



F.No. CUS/APR/INV/803/2025-Gr 2  
DIN- 20260371MO00009479F2

Date: 09-03-2026

**Subject: Corrigendum to the OIO dated 20.12.2025 issued vide F.No CUS/APR/INV/803/2025-Gr 2-O/o Pr Commr-Cus-Mundra in respect of M/s Mega Enterprises (IEC-0215019504), situated at 1113, Dhanuka Sunshine Prime, Iskon Road, Mansarovar, Jaipur-302020**

In exercise of powers conferred upon me under Section 154 of the Customs Act, 1962, due to typographical oversight occurring in the MCH/ADC/ZDC/499/2025-26 dated 20.12.2025 in case of M/s Mega Enterprises (IEC-0215019504), the following shall be substituted:

**In the preamble of the said OIO,**  
“the OIO No. MCH/ADC/ZDC/499/2025-26”.

*may be read as*

“the OIO No. MCH/ADC/ZDC/449/2025-26”.

The aforesaid OIO stands corrected to this extent only and the remaining portion of the same would remain unchanged.

**Digitally signed by  
Dipakbhai Zala  
Date: 09-03-2026  
17:54:47**  
Zala Dipakbhai Chimantbhai  
ADDITIONAL COMMISSIONER  
Import Assessment  
Custom House, Mundra

To,  
M/s M/s. Mega Enterprises,  
(IEC: 0215019504)  
1113, Dhanuka Sunshine Prime, Iskon Road,  
Mansarovar, Jaipur-302020

Copy to: -

1. The Deputy/Assistant Commissioner of Customs, (EDI),  
Mundra.

2. Notice Board/Guard File.

		कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</b>
<b>A</b>	<b>FILE NO.</b> फाइल संख्या	CUS/APR/INV/803/2025-Gr 2- O/o Pr Commr- Cus-Mundra
<b>B</b>	<b>OIO NO.</b> आदेश संख्या	MCH/ADC/ZDC/499/2025-26
<b>C</b>	<b>PASSED BY</b> जारीकर्ता	<b>Zala Dipak</b> <b>Additional Commissioner of Customs</b> <b>Custom House, Mundra</b>
<b>D</b>	<b>DATE OF ORDER</b> आदेश की तारीख	20-12-2025
<b>E</b>	<b>DATE OF ISSUE</b> जारी करने की तिथि	20-12-2025
<b>F</b>	<b>SCN No. &amp; Date</b> कारण बताओ नोटिस क्रमांक	Waived as per request letter of Imparter dated <b>19.12.2025.</b>
<b>G</b>	<b>NOTICEE/ PARTY/ IMPORTER</b> नोटिसकर्ता/पार्टी/आयातक	M/s. Mega Enterprises, (IEC: 0215019504) <b>1113, Dhanuka Sunshine Prime, Iskon Road, Mansarovar, Jaipur-302020</b>
<b>H</b>	<b>DIN/दस्तावेज़ पहचान संख्या</b>	20251271MO0000520245

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

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

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

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

“सीमाशुल्क आयुक्त) अपील(,

चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,

नवरंगपुरा, अहमदाबाद 380 009”

**“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
HAVING HIS OFFICE AT 4<sup>TH</sup> FLOOR, HUDCO BUILDING, ISHWAR  
BHUVAN ROAD,**

**NAVRANGPURA, AHMEDABAD-380 009.”**

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

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

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

**Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must be accompanied by –**

- i. उक्त अपील की एक प्रति और **A copy of the appeal, and**
- ii. इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची 1-के अनुसार न्यायालय शुल्क अधिनियम 1870-के मद सं. 6-में निर्धारित 5 -/रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

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

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

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

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

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

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

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

**Brief facts of the Case**

As per Investigation report No. 181/2025-26 dated 05.12.2025 issued by the SIIB Section, Customs house, Mundra, M/s. MEGA ENTERPRISES (IEC: 0215019504) (hereinafter referred to as 'the importer' for the sake of brevity) having address at 1113, Dhanuka Sunshine Prime, Iskon Road, Mansarovar, Jaipur-302020, had filed Bill of Entry No. 4854169 (Z Type) dtd. 01.10.2025 for import of the following declared goods weighing 14460 Kgs, (G.Wt.)729 Packages, through Container No. EMCU1800941:

**Table-A**

Exchange Rate: 1 USD = 88.85 INR

Item Sr. No. in the BE	CTH	Description of Goods	Unit Price (in USD)	Quantity (UQC/DOZ)	Amount (in USD)	Assessable Value (inRs.)	Duty (in Rs.)
1	96151900	HAIR CLIP	1.25	170	211.97	18834	5292
2	96151900	HAIR RUBBER	0.81	638	514.38	45703	12843
3	39269099	HANGER	2.2	72.5	159.66	14186	5316
4	33079090	AIR FRENCHER	2.4	130	311.4	27673	12165
5	39269099	BBQ STREWERS	2.82	41	115.62	10273	3849
6	39269099	BOTTLE BRUSH	0.65	20	12.9	1146	430
7	39269099	BOWL	4	195.67	777.87	69114	25897
8	96039000	BRUSH	0.47	60	28.31	2515	1106
9	63071090	CLEANING CLOTH 5PCS	0.46	100	45.62	4053	671
10	39269099	CLOTH CLIP	0.93	112	103.82	9224	3457
11	39269099	COASTER	1.25	196.67	246.02	21859	8191
12	39269099	COTTON SWAB	1.03	200	206.85	18379	6887
13	39269099	CUP	7.64	80	611.91	54368	20372
14	39269099	CUTTING BOARD	5.15	104.17	536.8	47695	17871
15	39189090	DOORMAT	5.36	58.33	312.96	27807	10419
16	82149090	EGG BEATER	0.31	33.33	10.22	908	281

17	39269099	EMPTY BOX	1.835	48	88.09	7827	2933
18	70139900	GLASS BOTTLE	2.36	15	35.39	3144	1382
19	70139900	GLASS BOWL LID	3.94	260	1025.22	91091	40044
20	70139900	GLASS CUP	4.13	36	148.57	13200	5803
21	70139900	GLASS HANDWASH BOTTLE	2.83	155	438.88	38994	17142
22	70139900	GLASS SIPPER	4.99	87.5	436.52	38785	17050
23	70139900	GLASS TEA CUP	2.62	96	251.69	22363	9831
24	70139900	GLASS WATER BOTTLE	1.7	30	51.12	4542	1997
25	70139900	GLASS WIPER	0.61	33.33	20.45	1817	797
26	39269099	ICE TRAY	0.82	82.5	67.65	6011	2252
27	39269099	ICE-CREAM TRAY	1.58	58	92.02	8176	3064
28	94037000	KIT SHELF (SMALL)	1.89	41.67	78.65	6988	3526
29	82149090	KITCHEN TOOL 3PCS SET	1.57	20	31.46	2795	866
30	82159900	KNIFE	0.97	12	11.62	1032	320
31	90191090	MASSAGER	2.64	12.5	33.03	2935	570
32	39269099	MASSAGER STICK	0.38	25	9.5	844	316
33	39241090	MELAMINE BOWL	1.57	443.83	695.6	61804	23158
34	39241090	MELAMINE CUP	0.87	171.33	149.83	13312	4988
35	39241090	MELAMINE PLATE	2.03	90.5	183.57	16310	6112
36	39241090	MELAMINE TRAY	1.68	13.33	22.34	1985	744
37	39269099	MOBILE STAND	3.3	50	165.17	14675	5499
38	82159900	PEELER	1.85	16.67	30.83	2739	849
39	39261019	PENCIL BOX	1.22	140	171.46	15234	5708
40	63059000	PENCIL POUCH	1	86.67	86.67	7701	1275
		PLASTIC BAG					

41	39269099	(SMALL)	1.71	85	145.03	12886	4828
42	39241090	PLASTIC BASKET	2.13	399.33	850.7	75585	28322
43	39233090	PLASTIC BOTTLE	0.47	40	18.88	1677	629
44	39269099	PLASTIC BOTTLE SIPPER	0.78	208	162.02	14395	5394
45	3926099	PLASTIC JAR PUMP	2.75	10	27.53	2446	917
46	3926099	PLASTIC MINI SPRAY BOTTLE	0.756	50	37.83	3361	1259
47	3926099	PLASTIC SHAKER	0.786	18	14.16	1258	471
48	3926099	PLASTIC SPRAY BOTTLE	2.516	15	37.75	3354	1257
49	3926099	PLASTIC STORAGE MAT	0.55	40	22.02	1956	733
50	39233090	PLASTIC WATER BOTTLE	2.09	15	31.38	2788	1045
51	39269099	PLSATIC TRAY	3.73	120.67	451.3	40098	15025
52	82149090	POTATO MASHER	0.9	153.33	138.58	12313	3815
53	42022290	POUCH (SMALL)	0.301	41.67	12.58	1118	419
54	96032900	SCRUBBER	0.659	66.67	44	3909	1719
55	96032900	SINK CLEANER	2.17	41.67	90.45	8036	3533
56	70139900	SMALL DRINKING GLASS	6.2	205	1272.58	113069	49705
57	39269099	SMALL STICK	1	50	50.26	4466	1673
58	39232990	SMALL WATER STORAGE BAG	0.36	60	21.71	1929	723
59	39269099	SOAP CASE 2PCS	0.699	36	25.17	2236	838
60	82159900	SPOON	0.836	200	167.37	14871	4607
61	39269099	STORAGE RAKE ACCESSORIES	0.985	20.83	20.53	1824	684
62	39189090	TABLE MAT	1.469	125	183.65	16317	6114
63	96032900	TOILET BRUSH	2.839	10	28.39	2522	1109
64	96039000	TOILET CLEANER	2.147	80	171.78	15263	6710
65	96032900	TOOTHBRUSH ASSORTED	0.77	144	112.31	9979	4387
		WALL STICKER					

66	39199010		0.755	83.33	62.92	5590	1732
67	39269099	WASHING MACHINE COVER	0.335	33.33	11.17	992	372
<b>Total</b>						12743.75	1132282
							<b>439284</b>

2. An intelligence was gathered by the SIIB, Mundra wherein the imported cargo was suspected as misdeclared. The above said consignment was put on hold for examination on the basis of intelligence on suspected misdeclaration/ mis-classification of goods for 100% examination. Subject consignment was examined by SIIB, Custom House, Mundra at M/s M/s Fast Track CFS Private Limited (SEZ Unit), Mundra under Panchnama dated 15.10.2025 in the presence of Shri Shri Vishal Parmar, Deputy Manager, M/s Fast Track CFS Private Limited ,CFS Mundra and Shri Divyesh Thacker & Jadeja Pradipsinh Siddhrajsinh authorized representative of the Importer. Shri Divyesh Thacker & Jadeja Pradipsinh Siddhrajsinh has provided relevant import documents i.e. Invoices, Purchase Invoice,Packing list, Weighment Slip and other related documents. Net Weight of the Cargo on Weighment Slip is 14220 Kg and Cargo Gross Weight in BE shows 14460 Kgs. Therefore, Cargo weight was found short of 240 kgs.

2.1. Container no. and seal no. were verified and thereafter, seal cutting was allowed and goods were 100% destuffed from the contianers. After destuffing of goods in the CFS, the corrugated boxes were opened on random selection basis and goods were examined. During Examinations goods were found as below :-

**Table-B**

S.No	DESCRIPTION	QUANTITY	6.UQC	Remarks
1	HAIR CLIP	170	DOZ	Nil
2	HAIR RUBBER	638	DOZ	Nil
3	HANGER	72.5	DOZ	Nil
4	AIR FRENSHER	130	DOZ	Nil
5	BBQ STREWERS	41	DOZ	Nil
6	BOTTLE BRUSH	20	DOZ	Nil
	<b>Ceramic BOWL</b>	<b>195.67</b>	<b>DOZ</b>	<b>Goods were found misdeclared. (Declared as Plastic Bowl but found as Ceramic Bowl) (total weight-989</b>

<b>7</b>				<b>Kgs)</b>
8	BRUSH	60	DOZ	Nil
9	CLEANING CLOTH 5PCS	100	DOZ	Nil
10	CLOTH CLIP	112	DOZ	Nil
11	COASTER	196.67	DOZ	Nil
12	COTTON SWAB	200	DOZ	Nil
<b>13</b>	<b>CUP</b>	<b>40</b>	<b>DOZ</b>	<b>Goods found mis-declared in terms of Quantity</b>
14	CUTTING BOARD	104.17	DOZ	Nil
15	DOORMAT	58.33	DOZ	Nil
16	EGG BEATER	33.33	DOZ	Nil
17	EMPTY BOX	48	DOZ	Nil
18	GLASS BOTTLE	15	DOZ	Nil
19	GLASS BOWL LID	260	DOZ	Nil
20	GLASS CUP	36	DOZ	Nil
21	GLASS HANDWASH BOTTLE	155	DOZ	Nil
22	GLASS SIPPER	87.5	DOZ	Nil
23	GLASS TEA CUP	96	DOZ	Nil
24	GLASS WATER BOTTLE	30	DOZ	Nil
25	GLASS WIPER	33.33	DOZ	Nil
26	ICE TRAY	82.5	DOZ	Nil
27	ICE-CREAM TRAY	58	DOZ	Nil
28	KIT SHELF (SMALL)	41.67	DOZ	Nil
29	KITCHEN TOOL 3PCS SET	20	DOZ	Nil
30	KNIFE	12	DOZ	Nil
31	MASSAGER	12.5	DOZ	Nil
32	MASSAGER STICK	25	DOZ	Nil
33	MELAMINE BOWL	443.83	DOZ	Nil
34	MELAMINE CUP	171.33	DOZ	Nil
35	MELAMINE PLATE	90.5	DOZ	Nil
			DOZ	Nil

36	MELAMINE TRAY	13.33		
37	MOBILE STAND	50	DOZ	Nil
38	PEELER	16.67	DOZ	Nil
39	PENCIL BOX	140	DOZ	Nil
40	PENCIL POUCH	86.67	DOZ	Nil
41	PLASTIC BAG (SMALL)	85	DOZ	Nil
<b>42</b>	<b>PLASTIC BASKET</b>	<b>299.33</b>	<b>DOZ</b>	<b>Goods found mis-declared in terms of Quantity</b>
43	PLASTIC BOTTLE	40	DOZ	Nil
44	PLASTIC BOTTLE SIPPER	208	DOZ	Nil
45	PLASTIC JAR PUMP	10	DOZ	Nil
46	PLASTIC MINI SPRAY BOTTLE	50	DOZ	Nil
47	PLASTIC SHAKER	18	DOZ	Nil
48	PLASTIC SPRAY BOTTLE	15	DOZ	Nil
49	PLASTIC STORAGE MAT	40	DOZ	Nil
50	PLASTIC WATER BOTTLE	15	DOZ	Nil
51	PLASTIC TRAY	120.67	DOZ	Nil
52	POTATO MASHER	153.33	DOZ	Nil
53	POUCH (SMALL)	41.67	DOZ	Nil
54	SCRUBBER	66.67	DOZ	Nil
55	SINK CLEANER	41.67	DOZ	Nil
56	SMALL DRINKING GLASS	205	DOZ	Nil
57	SMALL STICK	50	DOZ	Nil
58	SMALL WATER STORAGE BAG	60	DOZ	Nil

59	SOAP CASE 2PCS	36	DOZ	Nil
<b>60</b>	<b>SPOON</b>	<b>50</b>	<b>DOZ</b>	<b>Goods found mis-declared in terms of Quantity</b>
61	STORAGE RAKE ACCESSORIES	20.83	DOZ	Nil
62	TABLE MAT	125	DOZ	Nil
63	TOILET BRUSH	10	DOZ	Nil
64	TOILET CLEANER	80	DOZ	Nil
65	TOOTHBRUSH ASSORTED	144	DOZ	Nil
66	WALL STICKER	83.33	DOZ	Nil
67	WASHING MACHINE COVER	33.33	DOZ	Nil

2.2. On the basis of examination, description and physical appearance of the goods, it was observed that following items found during the examination which have not been declared in the BE are listed below with correct CTH:

**Table-C**

S.No	DESCRIPTION	CTH	QUANTITY	6. UQC	Remarks
1	Ceramic Cup	69120090	690	Kgs	Not declared in BE
2	Metal Basket	73239390	300	Pieces	Not declared in BE
3	Iron Strainer	73239390	300	Pieces	Not declared in BE
4	Silicon Spoon	39241090	152	Kgs	Not declared in BE

2.3. Further following item found during the examination has been found mis-declared in terms of Description and classification is listed below with correct CTH:

**Table-D**

S.No	DESCRIPTION	CTH	QUANTITY	Remarks
	<b>Ceramic BOWL</b>	<b>69120090</b>	<b>195.67 DOZ  (total weight-</b>	<b>Goods were found misdeclared in terms of description and CTH. (Declared as Plastic Bowl but found as Ceramic Bowl)</b>

1		<b>989 Kgs)</b>
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**3.1.** Relevant entries of the correct CTHs ascertained on the basis of description & physical appearance of the goods found during examination and their intended use, are as under:

**3.1.1.** For items Ceramic Cup and Ceramic Bowl, relevant entries of the CTH: 6912 are reproduced as below:

6912	CERAMIC
TABLEWARE, KITCHENWARE, OTHER HOUSEHO	
ARTICLES AND TOILET ARTICLES, OTHER THAN	
PORCELAIN OR CHINA	
6912 00	- Ceramic
tableware, kitchenware, other household articles and	
toilet articles, other than of porcelain or china :	
6912 00 10	--- Tableware
6912 00 20	--- Kitchenware
6912 00 90	--- Other

CTH: 691200 covers Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china. Ceramic Cup and Bowl are rightly classified under Kitchenware – Others under CTH 69120090.

**3.1.2.** For items Metal Basket and Iron Strainer, relevant entries of the CTH: 7323 are reproduced as below:

7323	TABLE,
KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PA	
THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT	
SCOURERS AND SCOURING OR POLISHING PADS, GLO	
AND THE LIKE, OF IRON OR STEEL	
7323 93	-- Of stainless steel
:	
7323 93 90	--- Other

CTH: 732393 covers Kitchen article of stainless steel. Metal Basket and Iron Strainer are rightly classified under Kitchenware – Others under CTH 73239390.

**3.1.3.** For items Silicon Spoon, relevant entries of the CTH: 3924 are reproduced as below:

3924	TABLEWARE,
KITCHENWARE, OTHER HOUSEHOLD ARTICLES A	

## HYGIENIC OR TOILET ARTICLES, OF PLASTICS

3924 10	- Tableware and kitchenware :
3924 10 10	--- Insulated ware
3924 10 90	--- Other

CTH: 39241010 covers Kitchen article of insulated ware. Silicon Spoon are rightly classified under Kitchenware – Insulated Ware - Others under CTH 39241090.

#### **4. Rejection of transaction value of the imported goods and determination of the value of the import goods**

**4.1.** Since during examination, items has been found undeclared and certain items, as detailed in Table-B, C and D above, have been found to be misdeclared in terms of description/classification/quantity, there appears to be reason to doubt the truth or accuracy of the value declared in relation to the impugned imported goods. Therefore, the declared assessable value of the goods cannot be considered as transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007) and thus, the same is liable to be rejected in terms of Rule 12 of CVR, 2007. Since the value of goods declared by importer in the subject Bill of Entry did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the CVR, 2007 and thus, the same is liable to be rejected in terms of Rule 12 of CVR, 2007.

**4.2.** As per Rule 3(4) of CVR, 2007, 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. The subject consignment comprises unbranded items of China origin and in absence of credible data of import of similar/identical goods due to upper quality of goods and other constraints, the value of these goods cannot be determined under Rule 4 to 8 of CVR, 2007. Hence, the value is to be determined under Rule 9 (Residual method) of CVR, 2007 which is reproduced as under:

#### **“9. Residual method.-**

(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."

**4.3.** Therefore, opinion of the Empanelled Chartered Engineer Anwar Y. Kukkad, was sought for valuation purpose. The Chartered Engineer vide CE Opinion Certificate Ref:- AYK: VAL: 02713:2025 dated 13.11.2025 has provided the valuation of the declared goods as detailed below:

**Table-E**  
**(Valuation Table by CE)**

(1 USD = 88.85 INR)

S	DISCRIP	TO	QU	RATE	A	VALUE - A	ASSESSED	TOTAL AVERAGE	Cus	TOTAL VALU	
N	TION O	TA	T	IN USD	M	SSESSED B	BY C.E. IN	VALUE - ASSESSED	tom	E - ASSESSED	
OF GOOD	L	Y	I	AS PER	T I	Y CE IN IN	USD	(BY C.E. IN USD	Co	BY CE IN INR (	
.S	T.	T	T	INVOICE	N	R (APP.)	APP.)	(APPROX.)	nv.	APPROX.)	
		W		E	US				Ex.		
		T.			D				Rat		
					D				e		
1	HAIR CL IP	26 9.5 0	1 7 0	D Z	1.25	211 .97	133.28	1.50	255.00	88. 85	22656.75
2	HAIR R UBBER	65 4.0 0	6 3 8	D Z	0.81	514 .38	88.85	1.00	638.00	88. 85	56686.30
3	HANGE R	20 3.0 0	7 2. 5	D Z	2.20	159 .66	231.01	2.60	188.50	88. 85	16748.23
4	AIR FRE	39	1	D	2.40	311	257.67	2.90	377.00	88.	33496.45

	NSHER	6.00	30	Z		.46					85	
5	BBQ ST REWER S	147.00	410	DZ	2.82	115.62	284.32	3.20	131.20	88.85	11657.12	
6	BOTTLE BRUSH	16.40	200	DZ	0.64	12.90	71.08	0.80	16.00	88.85	1421.60	
7	BOWL	989.00	19567	DZ	3.98	777.87	382.06	4.30	841.38	88.85	74756.70	
8	BRUSH	36.00	600	DZ	0.47	28.31	48.87	0.55	33.00	88.85	2932.05	
9	CLEANI NG CLO TH 5pcs	58.00	1000	DZ	0.46	45.62	53.31	0.60	60.00	88.85	5331.00	
10	CLOTH CLIP	132.00	102	DZ	0.93	103.82	102.18	1.15	128.80	88.85	11443.88	
11	COASTE R	312.80	19667	DZ	1.25	246.02	133.28	1.50	295.01	88.85	26211.19	
12	COTTON SWAB	263.00	2000	DZ	1.03	206.85	115.51	1.30	260.00	88.85	23101.00	
13	CUP	778.00	4000	DZ	7.65	306.00	728.57	8.20	328.00	88.85	29142.80	
14	CUTTIN G BOAR D	682.50	1417	DZ	5.15	536.80	515.33	5.80	604.19	88.85	53681.93	
15	DOORM MAT	397.90	5833	DZ	5.37	312.96	524.22	5.90	344.15	88.85	30577.46	
16	EGG BE ATER	13.00	333	DZ	0.31	10.22	38.56	0.43	14.47	88.85	1285.23	
17	EMPTY BOX	112.00	408	DZ	1.84	88.09	199.91	2.25	108.00	88.85	9595.80	
18	GLASS BOTTLE	45.00	155	DZ	2.36	35.39	248.78	2.80	42.00	88.85	3731.70	
19	GLASS BOWL L ID	1303.50	260	DZ	3.94	1025.22	382.06	4.30	1118.00	88.85	99334.30	
20	GLASS CUP	188.90	360	DZ	4.13	148.57	426.48	4.80	172.80	88.85	15353.28	
21	GLASS HANDW ASH BO TTLE	558.00	155	DZ	2.83	438.88	293.21	3.30	511.50	88.85	45446.78	
22	GLASS S IPPER	555.00	87	DZ	4.99	436.52	479.79	5.40	472.50	88.85	41981.63	

		0	5								
23	GLASS T EA CUP	32 0.0 0	9 6	D Z	2.62	251 .69	275.44	3.10	297.60	88. 85	26441.76
24	GLASS WATER BOTTLE	65. 00	3 0	D Z	1.70	51. 12	186.59	2.10	63.00	88. 85	5597.55
25	GLASS WIPER	26. 00	3 3 3	D Z	0.61	20. 45	75.88	0.85	28.46	88. 85	2529.01
26	ICE TRA Y	86. 00	8 2 5	D Z	0.82	67. 64	102.00	1.15	94.71	88. 85	8414.98
27	ICE-CRE AM TRA Y	11 7.0 0	5 8	D Z	1.59	92. 02	168.82	1.90	110.20	88. 85	9791.27
28	KIT SHE LF (SMA LL)	10 0.0 0	4 1 6 7	D Z	1.89	78. 65	204.36	2.30	95.84	88. 85	8515.47
29	KITCHE N TOOL 3pcs SET	40 0	2 0	D Z	1.57	31. 46	168.82	1.90	38.00	88. 85	3376.30
30	KNIFE	14. 77	1 2	D Z	0.97	11. 62	120.66	1.36	16.30	88. 85	1447.90
31	MASSA GER	42. 00	1 2 5	D Z	2.64	33. 03	266.55	3.00	37.50	88. 85	3331.88
32	MASSA GER STI CK	12. 00	2 5	D Z	0.38	9.4 4	47.27	0.53	13.30	88. 85	1181.71
33	MELAM INE BO WL	88 4.4 0	4 4 3 8 3	D Z	1.57	695 .60	177.70	2.00	887.66	88. 85	78868.59
34	MELAM INE CUP	19 0.5 0	1 7 1 3 3	D Z	0.87	149 .83	108.22	1.22	208.68	88. 85	18541.21
35	MELAM INE PLA TE	23 3.4 0	9 0 5	D Z	2.03	183 .57	213.24	2.40	217.20	88. 85	19298.22
36	MELAM INE TRA Y	28. 40	1 3 3	D Z	1.68	22. 34	177.70	2.00	26.66	88. 85	2368.74
37	MOBILE STAND	21 0.0 0	5 0	D Z	3.30	165 .17	346.52	3.90	195.00	88. 85	17325.75
38	PEELER	39. 20	1 6 7	D Z	1.85	30. 83	195.47	2.20	36.67	88. 85	3258.48
39	PENCIL BOX	21 8.0 0	1 4 0	D Z	1.22	171 .46	133.28	1.50	210.00	88. 85	18658.50
40	PENCIL	11	8	D	1.00	86.	106.62	1.20	104.00	88.	9240.76

0	POUCH	0.2067	6. Z		67					85	
41	PLASTIC BAG (SMALL)	184.40	85 Z	D	1.71	145.03	177.70	2.00	170.00	88.85	15104.50
42	PLASTIC BASKET	1081.60	29 Z	D	2.13	637.57	204.36	2.30	688.46	88.85	61169.58
43	PLASTIC BOTTLE	24.00	40 Z	D	0.47	18.88	58.46	0.66	26.32	88.85	2338.53
44	PLASTIC BOTTLE SIPPER	206.00	20 Z	D	0.78	162.02	88.85	1.00	208.00	88.85	18480.80
45	PLASTIC JAR PUMP	35.00	10 Z	D	2.75	27.53	266.55	3.00	30.00	88.85	2665.50
46	PLASTIC MINI SPRAY BOTTLE	48.10	50 Z	D	0.76	37.83	88.85	1.00	50.00	88.85	4442.50
47	PLASTIC SHAKER	18.80	18 Z	D	0.79	14.16	88.85	1.00	18.00	88.85	1599.30
48	PLASTIC SPRAY BOTTLE	48.00	15 Z	D	2.52	37.75	257.67	2.90	43.50	88.85	3864.98
49	PLASTIC STORAGE MAT	28.00	40 Z	D	0.55	22.02	68.41	0.77	30.80	88.85	2736.58
50	PLASTIC WATER BOTTLE	39.90	15 Z	D	2.09	31.38	222.13	2.50	37.50	88.85	3331.88
51	PLASTIC TRAY	573.80	12 Z	D	3.74	451.30	373.17	4.20	506.81	88.85	45030.42
52	POTATO MASHER	176.20	13 Z	D	0.90	138.58	111.95	1.26	193.20	88.85	17165.45
53	POUCH (SMALL)	16.00	41 Z	D	0.30	12.58	37.32	0.42	17.50	88.85	1555.00
54	SCRUBBER	56.00	66 Z	D	0.66	44.04	82.10	0.92	61.60	88.85	5473.43
55	SINK CLEANER	115.00	41 Z	D	2.17	90.45	229.23	2.58	107.51	88.85	9552.14
56	SMALL DRINKING GLASS	1618.00	25 Z	D	6.21	1272.58	621.06	6.99	1432.95	88.85	127317.61

5	SMALL	63.	5	D	1.01	50.	125.63	1.41	70.70	88.	6281.70
3	SMALL	29.	0	Z	0.36	26.	44.78	0.50	30.24	88.	2686.82
8	WATER STORAGE BAG	60	0	Z		71				85	
5	SOAP C ASE 2pcs	32.	3	D	0.70	25.	71.08	0.80	28.80	88.	2558.88
9		00	6	Z		17				85	
6	SPOON	21	5	D	0.84	42.	88.85	1.00	50.00	88.	4442.50
0		28	0	Z		00				85	
6	STORAGE RAKE ACCESS ORIES	26.	2	D	0.99	20.	115.51	1.30	27.08	88.	2405.97
1		10	0	Z		53				85	
6	TABLE MAT	23	1	D	1.47	183	159.93	1.80	225.00	88.	19991.25
2		35	2	Z		.65				85	
6	TOILET BRUSH	36.	1	D	2.84	28.	266.55	3.00	30.00	88.	2665.50
3		10	0	Z		39				85	
6	TOILET CLEANE R	21	8	D	2.15	171	222.13	2.50	200.00	88.	17770.00
4		84	0	Z		.78				85	
6	TOOTHB RUSH A SSORTE D	14	1	D	0.78	112	88.85	1.00	144.00	88.	12794.40
5		28	4	Z		.31				85	
6	WALL S TICKER	80.	8	D	0.76	62.	79.97	0.90	75.00	88.	6663.48
6		00	3	Z		92				85	
6	WASHIN G MACH INE COVER	14.	3	D	0.34	11.	42.29	0.48	15.87	88.	1409.61
7		20	3	Z		17				85	
6	Ceramic Cup		6	K	0.39	269		0.55	376.74	88.	33473.35
8			9	G		.10				85	
6	Metal Ba sket		3	P	0.55	165		0.77	231.00	88.	20524.35
9			0	C		.00				85	
7	Iron Strai ner		3	P	0.75	225		1.00	300.00	88.	26655.00
0			0	C		.00				85	
7	Silicon S poon		1	K	0.25	38.		0.35	53.20	88.	4726.82
1			5	G		00				85	
<b>TOTAL VALUE</b>						<b>127</b>			<b>15100.05</b>		<b>1341639.08</b>
						<b>96.</b>					
						<b>41</b>					

4.4. The above said CE Opinion Certificate was shared with the importer

and the same has been accepted by them vide their email dated 17.11.2025 and they have further submitted that they don't want any Show Cause Notice and Personal Hearing in the matter.

**4.5.** As per the above said CE Opinion Certificate, Total Suggestive CIF value of the imported goods is 15100.05 USD (Rs. 13,41,639/-) instead of declared CIF value of 12743.75 USD (Rs. 11,32,282/-). Hence, there is difference of Rs. 2,09,357/- between the re-determined CIF value and the declared CIF value.

**5.** For further investigation, summonses were issued to the importer and subsequently, Statement of Shri Hiten Thakkar, Authorized Representative of importer i.e. M/s. Mega Enterprises was recorded on 03.11.2025 wherein he interalia stated that:

- He agrees with the findings of the examination dated 15.10.2025;
- On being asked about the mis-declaration of imported items and items not declared in the Bill of Entry, he stated that they agree with the above mentioned objections. The importer has confirmed that they had placed the order for respective quantities of the goods as mentioned in the commercial invoice and bill of entry was filed on the basis of the import documents provided by the supplier.

In connection to the above said observations, he stated that the supplier has dispatched Ceramic Bowl, Ceramic Cup, Metal Basket, Iron Strainer and Silicon Spoon by mistake, hence it was not separately declared by the importer. Due to dispatch of undeclared items in the invoice, it has resulted in excess/less quantity of some items; they agree with the CTHs ascertained by the Department for the said items.

- He gone through the ADD notification No. 16/2022-Cus.(ADD) dated 24.05.2022 and find that imported items under CTH sub-heading 6911 and 6912 attracts Anti-dumping Duty to the tune of 1075 USD/MT. He agreed that items Ceramic Bowl and Ceramic Cup imported by them attracts ADD. They are ready to pay the differential

duty along with applicable interest, fine and penalty as decided by the Department.

- He requested the Department to take lenient view in the matter and release their cargo. The importer doesn't want any SCN or PH in the matter.

## **6. Duty Calculation:**

6.1. Ceramic Bowl and Ceramic Cup which were not declared in the Bill of Entry attracts Anti-Dumping Duty vide Notification No. 16/2022-Cus. (ADD) dated 24.05.2022 which is as below:

### **Notification No.16/2022-Customs (ADD) dated 24.05.2022**

G.S.R. (E).— Whereas, in the matter of “Ceramic Tableware and Kitchenware, excluding knives and toilet items”(hereinafter referred to as the ‘subject goods’), falling under headings 6911 and 6912 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975),(hereinafter referred to as the Customs Tariff Act), originating in, or exported from the People’s Republic of China (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings vide notification No. 14/05/2016-DGAD, dated the 8th December, 2017, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 8th December, 2017 had recommended imposition of definitive anti-dumping duty on the imports of subject goods, originating in, or exported from the subject country; And whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed definitive anti-dumping duty on the subject goods vide notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2018-Customs(ADD), dated the 21st February, 2018 published in the Gazette of India, Extraordinary Part II, Section 3, Sub-section (i), vide number G.S.R. 179(E), dated the 21st February, 2018. And whereas, the designated authority in its final findings, published vide notification No.07/33/2020-DGTR, dated the 3rd August, 2021, in the Gazette of India, Extraordinary, Part I, Section 1, dated the 3rd August, 2021 had recommended imposition of the existing anti-dumping duty imposed on the imports of subject goods, originating in or exported from the People’s Republic of China, vide notification of the Government of India, Ministry of Finance (Department of

Revenue), No. 4/2018-Customs (ADD), dated the 21stFebruary, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide number G.S.R. 179(E) dated the 21stFebruary, 2018, on the subject goods, originating in or exported from the Malaysia; And whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed anti-dumping duty on imports of subject goods, originating in or exported from the Malaysia, vide notification of the Government of India, Ministry of Finance (Department of Revenue), No.59/2021-Customs (ADD), dated the 4thOctober, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R. 715(E)dated the 4thOctober, 2021 and this anti-dumping duty was to be effective from the 4thOctober, 2021 and would be co-terminus with the anti-dumping duty on subject goods as levied vide aforesaid notification No. 4/2018-Customs (ADD), dated the 21stFebruary, 2018, published

in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 179(E), dated the 21stFebruary, 2018;Whereas, the designated authority, vide notification No. 7/20/2021-DGTR, dated the 31stAugust, 2021 published in Gazette of India, Extraordinary, Part I, Section 1, dated the 31stAugust, 2021 had initiated the review in terms of sub-section (5) of section9 A of the Customs Tariff Act, and in pursuance of rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of 'Ceramic Tableware and Kitchenware, excluding Kitchen Knives and Toilet items', falling under headings 6911 and 6912 of the First Schedule to the Customs Tariff Act ,originating in, or exported from, the People's Republic of China (hereinafter referred to as subject country) and imported into India, imposed vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 4/2018-Customs(ADD), dated the 21stFebruary2018 published in the Gazette of India, Extraordinary Part II, Section 3, Sub-section (i), vide number G.S.R. 179(E), dated the 21stFebruary, 2018;And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in, or exported from the subject country, the designated authority in its final findings, published vide notification No. 7/20/2021-DGTR, dated the 10thMarch, 2022, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 10thMarch, 2022, has inter-alia come to the conclusion that –

- i. there is continued dumping of the subject goods from the subject country despite duties being in force. The dumping and injury margins are positive and significant after considering circumvented imports;
- ii. the imports have been undercutting the price of the domestic industry and the price effects would have been much higher in the absence of existing duties.

Price effect of imports is prominent as there has been circumvention of duties in force;

- iii. that there is likelihood of continuation or recurrence of dumping and injury to the domestic industry in the event of cessation of duties at this stage,

and has recommended continued imposition of an anti-dumping duty on imports of the subject goods, originating in, or exported from the People's Republic of China and subject goods declared as 'originating in Malaysia' and imported into India;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 4/2018-Customs(ADD), dated the 21stFebruary. 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) , vide number G.S.R. 179(E), dated the 21stFebruary, 2018, except as respects things done or omitted to be done before such supersession, the Central Government, after considering the aforesaid findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under headings of the First Schedule to the said Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), and exported from the countries as specified in the corresponding entry in column (5), and produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at a rate which is equal to the amount as specified in the corresponding entry in column (7) in the currency as specified in the corresponding entry in column (9) and per unit of measurement as specified in the corresponding entry in column (8) of the said Table.

**TABLE**

Sr. No.	Sub-Heading	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	6911 and 6912	Ceramic Tablewares and Kitchenwares*	People's Republic of China **	Any country including People's Republic of China	Any	1075	MT	US Dollar
			Any					

2.	6911 and 6912	Ceramic Tablewares and Kitchenwares*	country other than People's Republic of China**	People's Republic of China	Any	1075	MT	US Dollar
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\*Description of the subject goods is "Ceramic Tablewares and Kitchenwares, excluding knives and toilet items". Bone China, stoneware and porcelain-ware all constitute ceramic products.

\*\* In case the goods are declared as 'originating in Malaysia', the anti-dumping duty as per rates mentioned above shall apply.

2 The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, suspended and amended earlier) from the date of publication of this notification in the Official Gazette and shall be paid in Indian currency.

From the examination report, it is found that the Ceramic Bowl and Ceramic Cup falling under CTH sub heading 6912 attracts Anti Dumping Duty levied vide notification No. 16/2022-Cus.(ADD) dated 24.05.2022 to the tune of 1075 USD/MT. The total weight of Ceramic Bowl and Ceramic Cup is found as 1679 Kgs (Ceramic Bowl: 989 Kgs and Ceramic Cup: 690 Kgs). The total ADD comes to 1804.925 USD (Rs. 1,60,368/-).

6.2. Further, in view of above said CE Opinion Certificate, total duty payable in respect of goods covered under the subject Bill of Entry 4854169 dtd. 01.10.2025 comes to Rs. 8,21,504/-as calculated below:

**Table-F**

Item Sr. No. in the BE	CTH	Description of Goods	Assessable Value as per CE Report (in Rs.)	BCD (in Rs.)	SWS (in Rs.)	IGST (in Rs.)	ADD	Total Duty (in Rs.)
1	96151900	HAIR CLIP	22656.75	4531	453	1382	0	6367
2	96151900	HAIR RUBBER	56686.30	11337	1134	3458	0	15929
3	39269099	HANGER	16748.23	2512	251	3512	0	6275
4	33079090	AIR FRENCHER	33496.45	6699	670	7356	0	14725
		BBQ	11657.12					

5	39269099	STREWERS		1749	175	2445	0	4368
6	39269099	BOTTLE BRUSH	1421.60	213	21	298	0	533
7	<b>69120090</b>	<b>CERAMIC BOWL</b>	74756.70	11214	1121	15676	<b>94463</b>	122474
8	96039000	BRUSH	2932.05	586	59	644	0	1289
9	63071090	CLEANING CLOTH 5PCS	5331.00	533	53	296	0	882
10	39269099	CLOTH CLIP	11443.88	1717	172	2400	0	4288
11	39269099	COASTER	26211.19	3932	393	5496	0	9821
12	39269099	COTTON SWAB	23101.00	3465	347	4844	0	8656
13	39269099	CUP	29142.80	4371	437	6111	0	10920
14	39269099	CUTTING BOARD	53681.93	8052	805	11257	0	20115
15	39189090	DOORMAT	30577.46	4587	459	6412	0	11457
16	82149090	EGG BEATER	1285.23	129	13	257	0	398
17	39269099	EMPTY BOX	9595.80	1439	144	2012	0	3596
18	70139900	GLASS BOTTLE	3731.70	746	75	819	0	1640
19	70139900	GLASS BOWL LID	99334.30	19867	1987	21814	0	43667
20	70139900	GLASS CUP	15353.28	3071	307	3372	0	6749
21	70139900	GLASS HANDWASH BOTTLE	45446.78	9089	909	9980	0	19978
22	70139900	GLASS SIPPER	41981.63	8396	840	9219	0	18455
23	70139900	GLASS TEA CUP	26441.76	5288	529	5807	0	11624
24	70139900	GLASS WATER BOTTLE	5597.55	1120	112	1229	0	2461
25	70139900	GLASS WIPER	2529.01	506	51	555	0	1112
26	39269099	ICE TRAY	8414.98	1262	126	1765	0	3153
27	39269099	ICE-CREAM TRAY	9791.27	1469	147	2053	0	3669
28	94037000	KIT SHELF (SMALL)	8515.47	1703	170	1870	0	3743
		KITCHEN TOOL	3376.30					

29	82149090	3PCS SET		338	34	675	0	1046
30	82159900	KNIFE	1447.90	145	14	289	0	449
31	90191090	MASSAGER	3331.88	250	25	649	0	924
32	39269099	MASSAGER STICK	1181.71	177	18	248	0	443
33	39241090	MELAMINE BOWL	78868.59	11830	1183	16539	0	29552
34	39241090	MELAMINE CUP	18541.21	2781	278	3888	0	6947
35	39241090	MELAMINE PLATE	19298.22	2895	289	4047	0	7231
36	39241090	MELAMINE TRAY	2368.74	355	36	497	0	888
37	39269099	MOBILE STAND	17325.75	2599	260	3633	0	6492
38	82159900	PEELER	3258.48	326	33	651	0	1009
39	39261019	PENCIL BOX	18658.50	2799	280	3913	0	6991
40	63059000	PENCIL POUCH	9240.76	924	92	513	0	1529
41	39269099	PLASTIC BAG (SMALL)	15104.50	2266	227	3167	0	5660
42	39241090	PLASTIC BASKET	61169.58	9175	918	12827	0	22920
43	39233090	PLASTIC BOTTLE	2338.53	351	35	490	0	876
44	39269099	PLASTIC BOTTLE SIPPER	18480.80	2772	277	3875	0	6925
45	3926099	PLASTIC JAR PUMP	2665.50	400	40	559	0	999
46	3926099	PLASTIC MINI SPRAY BOTTLE	4442.50	666	67	932	0	1665
47	3926099	PLASTIC SHAKER	1599.30	240	24	335	0	599
48	3926099	PLASTIC SPRAY BOTTLE	3864.98	580	58	810	0	1448
49	3926099	PLASTIC STORAGE MAT	2736.58	410	41	574	0	1025
50	39233090	PLASTIC WATER BOTTLE	3331.88	500	50	699	0	1248
51	39269099	PLSATIC TRAY	45030.42	6755	675	9443	0	16873
52	82149090	POTATO MASHER	17165.45	1717	172	3430	0	5318

53	42022290	POUCH (SMALL)	1555.00	233	23	326	0	583
54	96032900	SCRUBBER	5473.43	1095	109	1202	0	2406
55	96032900	SINK CLEANER	9552.14	1910	191	2098	0	4199
56	70139900	SMALL DRINKING GLASS	127317.61	25464	2546	27959	0	55969
57	39269099	SMALL STICK	6281.70	942	94	1317	0	2354
58	39232990	SMALL WATER STORAGE BAG	2686.82	403	40	563	0	1007
59	39269099	SOAP CASE 2PCS	2558.88	384	38	537	0	959
60	82159900	SPOON	4442.50	444	44	888	0	1376
61	39269099	STORAGE RAKE ACCESSORIES	2405.97	361	36	505	0	902
62	39189090	TABLE MAT	19991.25	2999	300	4192	0	7491
63	96032900	TOILET BRUSH	2665.50	533	53	585	0	1172
64	96039000	TOILET CLEANER	17770.00	3554	355	3902	0	7812
65	96032900	TOOTHBRUSH ASSORTED	12794.40	2559	256	2810	0	5624
66	39199010	WALL STICKER	6663.48	666	67	1332	0	2064
67	39269099	WASHING MACHINE COVER	1409.61	211	21	296	0	528
68	<b>69120090</b>	<b>Ceramic Cup</b>	33473.35	6695	669	4900	<b>65905</b>	78170
69	<b>73239390</b>	<b>Metal Basket</b>	20524.35	4105	410	3005	0	7520
70	<b>73239390</b>	<b>Iron Strainer</b>	26655.00	5331	533	3902	0	9766
71	<b>39241090</b>	<b>Silicon Spoon</b>	4726.82	709	71	991		1771
<b>TOTAL</b>				229432	22942	266332	160368	<b>679074</b>

In view of the above, it is found that the Total Suggestive assessable value of the imported goods is Rs. 13,41,639/- instead of declared assessable value of 11,32,282/- at the exchange rate of 1 USD=88.85 INR.

Hence, there is difference of Rs. 2,09,357/- between the re-determined assessable value and the declared assessable value.

**6.3** In view of the foregoing paras and investigation conducted in the matter, it is noticed that the impugned goods have been mis-declared by the importer in terms of quantity, description, classification and valuation. Therefore, it appears that the importer has contravened the provisions of Section 17 and Section 46 of the Customs Act, 1962 in as much as they have failed to make correct and true declaration/information in the subject Bill of Entry. These acts of omission and commission on the part of importer has made the impugned goods having re-determined assessable value of Rs. 13,41,639/-liable for confiscation under Section 111 (l) and 111 (m) of the Customs Act, 1962 and hence, rendered the importer liable for penal action under Section 112(a)(ii) of the said Act. Furthermore, it appears that by mis-declaring the value of the subject goods under import, the importer has also short declared the duty amounting to Rs. 2,39,790/-

6.4 Further, in terms of Section 46(4) of the Customs Act, 1962, the importer is required to make a declaration as to the truth of the contents of the Bill of Entry submitted for assessment of Customs duty. In the present case, it appears that the importer has tried to clear the goods by way of mis-declaration and undervaluation in order to avoid duty on higher assessable value. Hence, it appears that the importer had knowingly involved themselves in the suppression of the material facts and also indulged in mis-statement of facts. These acts of omission and commission on part of the importer have rendered them liable for penalty under Section 114AA of the Customs Act, 1962.

**7. RELEVANT LEGAL PROVISIONS:**

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

**SEZ ACT, 2005**

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

.....

(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.—**

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

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

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

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

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

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

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

### **SEZ RULES, 2006**

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

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

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

<b>The Customs Act, 1962</b>	
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 authorises the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) and Commissioner of Central Excise in respect of offences under the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) and notified under the Act, for the reasons to be recorded in writing, to carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned.*

**(B) RELEVANT PROVISIONS OF THE CUSTOMS ACT, 1962:**

**Section 2. Definitions-**

*In this Act, unless the context otherwise requires,*

**(22)** "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;

**( 2 3 )** "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

**(25)** "imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

**(26)** "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

**( 3 9 )** “smuggling”, in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.

**Section 11A. Definitions-**

*In this Act, unless the context otherwise requires,*

**(a)** “illegal import” means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.

**Section 17. Assessment of duty. –**

**(1)** An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

....

**(4)** Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

**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 electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed:

....

**(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 other such 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. Confiscation of improperly imported goods, etc. –**

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

.....

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

**Section 112. Penalty for improper importation of goods, etc. –**

*Any person,-*

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

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

*shall be liable,-*

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

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

*If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material 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.*

**9. Summary of Investigation Conducted:**

**9.1.** The importer M/s. Mega Enterprises (IEC: 0215019504) had filed Bill of Entry No. 4854169 dtd. 01.10.2025 at Mundra Port for import of goods declared as Mix items as listed in the Bill of Entry having declared assessable value of Rs. 11,32,282/- and declared duty of Rs. 4,39,284/-. The goods were examined by the officers of SIIB and found that the some items were found mis-declared in terms of quantity/ declaration and some items were also found which were not declared in the Bill of Entry by the importer. Further, the assessable value of the subject consignment has been re-determined as Rs.13,41,639/-on the basis of CE Opinion Certificate dated 13.11.2025 in view of Rule 9 of the CVR, 2007, on which applicable duty comes to Rs. 679074/- as detailed in Table-F above resulting in differential duty of Rs. 239790/-.

**9.2.** The importer has thus contravened Section 17 and Section 46 of the Customs Act, 1962 and the CVR, 2007 in as much as they failed to make correct declarations in the subject Bill of Entry filed by them and correctly assess their duty liability. It further appears that the importer has tried to clear the goods by way of mis-declaration/ undervaluation in order to avoid duty on higher assessable value. Hence, it appears that the importer

had knowingly involved themselves in the suppression of the material facts and also indulged in mis-statement of facts. These acts of omission and commission on the part of importer has made the subject goods having re-determined assessable value of Rs. 13,41,639/- liable for confiscation under Section 111(l) and 111 (m) of the Custom Act, 1962 and rendered the importer liable for penal action under Section 112(a)(ii) and 114 AA of the said Act.

**10.** The importer M/s. Mega Enterprises vide statement dated 03.11.2025 of their authorized representative has accepted the observation of mis-declaration and submitted that they are ready to pay the differential duty along with applicable penalty. Further, the importer vide their email dated 17.11.2025 has accepted the valuation report submitted by the CE and submitted that they don't want any Show Cause Notice and Personal Hearing in the matter.

11. As the importer has already requested for waiver of the show cause notice and personal hearing in the matter, necessary adjudication proceeding/action may be initiated in respect of the subject Bill of Entry No. 4854169 dtd. 01.10.2025 as per the Customs Act, 1962. Outcome of the recoveries made may please be intimated to this office.

**Waiver of Notice and Personal Hearing: -**

12. The importer M/s. Mega Enterprises, (IEC: 0215019504) having office at 1113, Dhanuka Sunshine Prime, Iskon Road, Mansarovar, Jaipur-302020 vide their letter dated 19.12.2025, have requested for waiver of the Show Cause Notice and personal hearing in the matter, necessary adjudication proceeding/action may be initiated in respect of the said Bill of Entry as per the Customs Act, 1962. The importer has accepted the valuation of CE, and requested the release of the consignment.

**Discussion and Findings:**

13. I have carefully gone through the records of the case, investigation report dated 05.12.2025, Valuation report by empanelled Chartered Engineer and the applicable provisions of law. The importer, M/s. Mega Enterprises has requested for waiver of Show Cause Notice and Personal hearing vide letter dated 19.12.2025. Thus, the principles of Natural justice as provided in Section 122a of the Customs Act, 1962 have been

complied with and I proceed to decide the case on the basis of documentary evidence available on records. The issues to be decided by me are:

- i. Whether the declared assessable value of the goods in Bill of Entry No. 4854169 dtd. 01.10.2025 i.e. Rs. 11,32,282/- is liable to be rejected under Rule 12 of the CVR, 2007 and the same is required to be re-determined as Rs. 13,41,639/- as opined in the CE Opinion Certificate dated 13.11.2025 in view of Rule 9 of the CVR, 2007;
- ii. Whether the above said Bill of Entry is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962;
- iii. Whether the impugned goods imported by way of undervaluation and having re-determined assessable value of Rs. 13,41,639/-, are in contravention of Section 46 of the Customs Act, 1962 and therefore, liable for confiscation under Section 111(m) of the Customs Act, 1962;
- iv. Whether the importer M/s. MEGA ENTERPRISES (IEC: 0510322) is liable for penalty under Section 112(a)(ii) and 114 AA of the Customs Act, 1962.

**14.** regarding the first issue, I find that inconsistency observed in filing of the Bill of Entry suggests deliberate Undervaluation and mis-declaration of the goods. The goods were examined by the officers of SIIB and found that the some items were found mis-declared in terms of quantity/ declaration and some items were also found which were not declared in the Bill of Entry by the importer. Goods found during examination are listed in Table-B and Table-C above. Out of the goods found during examination, item with "Ceramic Tablewares and Kitchenware" attracts Anti Dumping Duty vide notification No. 16/2022-Cus.(ADD) dated 24.05.2022 to the tune of 1075 USD/MT. The total weight of Ceramic Bowl and Ceramic Cup is found as 1679 Kgs (Ceramic Bowl: 989 Kgs and Ceramic Cup: 690 Kgs). The total ADD comes to 1804.925 USD (Rs. 1,60,368/-). Since, mis-declaration of the goods, in parameters such as valuation, quantity and classification, was noticed, the declared value of the goods is liable to be determined in terms of Rule 12. As the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data extracted with respect to contemporaneous

imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007.

15. As per Rule 6 *ibid*, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8. the imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, model, brand, make, sizes and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible. As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007.

16. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid*. Accordingly, the Chartered Engineer was appointed for valuation of the goods. The Chartered Engineer vide his report ref no. AYK:VAL:02713:2025 dated 13.11.2025 has suggested the valuation of the imported goods. The chartered engineer, empanelled by the government, determined the fair value of the goods to be Rs. 13,41,639/- (Rs. Thirteen Lakh Forty One Thousand Six Hundred Thirty-Nine only) in contrast to the declared assessable value as Rs. 11,32,282/-. In view of above, the declared value of the goods, i.e. Rs. 11,32,282/-, is liable to be rejected and the same needs to be re-determined as Rs. 13,41,639/- as mentioned above in Table-E.

17. Regarding the second issue, the self-assessment done by the importer is liable to be rejected and the BE needs to be re-assessed with differential duty of Rs. 2,39,790/- under Section 17(4) of the Customs Act, 1962. I find that from the above discussion, it is evident that the importer has undervalued/mis-classified the imported goods to evade payment of duties and taxes by. As per valuation done by the Chartered Engineer, empanelled by the Government, the fair value of the goods amounts to be Rs. 13,41,639/- in contrast to the declared assessable value as Rs. 11,32,282/-, resulting in the duty difference of Rs. 2,39,790/-. The duty

liability for the imported goods as per re-determined value is ascertained. In addition to the value, the two goods i.e. Metal Basket and Iron Strainer classifiable under 73239390, requires SIMS registration for clearance which was not submitted by the importer to the officers of SIIB. Therefore, I find that the self assessment done by importer is liable for rejection and re-assessment of the Bill of Entry should be done under Section 17(4) of the Customs Act, 1962.

18. Regarding the third issue, I find that inconsistency observed in filing of the Bill of Entry suggests deliberate Undervaluation and mis-declaration of the goods. The goods were examined by the officers of SIIB and found that the some items were found mis-declared in terms of quantity/declaration and some items were also found which were not declared in the Bill of Entry by the importer. Goods found during examination are listed in Table-B and Table-C above. Out of the goods found during examination, item with "Ceramic Tablewares and Kitchenware" attracts Anti Dumping Duty vide notification No. 16/2022-Cus.(ADD) dated 24.05.2022. In addition to the above, the two goods i.e. Metal Basket and Iron Strainer classifiable under 73239390, requires SIMS registration for clearance which was not submitted by the importer to the officers of SIIB. In absence of the SIMS, goods becomes prohibited. Therefore, I find that, the impugned goods imported by way of undervaluation and having re-determined assessable value of Rs. 12,94,459.65/-, are in contravention of Section 46 of the Customs Act, 1962 and therefore, liable for confiscation under Section 111 (l) and 111(m) of the Customs Act, 1962 and the impugned goods imported by way of mis-declaration and prohibition and having re-determined assessable value of Rs. 47,179.35/-, are in contravention of Section 46 of the Customs Act, 1962 and therefore, liable for confiscation under Section 111(d) and 111 (l) of the Customs Act, 1962. However, Importer has submitted the SIMS No. MOSSIMS181225385654 and MOSSIMS181225385655 both dated 18.12.2025, I find the goods i.e. Metal Basket and Iron Strainer fit for import.

19. Regarding the fourth issue, I find that the importer is liable for penalty under Section 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962.- I find that From the above discussion, it appears that the importer has intentionally misdeclared the quantity and mis-classified the goods i.e metal basket and iron strainer to circumvent the import policy conditions Customs Duty, which leads to confiscation of dutiable goods u/s 111(d)

and 111(l) of the Customs Act, 1962. Further, it appears that the importer has intentionally misdeclared the quantity and mis-classified the goods, except metal basket and iron strainer, to evade Customs Duty, which leads to confiscation of dutiable goods u/s 111(l) and 111(m) of the Customs Act, 1962. The importer has intentionally misdeclared the dutiable goods, which leads to the confiscation of the said goods, rendered the importer themselves also liable for penalty under Section 112(a)(i) of the Customs Act, 1962 for metal basket and iron strainer and penalty under Section 112(a)(ii) of the Customs Act, 1962 for the goods other than metal basket and iron strainer. As the importer has deliberately undervalued and misdeclared the goods, which rendered him also liable for penalty under Section 114AA of the Customs Act, 1962.

20. In view of the facts above, I pass the following order.

### ORDER

- i. I order to reject the declared total assessable value of goods as Rs. 11,32,282/-, quantity and classification of the Bill of Entry No. 4854169 Dated 01.10.2025 and order to re-determine the value of the goods as Rs. 13,41,639/-.
- (ii) I Order to re-assess the Bill of Entry 4854169 dated 01.10.2025 with differential duty of Rs. 2,39,790/- under section 17(4) of the customs Act, 1962.
- (iii) I order to confiscate the imported goods i.e. metal basket and iron strainer of re-determined assessable value 47,179.35/- under Section 111(d) and 111(l) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods, on payment of redemption fine of **Rs. 5,000/- (Rupees Five Thousand only)** for non-submission of SIMS on time.
- (iv) I order to confiscate the imported goods of re-determined assessable value 12,94,459.65/- under Section 111(l) and 111(m) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods, on payment of redemption fine of **Rs. 1 , 3 0 , 0 0 0 /- (Rupees One Lakh Thirty thousand only)**.
- (v) I impose a penalty of **Rs. 5,000/- (Rupees Five Thousand only)** for items i.e metal basket and iron strainer of re-determined assessable value of Rs. 47,179.35 on M/s. Mega Enterprises u/s. 112 (a)(i)

of the Customs Act, 1962.

(vi) I impose a penalty of **Rs. 24,000/- (Rupees Twenty Four Thousand only)** on M/s. Mega Enterprises u/s. 112 (a)(ii) of the Customs Act, 1962.

(vii.) I impose a penalty of **Rs. 25,000/- (Rupees Twenty Five only)** on M/s. Mega Enterprises u/s. 114AA of the Customs Act, 1962.

2 1 . This Order-in-Original is issued without prejudice to any other action that may be taken against the importer under the Customs Act, 1962 or any other law for the time being in force.

**Digitally signed by  
Dipakbhai Zala  
Date: 20-12-2025  
13:47:38  
Additional Commissioner of Customs  
Import Assessment  
Custom House, Mundra**

**To,**

**M/s. Mega Enterprises, (IEC: 0215019504)**

**1113, Dhanuka Sunshine Prime, Iskon Road, Mansarovar, Jaipur-302020,**

Copy to:-

1. The Addl. Commissioner (PCA), Custom House, Mundra.
2. The Assistant Commissioner (RRA/TRC/EDI), Custom House, Mundra.
3. Guard File