For the sake of ease of reference, the relevant text of the Customs Tariff Act, 1975 covering the HS Code 8529 is reproduced *verbatim* as under: -

HS Code	Item Description
8529	<i>Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528</i>

(ii) Whereas, from the item description available under HS Code 8529 as provided under the Customs Tariff Act, 1975, it has been explicitly mentioned that the Code would be applicable only **when the parts are suitable for use solely or principally with the apparatus of headings 8524 to 8528**. In order to illustrate the point further, the item descriptions as provided under HS Codes 8524 to 8528 have been reproduced *verbatim* as under: -

HS Code	Item Description
8524	<i>Flat Panel Display Module Whether or not incorporative touch sensitive screen</i>
8525	<i>Transmission Apparatus for radio broadcasting or Television, whether or not incorporating reception apparatus or sound recording or reproductive apparatus, television cameras, digital cameras and videocam recorders.</i>
8526	<i>Radar Apparatus, Radio Navigational aid apparatus and radio remote control apparatus</i>
8527	<i>Reception apparatus for radio broadcasting whether or not combined in the same housing with sound recording or reproductive appartus or a clock, radio broadcast receiver capable of operating without an external source of power</i>
8258	<i>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus Cathode-ray tube monitors:</i>

(iii) Thus, from the description of the HS Codes 8524 to 8528, it *prima-facie* appears that the mobile accessories (protective screen guards and covers) imported by M/s M/s Pahiya Sales Private Limited do not appear to be the parts which are suitable for use solely or principally **with the apparatus of headings 8524 to 8528 as described above in as much as they appear to be used principally or solely in mobile phones. Thus, the classification of mobile accessories under CTH:85299090 on part of the above importers appears to be prima-facie incorrect.**

7.6 Applicable Classification of Mobile Accessories:

(i) Whereas, as discussed *supra* at **Para 7.4** above, the correct classification in respect of the mobile accessories appears to be **CTH: 70072190 (for mobile protective screen guards) and CTH: 39269099 (for mobile protective case/covers)** in as much as the item description provided under the above CTH matches with the description of the said imported goods suitably. For the sake of ease of reference, the item description provided under the Customs Tariff Act, 1975 in respect of the above referred CTH Codes is reproduced *verbatim* as under: -

HS Code	Item Description
7007	<i>Safety glass, consisting of toughened (tempered) or laminated glass.</i>
700721	<i>-Laminated Safety Glass</i>
70072190	<i>---Other</i>

HS Code	Item Description
3926	<i>Other articles of plastics and articles of other materials of headings no.s 39.01 to 39.14</i>
392690	<i>-Others</i>
39269099	<i>---Others</i>
39269099	<i>----Others</i>

Thus, from the discussions made *supra*, it appears that the screen protection glass is either toughened glass or laminated glass for the safety of mobile screen and accordingly the said goods appear to be rightly classified under the CTH 70072190 (Other). Similarly, the goods viz. protective case for mobile etc. appears to be made of plastic and appear to be rightly classified under the CTH 39269099 (Other articles of plastics and articles of other materials, "Others"). It is further to be mentioned that despite their being mis-classification of CTH/HS Code, the duty structure under the declared CTH: 85299090-Others and the correct applicable CTH: 70072190 (for mobile protective screen guards) and CTH: 39269099 (for mobile protective case/covers) is the same.

Annexures-1 to 5 showing the correct classification of the imported goods bill of entry wise have been enclosed along with this show cause notice.

7.7 Intentional and Deliberate mis-classification of the imported goods.

(i) Whereas, from the discussions made in the foregoing **Para 7.5 & 7.6** above, it appears that the imported mobile accessories were mis-classified under CTH: 85299090 instead of the correct classification under CTH: 70072190 (for mobile protective screen guards and covers/cases) and CTH: 39269099 (for mobile protective case/covers).

(ii) Whereas, the above referred act of mis-classification appears to be deliberate and intentional to some extent in as much as, the warehousing unit M/s Shiv Trading Co. appears to be not authorized for warehousing of the imported goods falling under

CTH:70072190 in terms of the Letter of Approval issued to them by the KASEZ authorities for authorized operations.

(iii) As already stated, M/s Shiv Trading Co. having registered address at Ground and First Floor, Industrial Shed No. 167, Phase-1, Sector-2, Kandla Special Economic Zone (KASEZ), Gandhidham is a warehouse unit established in KASEZ. The said warehousing unit has been granted **Letter of Approval (LoA) bearing no. 12/2020-21 dated 21.09.2020** issued by the Joint Development Commissioner, KASEZ. M/s Shiv Trading Co. had filed total 05 (five) Bills of Entries for import of goods by the above importer namely M/s PSPL. Further, M/s Shiv Trading Co. had also entered into contract with the above importer firm for warehousing of the goods.

(iv) Whereas, upon scrutiny of the above referred LoA dated 21.09.2020 (as amended) submitted during the course of investigation, the said warehousing unit appears to have the requisite permission for warehousing of the goods falling under CTH:39269099. **However, as far as the warehousing permission of the goods falling under CTH:70072190, they do not appear to be authorized for warehousing of the said goods in as much as the said CTH has not been approved in the aforesaid LoA dated 21.09.2020.**

(v) Therefore, it appears that the mis-classification of the goods falling under CTH:70072190 wherein the goods were declared to be falling under incorrect CTH: 85299090 was deliberate and intentional on part of the importer firm namely M/s Pahiya Sales Private Limited in connivance with the warehousing unit M/s Shiv Trading Co. as they appeared to have the permission for the incorrect CTH:85299090 but lacked the same for the correct CTH:70072190. Thus, to overcome this lacunae, the mis-classification appears to have been done intentionally.

8. REJECTION OF TRANSACTION VALUE AND RE-DETERMINATION OF VALUE.

8.1. Statutory Obligation Of True And Correct Declaration Of Value

Whereas, in terms of Section 46(4) and Section 46(4A) of the Customs Act, 1962, it is a statutory obligation cast upon every importer to make a true, complete, and accurate declaration of all particulars relating to the imported goods, including but not limited to description, quantity, quality, value, and all elements constituting the assessable value, and to ensure the authenticity and correctness of all supporting documents furnished at the time of import. Whereas, in terms of Section 14 of the Customs Act, 1962, read with the **Customs Valuation (Determination of Value of Imported Goods) Rules, 2007**, the assessable value of imported goods shall be the transaction value, that is to say, the price actually paid or payable for the goods when sold for export to India, subject to the condition that such price is truthful, accurate, verifiable, and reflects the real commercial value of the goods, and further subject to the condition that no circumstance exists which may influence or distort such declared value.

8.2 Circumstances Rendering Declared Transaction Value Unacceptable

Whereas, in the present case, the cumulative declared assessable value of Rs. **₹42,22,87,580/- (Rupees Forty Two Crores Twenty two Lakhs Eighty Seven Thousand Five Hundred Eighty Only)** declared under Bills of Entry bearing no.s 1012406, 1012407, 1012408, 1012409 and 1012410 all dated 11.11.2024 **pertaining to M/s Pahiya Sales Private Limited** was examined in the light of the physical examination findings recorded under panchnama dated 03.12.2024 to 05.12.2024, the documentary evidence on record, and the subsequent valuation exercise, and it is observed that multiple serious and material discrepancies existed which rendered the declared transaction value unacceptable and unreliable for assessment purposes, for the following cumulative and inter-linked reasons:

8.2.1 Mis-declaration of quantity:

The physical examination of the goods revealed substantial excess quantities, shortages, and even undeclared goods as compared to the quantities declared in the commercial invoice and Bill of Entry which conclusively established that the quantity declared in the import documents was not truthful or accurate, thereby vitiating the declared transaction value at its very foundation.

8.2.2 Inconsistency between declared quantities and unit values:

Once the declared quantities themselves were found to be incorrect, the declared unit prices and total values automatically lose their credibility, as the value declared was based on quantities which were subsequently found to be factually incorrect.

8.2.3 Absence of corroborative financial evidence:

During the course of entire investigation, the importer firm namely M/s Pahiya Sales Private Limited have failed to provide any financial records including any bank remittance records, payment proofs, or accounting documents to substantiate the declared price, thereby raising serious doubt regarding the genuineness of the declared transaction value.

8.2.4 Unique nature of the goods:

Whereas, investigation has revealed that the imported goods were unique in as much as the goods appeared to have been manufactured between the years 2019 to 2021 and were found to be old and unused. Further, it is also established during the course of panchnama proceedings dated 03.12.2024 to 05.12.2024 that the manufacturer's stickers on most of the master cartons had been removed and a few such stickers found affixed on the master cartons revealed that the goods had already expired before they were imported into India vide the above referred 05 Bills of Entry all dated 11.11.2024. It has further been observed during the course of examination proceedings that even the ladies' garments were of inferior quality and unbranded. Thus, as the goods appeared to be unique in nature considering the attributes as discussed

above, no comparable valuation is available on record to ascertain the genuineness of the transaction value/ declared assessable value of the goods.

8.2.5 Mis-classification of goods:

As discussed *supra* at Para 7 above, the importer firm namely M/s Pahiya Sales Private Limited in connivance with the warehousing unit had resorted to mis-classification of the goods. Thus, such deliberate/intentional mis-classification of the imported goods casts a serious doubt of the declared assessable value of the goods.

8.3 INVOCATION OF RULE 12 OF THE VALUATION RULES

Whereas, in view of the above circumstances, there is reasonable doubt regarding the truth or accuracy of the declared value, warranting invocation of Rule 12 of the Customs Valuation Rules, 2007, which empowers rejection of the declared transaction value where the same is found to be incorrect, incomplete, or unverifiable. Whereas, the importer was afforded opportunity during investigation to substantiate the declared value with credible evidence; however, no documentary or financial evidence has been produced to dispel the doubts raised, and therefore the declared transaction value appears to be rightly rejectable.

8.4 ADOPTION OF REASONABLE METHOD FOR REDETERMINATION OF VALUE

(i) Whereas, upon rejection of the declared value, the assessable value is required to be redetermined using reasonable means consistent with the principles and general provisions of Section 14 of the Customs Act, 1962, and the Valuation Rules, without arbitrary enhancement.

(ii) As discussed *supra*, the transaction/assessable value declared by the importers in the Bills of Entry was found not acceptable as the true transaction value under the provisions of Section 14 of the Customs Act, 1962, read with Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and therefore the same appeared liable for rejection under Rule 12 of the CVR, 2007.

(iii) Consequently, the value of the imported goods is required to be re-determined by sequential application of Rules 4 to 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The relevant provisions of the said Rules are reproduced below:

“Rule 3. Determination of the method of valuation-

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

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

Provided that -

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

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

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

do not substantially affect the value of the goods;

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

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

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

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

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

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

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

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

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

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

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

Rule 4. Transaction value of identical goods. -

(1)(a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;

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

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

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

reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

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

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

Rule 5 (Transaction value of similar goods) :-

(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:

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

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

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

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

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions :-

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

Rule 8 of the CVR, 2007, stipulates that:-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

Rule 9 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

(iv) Determination of Value under Rule 9 of CVR, 2007:

Accordingly, Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 was applied to arrive at the correct value of the subject consignments, and the opinion of the Government-empaneled Chartered Engineer, M/s. Sharani Associates, was sought for determination of the value of the goods imported under the subject Five (05) Bills of Entry, as detailed in **Table-4** above.

8.4.1 Accordingly, samples of the imported goods were drawn under Panchnama dated 18.11.2025 [**RUD-26**] in the presence of the authorized person for the importers namely

Shri Shailesh Lavadiya, Manager of M/s A V Joshi CFS, independent witnesses and Government-recognized Registered Valuer, namely Ms. Shailaja Masanagi from M/s Sharani Associates, Mumbai, for independent valuation. Whereas, the Valuation Reports dated 19.12.2025 were issued by M/s Sharani Associates in respect of each of the 05 (five) Bills of Entries after carefully considering the origin of the goods, period of manufacturing, packaging of the goods, condition of the goods examined during the course of valuation, marketability of the goods, correlation of value with the market demand, quality and finish (in case of ladies garments), market survey of the product to arrive at the value etc. Thus, it appears that the above referred valuation reports submitted by the Chartered Engineer have been prepared after taking into consideration all the key parameters governing valuation of the imported goods viz. mobile accessories and ladies' garments. The valuer has estimated the aggregate value of the imported goods at **₹2,26,76,230/- (Rupees Two Crores Twenty Six Lakhs Seventy Six Thousand Two Hundred Thirty Only)** item-wise detailed and mathematically reconciled, which is significantly lower than the declared value viz. **₹42,22,87,580/- (Rupees Forty Two Crores Twenty two Lakhs Eighty Seven Thousand Five Hundred Eighty Only)**.

8.5 COMPARATIVE ANALYSIS ESTABLISHING GROSS OVERVALUATION

Whereas, a direct comparison between declared assessable value: **₹42,22,87,580/-** and re-determined assessable value: **₹2,26,76,230/-**, clearly appears to establish significant overvaluation to the extent of **₹39,96,11,350/- (Rupees Thirty-Nine Crores Ninety-Six Lakhs Eleven Thousand Three Hundred Fifty Only)** which appears to be not marginal or technical in nature but substantial, systematic, and indicative of deliberate suppression of actual value of the imported goods.

8.6 LEGAL CONSEQUENCES FLOWING FROM OVERVALUATION

Whereas, mis-declaration of value directly affects assessment of duty and constitutes a material violation of the Customs Act, 1962, and where such overvaluation is coupled with mis-declaration of quantity and absence of bona fide explanation, the goods become liable for confiscation under Section 111(l) & 111(m) of the Act. Whereas, the failure of the importer and its Director/Proprietor/Partners to provide any plausible explanation or evidence negating intent establishes that the overvaluation was done knowingly, willful, and intentional, thereby attracting penal provisions under Sections 112 and 114AA of the Customs Act, 1962

8.7 FINAL FINDING ON VALUATION

Therefore, in view of the foregoing facts, documentary evidence, physical examination findings and valuation exercise it appears that:

- (i) The declared transaction value of ₹42,22,87,580/- (Rupees Forty-Two Crores Twenty-Two Lakhs Eighty Seven Thousand Five Hundred Eighty Only) /-** was incorrect, incomplete, and unreliable;

(ii) The same is rejectable under Rule 12 of the Customs Valuation Rules, 2007;

(iii) The assessable value of ₹2,26,76,230/- (Rupees Two Crores Twenty-Six Lakhs Seventy-Six Thousand Two Hundred Thirty Only) estimated by the Registered Valuer represents the true and correct value of the imported goods for the purpose of assessment under Section 14 of the Customs Act, 1962.

9. STATEMENTS RECORDED DURING THE COURSE OF INVESTIGATION:

9.1 Statement of Importer– M/s. Pahiya Sales Pvt. Ltd.: (RUD-27)

Further, summons were issued to the importer M/s. Pahiya Sales Pvt. Ltd. on 23.04.2025. In response, Smt. Asha Sharma, Director of M/s. Pahiya Sales Pvt. Ltd., appeared and her statement was recorded on 08.05.2025. In her statement, she *inter alia* stated that Mr. Will Tong of M/s. Seasky Shipper Limited, Hong Kong (supplier) had been visiting the local market and that she had been in contact with him for the last two years. She stated that he suggested importing garments and mobile accessories for local trading, as she was also engaged in marketing mobile accessories.

She further stated that no payment had been made to the supplier and that the consignments imported by her were branded and in factory-packed condition. She claimed that the declared value was the actual value of the goods and that there was no suppression of value, and that the goods were intended for DTA clearance on payment of applicable customs duty. She also stated that the supplier had informed her telephonically that M/s. Aman Contrans India Pvt. Ltd. had been appointed as their agent in India for payment of container line charges. She further stated that due to the high amount of customs duty involved, she opted to warehouse the goods at KASEZ and intended to clear the goods into DTA in parts as per requirement.

Thereafter, summons were issued on 23.01.2026 for recording of statement, however, the said summons was not attended by M/s Pahiya Sales Private Limited or their authorized person.

9.2 Statement of KASEZ Warehousing Unit– M/s. Shiv Trading Co.: (RUD-28)

Further, summons were issued to KASEZ warehousing unit M/s. Shiv Trading Co. on 16.07.2025 for tendering a statement. In response, Shri Shailesh Babulal Lavadiya, Authorized Signatory of M/s. Shiv Trading Co., appeared and his statement was recorded on 30.07.2025. In his statement, he *inter alia* stated that M/s. Shiv Trading Co. is a proprietorship concern, with Shri Bishan Singh as the proprietor, and that he has been appointed as the authorized person of the firm.

He stated that Smt. Asha Sharma of M/s. Pahiya Sales Pvt. Ltd. had earlier visited M/s. Varsur Impex Pvt. Ltd., Kandla SEZ, and were advised to contact him. Thereafter, She visited his unit and informed him that they had previously imported goods through M/s. Varsur Impex Pvt. Ltd., and now intended to import goods and use M/s. Shiv

Trading Co. for warehousing purposes. Accordingly, he advised them to send their requirements to his official email ID (shivtradingkasez@gmail.com).

He further stated that he did not verify the credentials of the said persons. He received import-related documents through the email IDs of M/s. Pahiya Sales Pvt. Ltd. (pahiyasalesp@gmail.com). He stated that he only obtained KYC documents of the firms and their partners/directors and submitted the same to the KASEZ authorities.

He further stated that he received only House Bills of Lading from the importers through email, on the basis of which he filed the Bills of Entry.

9.3 Statement of Shri Vinod Lokesh Karwani, Director of M/s. Aman Contrans India Pvt. Ltd.:(RUD-29)

Further summons were issued to M/s. Aman Contrans India Pvt. Ltd. on 23.01.2026 and Shri Vinod Lokesh Karwani, Director of M/s. Aman Contrans India Pvt. Ltd. has appeared for tendering the statement on 05.02.2026 wherein he interalia stated that-

his firm is a registered freight forwarding service provider and was appointed as an agent by M/s Flexi World Freight Brokers LLC, UAE, to handle the subject five containers, pursuant to telephonic discussions followed by an email dated 31.10.2024. He reaffirmed his earlier statement dated 30.11.2024 and clarified that the nomination of his firm as agent had been discussed telephonically, prior to the said email and that his firm's name was shown as consignee in the Master Bill of Lading solely for the purpose of facilitating issuance of House Bills of Lading, as instructed by the overseas freight broker.

He further stated that his firm collected freight and other related charges from the actual importers, namely M/s Pahiya Sales Pvt. Ltd., and thereafter remitted the same to the shipping line, pursuant to which delivery orders were issued. He denied any wrongdoing in relation to the filing of the Import General Manifest (IGM) and stated that upon being informed by the shipping line that the IGM had already been filed, his firm caused filing of a consolidated IGM through M/s OMR Shipping, an authorized agent for filing consolidated IGMs.

He stated that his firm received an amount of Rs. 11,54,949/- from M/s Pahiya Sales Pvt. Ltd. towards line detention charges only. He disclaimed any role or responsibility in the declaration or valuation of the imported goods, stating that valuation does not fall within the purview of a freight forwarder. He also stated that neither he nor his firm had any prior acquaintance or relationship with M/s Pahiya Sales Pvt. Ltd., or M/s. Shiv Trading, KASEZ or any of the proprietors or directors of the said firms.

10. Relevant Legal Provisions:-

(A) Relevant provisions of the SEZ Act, 2005 and Rules made thereunder:

The SEZ Act, 2005

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

.....

(o) "import" means—

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

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

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

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

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

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

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

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

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

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

SEZ RULES, 2006

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

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

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

The Customs Act, 1962

1. Section 28, 28AA and 28AAA
2. Section 74 and 75
- 3 Section 111
4. Section 113
5. Section 115
6. Section 124
7. Section 135
8. Section 104

.....
.....

S.O. 2667(E).—In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government authorizes the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) and Commissioner of Central Excise in respect of offences under the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) and notified under the Act, for the reasons to be recorded in writing, to carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned.

RELEVANT PROVISIONS OF CUSTOMS ACT, 1962

Section 2 (14) of the Customs Act, 1962, “dutiable goods” means any goods which are chargeable to duty and on which duty has not been paid;

Section 46: Entry of goods on importation. –

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting ¹[electronically] ²[on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

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

(4A) The importer who presents a bill of entry shall ensure the following, namely:
(a) the accuracy and completeness of the information given therein;
(b) the authenticity and validity of any document supporting it; and
(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

Section 111 of the of the Customs Act, 1962- Confiscation of improperly imported goods, etc. as under

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

...

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

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

...

Section 112 of the Customs Act, 1962, penal provisions for improper importation of goods, etc. which read as under:

Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, -

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

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]

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

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

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

Section 114 AA of the Customs Act, 1962, Penalty for use of false and incorrect material.

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

Section 124 *prescribes the mandatory issuance of show cause notice before confiscation of goods, which read as under:*

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person –

a. *is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*

b. is given an opportunity of making a representation in writing within such reasonable time as maybe specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter: Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

SECTION 125 provides the Option to pay fine in lieu of confiscation as under:

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

Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, 3 [no such fine shall be imposed]:

Provided further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

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

(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

11. ROLE AND CULPABILITY OF THE NOTICEES.

11.1 ROLE AND CULPABILITY OF IMPORTER M/S. PAHIYA SALES PVT. LTD.:

From the discussions made in the foregoing paragraphs, it appears that M/s. Pahiya Sales Pvt. Ltd. had imported the goods declared as “mobile accessories and ladies’ garments” under the cover of five (05) Bills of Entry Nos. 1012406, 1012407, 1012408, 1012409 and 1012410, all dated 11.11.2024. Investigation conducted by this office has revealed that the said importer appeared to have resorted to mis-declaration of quantity on imported goods, classification of mobile accessories and further they had also resorted to mis-declaration of assessable value of the goods, wherein the value of the goods was deliberately inflated.

Investigation has revealed that the total assessable value declared in respect of the aforesaid five Bills of Entry was **Rs.42,22,87,580/-**. However, the investigation conducted by this office coupled with the valuation reports submitted by the Government-empaneled Chartered Engineer has revealed that the declared assessable value was not the true and correct value of the imported goods. Accordingly, the assessable value of the goods was re-determined which has come to **Rs.2,26,76,230/-** only. Accordingly, the goods appear to be grossly over-valued, and the difference in such value amounts to **Rs.39,96,11,350/-** which appears to be not marginal or technical in nature but substantial, systematic, and indicative of deliberate suppression of the actual value of the goods.

It appears that the importer, M/s Pahiya Sales Pvt. Ltd., has committed acts and omissions, including abetment and wilful mis-declaration, mis-classification in respect of the import of goods covered under five (05) Bills of Entry Nos. 1012406, 1012407, 1012408, 1012409 and 1012410, all dated 11.11.2024. Consequently, the said goods appear liable to confiscation under Sections 111(l) & 111(m) of the Customs Act, 1962, in as much as the value of the imported goods was deliberately mis-declared and there also existed mis-declaration in quantity declared in the subject bills of entry. Accordingly, M/s Pahiya Sales Pvt. Ltd. also appears liable to penalty as prescribed under Sections 112 of the Customs Act, 1962.

Further, it appears that M/s Pahiya Sales Pvt. Ltd. submitted incorrect and misleading documents and particulars before the Customs authorities at the time of import and warehousing of the said goods. It is also observed that incorrect documents containing false declarations were forwarded for the filing of import documents in respect of these consignments. Thus, M/s Pahiya Sales Pvt. Ltd. appears to have knowingly and intentionally made, signed, used, and/or caused to be made, signed, or used import and other related documents which were false or incorrect in material particulars, such as quantity, classification and value, with mala fide intent. Accordingly, M/s Pahiya Sales Pvt. Ltd. also appears liable to penalty under Section 114AA of the Customs Act, 1962.

11.2 Role and culpability of M/s. Shiv Trading Co., KASEZ

M/s Shiv Trading Co., having its registered address at Ground and First Floor, Industrial Shed No. 167, Phase-1, Sector-2, Kandla Special Economic Zone (KASEZ), Gandhidham, is a warehouse unit established in KASEZ. The said firm filed the Bills of Entry for import of the subject goods, namely “mobile accessories and ladies’ garments”, on behalf of the importer firm namely M/s Pahiya Sales Pvt. Ltd., without due verification of the credentials of the said importers as admitted in the statement of Shri Shailesh Lavadiya, authorized person of M/s Shiv Trading in his voluntary statement recorded u/s 108 of the Customs Act, 1962 on 30.07.2025.

During the course of investigation, the imported goods were found to be mis-declared in terms of quantity and valuation. The declared value of the goods imported under all five (05) Bills of Entry was **Rs. 42,22,87,580/-**. However, upon obtaining

valuation opinion from the Government-approved valuer, the value of the said goods was re-determined at **Rs. 2,26,76,230/-** only.

Investigation has further revealed that M/s Shiv Trading Co. appear to have connived with the importer firm namely M/s Pahiya Sales Pvt. Ltd. and had resorted to mis-classification of mobile accessories (protective screen guards). As discussed in **Para 7** above, investigation has revealed that while filing the Bills of Entry for the above importer firm, the CTH in respect of mobile accessories (protective screen guards) were shown as 85299090 for which they had permission for warehousing of the goods. However, the correct classification of the goods appeared to be under CTH:70072190 for which they did not have the requisite permission for warehousing the goods. However, to bypass this lacunae in their Letter of Approval dated 21.09.2020 (as amended), M/s Shiv Trading Co. in connivance with the said importer firm had deliberately mis-classified the goods under CTH:85299090 to be able to warehouse such goods. Therefore, it appears that the mis-classification of the goods falling under CTH:70072190 wherein the goods were declared to be falling under incorrect CTH: 85299090 was deliberate and intentional on part of the importer firm namely M/s Pahiya Sales Private Limited in connivance with the warehousing unit M/s Shiv Trading Co.

The above acts of commission and omission on the part of M/s Shiv Trading Co. rendered the said goods, having a declared value of Rs. **42,22,87,580/-**, liable to confiscation under Sections 111(l) & 111(m) of the Customs Act, 1962. Accordingly, M/s Shiv Trading Co. also appears liable to penalty under Sections 112 of the Customs Act, 1962.

Further, it appears that M/s Shiv Trading Co. submitted incorrect and misleading documents and particulars before the Customs authorities at the time of import and warehousing of the said goods. It is also observed that incorrect documents containing false declarations were forwarded for the filing of import documents in respect of these consignments. Thus, M/s Shiv Trading Co. appears to have knowingly and intentionally made, signed, used, and/or caused to be made, signed, or used import and other related documents which were false or incorrect in material particulars, such as quantity, classification and value, with mala fide intent. Accordingly, M/s Shiv Trading Co. also appears liable to penalty under Section 114AA of the Customs Act, 1962.

11.3 Role and culpability of Smt. Asha Sharma, Director of M/s Pahiya Sales Pvt. Ltd.:

Smt. Asha Sharma, Director of M/s Pahiya Sales Private Limited had appeared before the investigating officers in response to summons and tendered his voluntary statement on 08.05.2025 under Section 108 of the Customs Act, 1962, wherein she categorically stated that the day-to-day operations of the firm were being looked after by her and that all decisions relating to importation, warehousing, and clearance of goods were taken under her control and supervision. In her statement, Smt. Asha

Sharma has admitted that M/s Pahiya Sales Private Limited had been in contact with one person namely Mr. Will Tong from M/s Seasky Shipper Limited Hongkong since two years and on his advice the firm had given the order for import of the goods to Mr. Will Tong, thereby establishing his familiarity with the nature of goods and the commercial arrangements involved. She had further stated that the goods were warehoused for subsequent DTA clearance, but at no stage did she provide any evidences to establish that the mis-declaration of quantity, mis-classification and overvaluation detected during the examination were inadvertent or beyond his knowledge.

Despite being the person in charge of operations and having knowledge of the commercial arrangements, Smt. Asha Sharma had failed to produce any documentary evidence or explanation to rebut the findings of mis-declaration of quantity, mis-classification and overvaluation of goods.

Accordingly, it appears from the investigation that the mis-declaration of quantity, mis-classification and overvaluation of the imported goods occurred with the knowledge and consent of Smt. Asha Sharma, who, being the Director and key functionary of the firm, was responsible for ensuring compliance with the provisions of the Customs Act, 1962. Therefore, the acts and omissions on the part of Smt. Asha Sharma appear to have directly contributed to the filing of incorrect Bills of Entry and the attempted clearance of overvalued goods, rendering the goods liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962, and rendering her liable to penal action under Sections 112 and 114AA of the said Act.

12. FINAL FINDINGS ARISING OUT OF INVESTIGATION CONDUCTED AGAINST M/S PAHIYA SALES PRIVATE LIMITED

(i) The goods imported under the cover of five (05) Bills of Entry bearing no.s 1012406, 1012407, 1012408, 1012409 and 1012410, all dated 11.11.2024, imported by M/s. Pahiya Sales Pvt. Ltd. which were found to be mis-declared in terms of classification are required to be reclassified as per Customs Tariff Headings (CTH) as per **Annexure-1 to 5** attached with this Show Cause Notice.

(ii) The declared assessable value of Rs. 42,22,87,580/- in respect of the aforesaid (05) Bills of Entry 1012406, 1012407, 1012408, 1012409 and 1012410 all dated 11.11.2024 imported M/s. Pahiya Sales Pvt. Ltd. is liable to be rejected and the same is required to be re-determined as Rs. 2,26,76,230/- as per the valuation report of the Government-approved valuer under Rule 9 of the CVR, 2007.

(iii) The goods imported vide five (05) Bills of Entry bearing no.s 1012406, 1012407, 1012408, 1012409 and 1012410, all dated 11.11.2024, imported by M/s. Pahiya Sales Pvt. Ltd. which were found to be mis-declared in terms of quantity, classification and value as discussed in the foregoing paragraphs are liable to be confiscated under Sections 111(l) and 111(m) of the Customs Act, 1962;

(iv) Penalty is required to be imposed on M/s. Pahiya Sales Private Limited under Sections 112 and 114AA of the Customs Act, 1962.

(v) Penalty is required to be imposed on M/s. Shiv Trading Co. under Sections 112 and 114AA of the Customs Act, 1962.

(vi) Penalty is required to be imposed on Smt. Asha Sharma Director of Pahiya Sales Pvt. Ltd. under Sections 112 and 114AA of the Customs Act, 1962.

13.1 In view of the discussions made in the foregoing paragraphs of this Show Cause Notice, it appears that **M/s Pahiya Sales Private Limited, Shop No.-209, 2nd Floor, Krishna Mall, Plot No. 05, Sector 12, Dwarka South West Delhi, Delhi-110078** have contravened the provisions of the Customs Act, 1962 by mis-declaring the quantity, classification and value of the imported goods and by filing Bills of Entry containing incorrect particulars. Accordingly, M/s Pahiya Sales Private Limited are called upon to show cause to the Additional Commissioner, Kandla Customs Commissionerate having his office situated at Customs House, Near Balaji Temple, Kandla, District Kutch within 30 days from the receipt this notice as to why:

- (I) The goods imported under the cover of five (05) Bills of Entry bearing no.s 1012406, 1012407, 1012408, 1012409 and 1012410, all dated 11.11.2024, imported by M/s. Pahiya Sales Pvt. Ltd. which were found to be mis-declared in terms of classification should not be reclassified as per Customs Tariff Headings (CTH) as per Annexure-1 to 5 attached with this show cause notice.
- (II) The declared assessable value of Rs.42,22,87,580/- in respect of the aforesaid (05) Bills of Entry 1012406, 1012407, 1012408, 1012409 and 1012410 all dated 11.11.2024 imported M/s. Pahiya Sales Pvt. Ltd. should not be rejected and the same be re-determined as Rs. 2,26,76,230/- as per the valuation report of the Government-approved valuer under Rule 9 of the CVR, 2007.
- (III) The goods imported vide five (05) Bills of Entry bearing no.s 1012406, 1012407, 1012408, 1012409 and 1012410, all dated 11.11.2024, imported by M/s. Pahiya Sales Pvt. Ltd. which were found to be mis-declared in terms of quantity, classification and value as discussed in the foregoing paragraphs should not be held liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.
- (IV) Penalty should not be imposed on M/s. Pahiya Sales Private Limited under Section 112 for acts and omissions rendering the goods liable to confiscation.
- (V) Penalty should not be imposed on M/s. Pahiya Sales Private Limited under Section 114AA of the Customs Act, 1962 for knowingly making and using incorrect declarations and documents in connection with the importation of goods.

13.2 M/s Shiv Trading Co., Ground and First Floor, Industrial Shed No. 167, Phase-1, Sector-2, Kandla Special Economic Zone (KASEZ), Gandhidham are also called upon to show cause to the Additional Commissioner, Kandla Customs Commissionerate

having his office situated at Customs House, Near Balaji Temple, Kandla, District Kutch within 30 days from the receipt this notice as to why: -

(I) Penalty should not be imposed on M/s. Shiv Trading Co. under Section 112 of the Customs Act, 1962 for their role in the mis-declaration and attempted clearance of the impugned goods rendering the goods liable for confiscation;

(II) Penalty should not be imposed on M/s. Shiv Trading Co. under Section 114AA of the Customs Act, 1962 for knowingly making and using incorrect declarations and documents in connection with the importation of goods.

13.3 Smt. Asha Sharma, Director of M/s Pahiya Sales Private Limited is also called upon to show cause to the Additional Commissioner, Kandla Customs Commissionerate having his office situated at Customs House, Near Balaji Temple, Kandla, District Kutch within 30 days from the receipt this notice as to why:

(I) Penalty should not be imposed under Section 112 of the Customs Act, 1962 for her role in the mis-declaration and attempted clearance of the impugned goods rendering the goods liable for confiscation;

(II) Penalty should not be imposed under Section 114AA of the Customs Act, 1962 for knowingly making and using incorrect declarations and documents in connection with the importation of goods.

14. This Show Cause Notice is issued without prejudice to any other action that may be taken against the above noticees or any other person, whether named herein or not, under the Customs Act, 1962 or under any other law for the time being in force in India.

15. The Department reserves the right to add, amend, modify or delete any part or portion of this notice; and any such addition, amendment, modification or deletion, if made, shall be deemed to form an integral part of this notice.

16. The aforesaid noticees are directed to submit their written replies within 30 (thirty) days from the date of receipt of this notice. In their replies, they should clearly indicate whether they desire to be heard in person or otherwise.

17. If no cause is shown within the stipulated period, or such extended period as may be allowed by the adjudicating authority on a written request, or if the noticees fail to appear when the case is posted for personal hearing, the case will be decided ex-parte on the basis of the evidences available on record, without any further reference to them.

18. All relied upon documents (RUDs) have been enclosed with this Show Cause Notice attached as **Annexure R**.

Vishwajeet Singh
23.02.2026
(Vishwajeet Singh)
Commissioner (in-situ),
Custom House, Kandla

BY REGISTERED/SPEED POST/By email

1. M/s Pahiya Sales Private Limited, Shop No.-209, 2nd Floor, Krishna Mall, Plot No. 05, Sector 12, Dwarka South West Delhi, Delhi-110078.
2. M/s Shiv Trading Co., Ground and First Floor, Industrial Shed No. 167, Phase-1, Sector-2, Kandla Special Economic Zone (KASEZ), Gandhidham.
3. Smt. Asha Sharma Director of M/s. Pahiya Sales Pvt. Ltd, E-5, 1/11, Ground floor, Vatika Sector 82, Gurgaon, Haryana-122004.

COPY TO:

1. The Assistant Commissioner, SIIB, SEZ Policy and Investigation, Custom House Kandla.
2. The Deputy/ Assistant Commissioner, Kandla Special Economic Zone (KASEZ), Gandhidham, Kutch-370230.
3. The Police Inspector, Special Operation Group, East Kutch, Gandhidham.
4. The Deputy/Assistant Commissioner, DRI Gandhidham.
5. Guard File.

Annexure R (List of Relief Upon Documents)

Show Cause Notice issued vide F.No. GEN/ADJ/ADC/357/2026-Adjn-O/o Commr-Cus-Kandla in respect of M/s. Pahiya Sales Private Limited and others

Sr.No.	Description	RUD
1	Letter No. SOG/Javak No. 1374/2024 dated 21.11.2024 from the Police Inspector, SOG, Gandhidham	RUD-01
2	Letter of Approval (LoA) bearing no. 12/2020-21 dated 21.09.2020 I/R of M/s Shiv Trading Co	RUD-02
3	Panchnama dated 30.11.2024 drawn at Shiv Trading Co.	RUD-03
4	BE NO. 1012406, 1012407, 1012408, 1012409, 1012410 all dated 11.11.2024	RUD-04 to RUD -08
5	Agreement bearing Certificate No. IN-DL82073629967879W dated 06.11.2024	RUD-9
6	Bill of Lading I/R of all 05 BEs.	RUD-10
7	Panchnama dated 30.11.2024 drawn at M/s. Aman Contrans India Pvt. Ltd.	RUD-11
8	Statement dated 30.11.2024 of Shri Vinod Lokesh Karwani, Director of M/s. Aman Contrans Pvt. Ltd	RUD-12
9	Panchnama dated 30.11.2024 drawn at Premises of M/s. Blue Marlin Container Line Pvt. Ltd.	RUD-13
10	Panchnama dated 02.02.2024 drawn at Premises of M/s. Blue Marlin Container Line Pvt. Ltd.	RUD-14
11	Statement dated 02.12.2024 of Ms. Naina Maheshwari, Manager of M/s. Blue Marlin Container Line Pvt. Ltd	RUD-15
12	Panchnama dated 03.12.2024 drawn at AV Joshi CFS	RUD-16
13	Panchnama dated 04.12.2024 drawn at AV Joshi CFS	RUD-17
14	Panchnama dated 05.12.2024 drawn at AV Joshi CFS	RUD-18
15	Seizure memo dated 24.02.2025	RUD-19
16	Supratnama dated 24.02.2025	RUD-20
17	CE Valuation Report Ref No. 2801/4/Kandla/1 to 2801/4/Kandla/5 all dated 19.12.2025	RUD-21 to 25
18	Panchnama dated 18.11.2025 (for Valuation)	RUD-26
19	Statement dated 08.05.2025 of Smt. Asha Sharma, Director of M/s. Pahiya Sales Pvt. Ltd.	RUD-27
20	Statement dated 30.07.2025 Shri Shailesh Babulal Lavadiya, Authorised Signatory of M/s. Shiv Trading Co.,	RUD-28
21	Statement dated 05.02.2026 of Shri Vinod Lokesh Karwani, Director of M/s. Aman Contrans India Pvt. Ltd	RUD-29