OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS

CUSTOMS HOUSE, MP & SEZ

MUNDRA, KUTCH-GUJARAT -370421

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सत्यमेव जयते

A	**FILE NO.** फ़ाइल संख्या	CUS/APR/4836/2026-Gr 3-O/o Pr Commr-Cus-Mundra
B	**OIO NO.** आदेश संख्या	MCH/ADC/ZDC/397/2026-27
C	**PASSED BY** जारीकर्ता	Dipak Zala, Additional Commissioner of Customs/अपर आयुक्त सीमा शुल्क, Custom House, Mundra/कस्टम हाउस, मुंद्रा।
D	**DATE OF ORDER** आदेश की तारीख	15.10.2026
E	**DATE OF ISSUE** जारी करने की तिथि	15.10.2026
F	**SCN No. & Date** कारण बताओ नोटिस क्रमांक	Waived.
G	**NOTICEE/ PARTY/ IMPORTER** नोटिसकर्ता/पार्टी/आयातक	M/s. Parvati Impex (EIZPG4135H)

1. यहआदेश संबन्धित को नि:शुल्क 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 परअपील कर सकताहै-

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:

"सीमाशुल्कआयुक्त (अपील),

चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,

नवरंगपुरा,अहमदाबाद 380 009"

"THE COMMISSIONER OF CUSTOMS (APPEALS),

HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,

NAVRANGPURA, AHMEDABAD-380 009."

3. उक्तअपील यहआदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within sixty days from the date of communication of this order.

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 ड्यूटि/ 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, 1982 और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

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

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:

On the basis of intelligence, the consignment covered under Z-Bill of Entry No. 2911237 dated 03.08.2026 was placed on hold at the premises of M/s. Shoolin Trade Link LLP (SEZ Warehouse Unit), Mundra, for detailed scrutiny and examination. The examination proceedings in respect of the subject consignment were conducted under Panchnama dated 24.08.2026 in the presence of Shri Pranjal Singh, authorised representative of the importer M/s. Parvati Impex and authorised person of M/s. Shoolin Trade Link LLP. The proceedings were conducted in the presence of two independent Panch witnesses. The Panchnama records that Container No. CAAU7032117 was covered under the aforesaid Bill of Entry.

The importer's representative produced the Bill of Entry No. 2911237 dated 03.08.2026, along with the relevant import documents. As per the Bill of Entry, the goods were declared as under:

Table-A

Sr. No.	CTH	Description	Declared Quantity
1	59039090	Laminated Textile Fabrics (Mix Lot off colours, size, GSM, width and weight)	86,633 SQM

The declared value of the goods in the Bill of Entry was USD 10,395.96, equivalent to an assessable value of Rs.10,10,487/-, and the importer had self-assessed Customs duty of Rs. 2,83,947/-.

2. Action taken – Examination findings:

Container No. CAAU7032117, pertaining to BE No. 2911237 dated 03.08.2026, was put on hold for examination at the premises of M/s. Shoolin Trade Link LLP (SEZ Warehouse Unit). The authorised representative of the importer informed that examination instructions in respect of the said container had been received through ICEGATE on 04.08.2026, pursuant to which the seal of the container had already been cut and the goods had been de-stuffed and shifted to Warehouse No.-1 for detailed examination. The goods pertaining to the subject consignment were found stored in seventeen (17) separate stacks, comprising sixteen (16) stacks of size 10 × 8 and one (01) stack of size 10 × 5, and wrapped in polythene sheets. The representatives of the SEZ Unit identified the said stacks as pertaining to the subject consignment.

Thereafter, in the presence of the Panch witnesses and the concerned representatives, detailed examination of the fabric rolls was conducted. A physical count of the rolls was carried out and the weight of the fabric rolls was verified. During the examination total 1,320 fabric rolls having an aggregate weight of 25,977.60 Kgs, found, as tabulated below:

Table-B

Sr. No.	Description	No. of Rolls	Average Weight/Roll (Kgs)	Total Weight (Kgs)
1	Fabric rolls	1,320	19.68	25,977.60

As the exact nature, composition and classification of the fabrics could not be conclusively ascertained merely by visual examination, therefore, representative samples were drawn in triplicate separately from four different colours/types of fabric rolls for determination of their exact nature, composition and classification. The samples were properly packed, marked and sealed in the

presence of the authorised representative of the importer and forwarded to CRCL, Kandla for testing.

3. Investigations Conducted:

3.1 Laboratory Examination:

The representative samples were forwarded to CRCL, Kandla vide Test Memo Nos. 182, 183, 184 and 185 dated 24.08.2026. The laboratory reports received in respect of the samples are summarised below:

Table-C

Sr. No.	Lab Report	Colour	Laboratory finding	GSM
1	3379/SIIB	Blue	Woven fabric composed of polyester filament yarn (textured), having translucent polymeric lamination on one side; laminating material based on polyurethane (PU); Polyester 92.23% by wt.	131.2
2	3380/SIIB	Maroon	Woven fabric composed of polyester filament yarn (textured), having translucent polymeric lamination on one side; laminating material based on polyurethane (PU); Polyester 95.88% by wt.	129.64
3	3381/SIIB	Grey	Woven fabric composed of polyester filament yarn (textured) with laminated film on one side based on polyurethane (PU); Polyester 94.02% by wt.	130.05
4	3382/SIIB	White	Woven fabric composed of polyester filament yarn (textured) having polymeric lamination on one side; laminating material based on	126.40

			polyurethane (PU); Polyester 95.40% by wt.	

The CRCL report bearing Lab No. 3379/SIIB records a blue coloured woven fabric having translucent polymeric lamination on one side. The base fabric is composed of polyester filament yarn (textured) and the lamination is composed of polymeric material based on polyurethane (PU). The GSM was reported as 131.2 and polyester composition as 92.23% by weight; the width was 150.0 cm.

The CRCL report bearing Lab No. 3380/SIIB records a maroon coloured woven fabric having translucent polymeric lamination on one side. The base fabric is composed of polyester filament yarn (textured) and the lamination is composed of polymeric material based on polyurethane (PU). The GSM was reported as 129.64 and polyester composition as 95.88% by weight; the width was 150.0 cm.

The CRCL report bearing Lab No. 3381/SIIB records a grey coloured woven fabric having lamination (translucent film) on one side. The base fabric is composed of polyester filament yarn (textured) and the laminated film is composed of polymeric material based on polyurethane (PU). The GSM was reported as 130.05 and polyester composition as 94.02% by weight; the width was 149 cm.

The CRCL report bearing Lab No. 3382/SIIB records a white coloured woven fabric having polymeric lamination on one side. The base fabric is composed of polyester filament yarn (textured) and the lamination is composed of polymeric material based on polyurethane (PU). The GSM was reported as 126.40 and polyester composition as 95.40% by weight; the width was 149 cm.

3.2 Classification:

From the laboratory test reports, it is observed that all four representative samples are in the form of woven fabrics composed of polyester filament yarn (textured), having a polymeric lamination on one side. The laminating material in all the samples has been reported to be a polymeric

material based on polyurethane (PU). The polyester content in the four samples has been reported as 92.23%, 95.88%, 94.02% and 95.40% by weight respectively. Accordingly, in view of the specific finding of the laboratory that the imported fabrics are woven textile fabrics **laminated** with polyurethane (PU), the declared classification under CTH 59039090 does not appear to be appropriate.

Thus, the declaration in the Bill of Entry under CTH 59039090 appears to be not proper, as the imported fabrics, on laboratory examination, have been found to have polyurethane-based polymeric lamination on one side. Therefore, the goods are appropriately classifiable under **CTH 59032090**, covering 'Textile fabrics, laminated with polyurethane – Other'.

The relevant extract of CTH is as below.

5903	**Textile Fabric impregnated, coated, covered or laminated with plastics, other than those of heading 59.02**
590310	- With Polyvinyl chloride:
59031010	--- Imitation leather fabrics of Cotton
59031090	--- Other
590320	**- With Polyurethane:**
59032010	--- Imitation leather fabrics, of cotton
59032090	**--- Other**
590390	- Other:
59039010	--- Of Cotton
59039020	--- Polyethylene laminated jute fabrics
59039090	--- Other

In view of the above, the goods are more appropriately classifiable under **59032090** instead of declared CTH 59039090, wherein the applicable duty structure is **BCD-20%, SWS-10% of BCD and IGST- 5%.**

3.3 Re-determination of quantity:

In view of the GSM established by CRCL, the quantity of the imported fabrics in SQM is required to be re-calculated on the basis of the actual weight and GSM. The area is to be calculated by the following formula:

Area (sqm) = [Weight (kg) × 1000] ÷ GSM

On perusal of the Lab reports, it is observed that though the weight of the each rolls was found similar during the examination, but as per the Test Reports received from CRCL it is observed that the actual GSM is slightly varying in each type of samples.

Further, since a lower GSM corresponds to a higher area in SQM for the same weight of fabric, and the assessment of the goods found is based on the SQM quantity, the lowest GSM, i.e. 126.40 GSM, has been adopted for calculating the total SQM quantity to ensure that the maximum possible SQM quantity is accounted for in the assessment of the goods.

Accordingly, based on the above formula, the quantity in SQM is re-determined as under:

Table-D

Sr. No.	Re-determined description	Total Weight (Kgs)	GSM as per CE/CRCL	Re-determined Quantity (SQM)
1	PU laminated Polyester Fabric – mixed lot	25,977.60	126.40	2,05,518.99

Thus, against the total quantity of 86,633 SQM declared in the Bill of Entry, the quantity worked out on the basis of the actual weight and GSM adopted comes to approximately 2,05,518.99 SQM, resulting in an excess/re-determined quantity of approximately 1,18,885.99 SQM.

3.4 Rejection of declared value and re-determination of Assessable Value:

3.4.1 The Rule 3 of the Customs Valuation (Determination of value of Imported Goods) Rules, 2007 (hereinafter referred to as the CVR, 2007) provides the method of valuation. The Rule 3(1) of the CVR, 2007 provides that "Subject to Rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of Rule 10." The Rule 3(4) *ibid* states that 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 of CVR, 2007. Whereas, it appears that transaction value in terms of Rule 3 of the CVR, 2007 is to be accepted only where there are direct evidences with regard to the price actually paid or payable in respect of the imported goods by the importer. Whereas, it further appears that there is a reasonable doubt regarding the truth and accuracy of the value declared by the importer, and hence it appears liable to be rejected in terms of Rule 12 of the CVR, 2007.

3.4.2 Whereas, it appears that, if actual transaction value which means price paid or payable cannot be ascertained on the basis of Rule 3 of the CVR, 2007, the value shall be decided proceeding to subsequent rules. Thus, recourse is to be taken to Rule 9 of the CVR, 2007 which provides for determination of value where the value of the imported goods cannot be determined under the provisions of any of the preceding rules, and 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.

3.4.3 Whereas, it appears that the value of the impugned goods could not be determined under Rules 4 and 5 ibid since the goods have been mis-declared by description/classification and the value of contemporaneous imports of identical and similar goods of the same quality and composition was not found. Proceeding sequentially, it is stipulated under Rule 6 *ibid* that where the value is not determinable under Rule 3, 4 and 5, the value is to be determined under Rule 7 or when the value cannot be determined under that Rule, under Rule 8.

3.4.4 Whereas, Rule 7 provides for "Deductive Value" i.e. the value is to be determined on the basis of valuation of identical goods or similar imported goods sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, subject to deductions stipulated under the rule. Likewise, for application of Rule 8 of the CVR, 2007, the cost of production or processing involved in the imported goods is not available. In the absence of requisite data, the value cannot be determined by taking recourse to these rules either. Accordingly, the value of the impugned goods is required to be determined under Rule 9 of the CVR, 2007.

3.4.5 "Rule 9: Residual method – (1) Subject to the provisions of Rule 3, where the value of the 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:"

3.4.6 Whereas, as per the provisions of Rule 9 *ibid*, the assessable value of the goods actually found during examination is required to be re-determined under Rule 9 *ibid*, i.e. as per the residual method. Whereas, the impugned goods were inspected by Er. Ajayrajsinh Baldevsinh Jhala, Customs empanelled Chartered Engineer, who submitted his Chartered Engineer Opinion Certificate/Valuation Report vide reference No.ABJ:INSP:CE:MUN:SIIB:26-27:74 dated 26.09.2026, wherein the suggestive average CIF value of the imported goods in bulk quantity has been assessed at USD 36,993.42. Further, as per the Chartered Engineer's report, the value assessed is as follows:

Table-E

Sr. No.	Description	Quantity (SQM)	Unit CIF Value (USD/SQM)	Total CIF Value (USD)	CIF Value in INR
1	PU laminated polyester fabric rolls	2,05,518.99	0.18	36,993.42	35,95,760.42

3.4.7 Thus, the Chartered Engineer has assessed the total suggestive average CIF value of the imported goods at USD 36,993.42, equivalent to approximately Rs. 35,95,760/- at the exchange rate of 1 USD = Rs. 97.20. The Chartered Engineer's report states that the valuation was based, inter alia, upon physical and visual examination, the documents submitted, supplier inputs, market survey, manufacturing/production cost, previously assessed customs data and other relevant technical references.

3.4.8 Accordingly, the declared assessable value of approximately Rs.10,10,487/- appears liable to be rejected and the assessable value appears liable to be re-determined at approximately Rs. 35,95,760/- under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

3.5 Re-determination of Customs Duty:

The importer has declared assessable value of approximately Rs. 10,10,487/- in the Bill of Entry and self-assessed the Customs duty at Rs. 2,83,947/-. On the basis of the re-determined assessable value of Rs. 35,95,760/-, and the applicable rates of BCD 20%, SWS 10% and IGST 5%, the duty works out as under:

Table-F

Particulars	**Amount (Rs.)**
Revised Assessable Value	35,95,760
BCD @ 20%	7,19,152
SWS @ 10% of BCD	71,915
IGST @ 5%	2,19,341
Total Re-determined Duty	**10,10,408**
Duty self-assessed	2,83,947
Short levy / differential duty	**7,26,461**

Thus, it appears that the importer has mis-declared the classification of the imported goods under CTH 59039090 instead of the appropriate CTH 59032090, resulting in short levy/non-levy of Customs duty amounting to Rs. 7,26,461/-.

3.6 Importability of Goods:

The goods declared in the Bill of Entry and found during examination are freely importable in India.

3.7 Confiscation of Goods and Penal Action:

3.7.1 Whereas, the goods declared in the Bill of Entry and found during examination are freely importable in India. However, the goods found during examination were found to be mis-declared in terms of quantity, value and declared CTH. The declared assessable value of Rs. 10,10,487/- is substantially lower than the value assessed by the Chartered Engineer at Rs. 35,95,760/-. Further, the goods do not correspond in respect of value and appropriate CTH. Accordingly, the goods appear liable for confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962.

3.7.2. In view of the above, it appears that by such acts of omission and commission, the importer has rendered the said goods liable to confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962.

3.7.3. The aforesaid acts and omissions on the part of the importer indicate mis-declaration of the imported goods in terms of quantity, value, and proper classification, in contravention of the requirements of Section 46(4) and 46(4A) of the Customs Act, 1962. Accordingly, the importer appears liable for penal action under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

4. The investigation conducted by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, in respect of the import consignment of M/s. Parvati Impex (IEC: EIZPG4135H) under Z-Bill of Entry No. 2911237 dated 03.08.2026, covering Container No. CAAU7032117, revealed discrepancies with regard to the declared quantity, description/classification and valuation of the imported fabrics. The examination of the consignment was conducted at the premises of M/s. Shoolin Trade Link LLP (SEZ Warehouse Unit), Mundra, under Panchnama dated 24.08.2026.

5. The outcomes of the investigation:

5.1 Examination of Goods:

5.1.1 The officers of the SIIB Section, Customs House, Mundra, conducted detailed examination of the subject fabric rolls pertaining to Container No. CAAU7032117, covered under Z-Bill of Entry No. 2911237 dated 03.08.2026, under Panchnama dated 24.08.2026. During examination, the goods were found stored in seventeen separate stacks in Warehouse No.-1 and comprised 1,320 fabric rolls having an aggregate weight of 25,977.60 Kgs.

5.1.2 The goods were declared in the Bill of Entry as "Laminated Textile Fabrics (Mix Lot of colours, size, GSM, width and weight)" under CTH 59039090, with a declared quantity of 86,633 SQM. During examination, samples of the goods representing four different colours/types were drawn and forwarded to CRCL, Kandla for testing purpose.

5.2. Classification:

As per the test reports, all the four samples were found to be woven fabrics composed of textured polyester filament yarn having polymeric lamination on one side, with the laminating material being based on polyurethane (PU). Accordingly, on the basis of the laboratory findings, the imported goods are appropriately classifiable under CTH 59032090, i.e. textile fabrics laminated with polyurethane, instead of the declared CTH 59039090.

5.3. Re-determination of quantity:

Based on the GSM established by CRCL, the quantity of the imported fabrics in SQM is re-determined to approximately 2,05,518.99 SQM, against the total quantity of 86,633 SQM declared in the Bill of Entry, resulting in an excess/re-determined quantity of approximately 1,18,885.99 SQM.

5.4 Valuation of the Goods:

5.4.1 Whereas, as per the provisions of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, where the proper officer has reasonable doubt regarding the truth or accuracy of the value declared, the declared value may be rejected and the value is required to be determined in accordance with the provisions of the said Rules. Further, where

the value cannot be determined under the preceding rules, the same is required to be determined under Rule 9 *ibid*, i.e. by the residual method.

5.4.2 In the instant case, the imported fabrics were inspected by Er. Ajayrajsinh Baldevsinh Jhala, Customs empanelled Chartered Engineer, who submitted his Chartered Engineer Opinion Certificate/Valuation Report vide Reference No. ABJ:INSP:CE:MUN:SIIB:26-27:74 dated 26.09.2026. As per the Chartered Engineer's report, the assessable value of the goods declared by the importer in Z-Bill of Entry No. 2911237 dated 03.08.2026 is re-determined to **Rs. 35,95,760/-** as against the declared assessable value of Rs. 10,10,487/- in the Bill of Entry. Accordingly, the Customs duty liability is required to be re-determined on the basis of the re-determined assessable value and the applicable rate of duty.

5.5. Re-determination of duty:

The importer has declared assessable value of approximately Rs. 10,10,487/- in the Bill of Entry and self-assessed the Customs duty at Rs. 2,83,947/-. On the basis of the re-determined assessable value of Rs. 35,95,760/-, and the applicable rates of BCD 20%, SWS 10% and IGST 5%, the duty works out to Rs. 10,10,408/-, resulting into short levy/non-levy of Customs duty amounting to Rs. 7,26,461/-.

5.6 Confiscation of Goods and Penal Action:

5.6.1 The goods found during examination were found to be mis-declared in terms of quantity, value and declared CTH. The declared assessable value of Rs. 10,10,487/- is substantially lower than the value assessed by the Chartered Engineer at Rs. 35,95,760/-. Further, the goods do not correspond in respect of value and appropriate CTH. Accordingly, the goods appear liable for confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962.

5.6.2 In view of the above, it appears that by such acts of omission and commission, the importer has rendered the said goods liable to confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962.

5.6.3 The aforesaid acts and omissions on the part of the importer indicate mis-declaration of the imported goods in terms of quantity, value, and proper

classification, in contravention of the requirements of Section 46(4) and 46(4A) of the Customs Act, 1962. Accordingly, the importer appears liable for penal action under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

6. RELEVANT LEGAL PROVISIONS:

(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:

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

Notification Nos. 2665(E) and 2667(E) dated 05.08.2016:

(1) In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government by Notification No. 2667(E) dated 05.08.2016 issued by the Ministry of Commerce & Industry, has authorized the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned. Under Section 21(1) of the SEZ Act, 2005, 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, by the Notification 2665(E) dated 05.08.2016 has notified offences contained in Sections 28, 28AA, 28AAA, 74, 75, 111, 113, 115, 124, 135 and 104 of the Customs Act, 1962 (52 of 1962) as offences under the SEZ Act, 2005.

47 (5) Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorise 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, Central Excise Act, 1944, and the Finance Act, 1994 and the rules made thereunder or the notifications issued thereunder.

(B) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

Section 2(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;

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

Section 2(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;

Section 2(26): "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;

Section 2(39): "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: "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:

(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, relating to the imported goods.

(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: -

--

(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 transhipment, with the declaration for transhipment 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:

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.

(C) Relevant Provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:

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;

……..

(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 ……..

(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.

Rule 7. Deductive value.-

(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. Computed value.-

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. 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.

Rule 12. Rejection of declared value . - (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

7. The importer, M/s. Parvati Impex, vide email dated 29.09.2026, has accepted the findings recorded in the CRCL Test Reports corresponding to Test Memo Nos. 182, 183, 184 and 185 dated 24.08.2026 and has also accepted the findings contained in the Chartered Engineer Opinion Certificate/Valuation Report No. ABJ:INSP:CE:MUN:SIIB:26-27:74 dated 26.09.2026. The importer has accordingly accepted the laboratory findings and the valuation report in respect of the subject consignment.

Further, the importer vide their email dated 29.09.2026, has requested for waiver of issuance of Show Cause Notice and personal hearing in respect of the goods imported vide Z-Bill of Entry No. 2911237 (Z-Type) dated 03.08.2026 and requested for adjudication of the case on merits without issuance of Show Cause Notice and without personal hearing.

8. In view of the above facts, it appears that:

(i) The assessable value of the imported goods covered under BE No. 2911237 (Z-Type) dated 03.08.2026 is liable to be re-determined under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962, as under:

BE No. & Date	**Declared Value**	**Re-determined Value**
2911237 dated 03.08.2026	Rs. 10,10,487/-	Rs. 35,95,760/-

(ii) The Customs duty involved in the imported goods is liable to be re-determined as under:

Particulars	Duty Declared in BE	Duty Re-determined	Differential Duty
Total Duty	Rs. 2,83,947/-	Rs. 10,10,408/-	Rs. 7,26,461/-

(iii) The said BE No. 2911237 dated 03.08.2026 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962.

(iv) The imported goods have been found to differ from the declaration in the Bill of Entry with regard to quantity, value and classification/description, and therefore appear liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

(v) The importer, M/s. Parvati Impex, appears liable for penalty under Section 112(a)(ii) of the Customs Act, 1962.

(vi) The importer, M/s. Parvati Impex, appears liable for penalty under Section 114AA of the Customs Act, 1962, subject to establishment of the requisite knowledge/intent and material incorrectness.

8.1 Accordingly, an Investigation report 186/2026-27 dated 05.10.2026 has been issued by the SIIB, Mundra Customs.

WRITTEN SUBMISSION AND PERSONAL HEARING

11. The importer, M/s. Parvati Impex, vide their letter dated 06.10.2026, has requested waiver of issuance of Show Cause Notice and grant of Personal Hearing in the matter and has requested that the case be decided on merits.

DISCUSSION AND FINDINGS

12. I have carefully gone through Investigation Report No. 186/2026-27 dated 05.10.2026 forwarded by SIIB, Custom House, Mundra, the relied upon documents and all other material available on record. I note that M/s. Parvati Impex, vide their email dated 29.09.2026, have accepted the CRCL Test Reports and the Chartered Engineer's Opinion Certificate/Valuation Report No.

ABJ:INSP:CE:MUN:SIIB:26-27:74 dated 26.09.2026. Importer vide their letter dated 06.10.2026 has requested for waiver of the Show Cause Notice and Personal Hearing and requested to decide the matter on merits. I am satisfied that the principles of natural justice have been duly complied with. The matter is accordingly being disposed of on merits under the first proviso to Section 124 of the Customs Act, 1962.

12.1 On a careful perusal of the Investigation Report and case records, I find that the following main issues arise for consideration and determination in this case:

(i) Whether the declared description, classification and quantity of the goods covered under Z-Bill of Entry No. 2911237 dated 03.08.2026 are liable to be rejected and re-determined in view of the examination findings and the CRCL Test Reports;

(ii) Whether the declared assessable value of Rs. 10,10,487/- (Rupees Ten Lakh Ten Thousand Four Hundred and Eighty-Seven Only) is liable to be rejected under Rule 12 of the CVR, 2007 and re-determined as Rs. 35,95,760/- (Rupees Thirty-Five Lakh Ninety-Five Thousand Seven Hundred and Sixty Only) under under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962;

(iii) Whether Z-Bill of Entry No. 2911237 dated 03.08.2026 is liable to be re-assessed under Section 17(4) of the Customs Act, 1962 with differential duty of Rs. 7,26,461/-;

(iv) Whether the goods are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962; and

(v) Whether penalty is imposable on M/s. Parvati Impex under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

13. FIRST ISSUE — RE-DETERMINATION OF DESCRIPTION, CLASSIFICATION AND QUANTITY:

13.1 I find that M/s. Parvati Impex filed Z-Bill of Entry No. 2911237 dated 03.08.2026 at M/s. Shoolin Trade Link LLP (SEZ Warehouse Unit), APSEZ, Mundra. The BE declared a single item, "Laminated Textile Fabrics (Mix Lot off different colours, size, GSM, width and weight)", under CTH 59039090, with a quantity of 86,633 SQM at a unit price of USD 0.12/SQM and an assessable value of Rs. 10,10,487/-. The goods were shipped in Container No. CAAU7032117 against Commercial Invoice No. PI26PM46 dated 08.07.2026 issued by M/s. Elite Global (Hong Kong) Limited.

13.2 I find that during examination conducted under Panchnama dated 24.08.2026, the consignment was found to consist of 1,320 fabric rolls having an aggregate weight of 25,977.60 kgs. Representative samples were drawn from four different colours/types of fabric rolls and forwarded to CRCL, Kandla vide Test Memo Nos. 182, 183, 184 and 185 dated 24.08.2026.

13.3 Classification: I find that as per the CRCL Test Reports (Lab Nos. 3379/SIIB, 3380/SIIB, 3381/SIIB and 3382/SIIB), all four samples are woven fabrics composed of textured polyester filament yarn, with lamination on one side. The laminating material is a polymeric material based on polyurethane (PU). Heading 5903 covers textile fabrics impregnated, coated, covered or laminated with plastics. Within that heading:

- sub-heading 5903 10 covers fabrics laminated with polyvinyl chloride;
- sub-heading 5903 20 specifically covers fabrics laminated with polyurethane;
- sub-heading 5903 90 ("Other") is a residual entry.

Since the laminating material has been specifically identified as polyurethane, the goods fall under sub-heading 5903 20. Being polyester fabrics and not imitation leather fabrics of cotton, they are classifiable under CTH 59032090. The specific sub-heading must be preferred over the residual "Other" sub-heading in terms of Rules 1 and 6 of the General Rules for the Interpretation of the First Schedule to the Customs Tariff Act, 1975. I therefore

hold that the declared CTH 59039090 is liable to be rejected and the goods are correctly classifiable under CTH 59032090.

13.4 I note that the effective rate of duty under CTH 59032090 (BCD 20%, SWS 10% of BCD and IGST 5%) is the same as that applied by the importer under the declared CTH 59039090. The re-classification therefore does not by itself result in differential duty. However, it is required for correct assessment and for the correctness of the declaration in the Bill of Entry. The short levy in the present case arises from mis-declaration of quantity and value, as discussed below.

13.5 Quantity: I find that the goods were declared in SQM, but the quantity actually imported can be determined only from the weight found on examination and the GSM established by CRCL. As per the investigation, the re-determined quantity in SQM has been calculated using the formula Area (SQM) = [Weight (kg) × 1000] ÷ GSM, the details are mentioned in below table. The CE has adopted the same quantity in the valuation report, and the importer has accepted both reports without objection. I accordingly accept the re-determined quantity as under:

Sr. No.	**Description**	**CTH**	**Total Weight (Kgs)**	**GSM**	**Re-determined Quantity (SQM)**
1	PU laminated woven polyester fabric (mixed lot)	59032090	25,977.60	126.40	2,05,518.99

13.6 The quantity actually imported, 2,05,518.99 SQM, exceeds the declared quantity of 86,633 SQM by 1,18,885.99 SQM. This excess quantity was not included in the entry made under Section 46 of the Customs Act, 1962.

13.7 I note that the goods are freely importable on payment of applicable Customs duty, and no prohibition or restriction applies to their import under the Foreign Trade Policy.

14. SECOND ISSUE — REJECTION OF DECLARED VALUE AND RE-DETERMINATION OF ASSESSABLE VALUE:

14.1 The declared assessable value of Rs. 10,10,487/- relates to only 86,633 SQM at USD 0.12/SQM. The goods actually imported are 2,05,518.99 SQM of PU laminated polyester fabric. The declared value therefore does not represent the price actually paid or payable for the goods actually imported, and it cannot be accepted as the transaction value under Rule 3(1) of the CVR, 2007. In view of the mis-declaration of quantity and description/classification, there is reasonable doubt about the truth and accuracy of the declared value. When the CE report was supplied to the importer, they did not furnish any evidence in support of the declared value; instead they accepted the re-determined value. I accordingly reject the declared value under Rule 12 of the CVR, 2007.

14.2 The goods are a mixed lot of fabrics of varying colours and GSM. Contemporaneous import data for identical or similar goods of the same quality, composition and commercial level was not available, so the value could not be determined under Rules 4 and 5 of the CVR, 2007. There was also no data on resale prices in India or on cost of production, so the value could not be determined under Rules 7 and 8 ibid. The value is therefore required to be determined under Rule 9 (Residual Method) of the CVR, 2007, using reasonable means consistent with the principles and general provisions of the Rules.

14.3 The Customs empanelled Chartered Engineer, Er. Ajayrajsinh Baldevsinh Jhala, submitted his Opinion Certificate/Valuation Report vide Ref. No. ABJ:INSP:CE:MUN:SIIB:26-27:74 dated 26.09.2026. He determined the CIF value of the goods as under:

Sr. No.	**Description**	**Quantity (SQM)**	**Unit CIF (USD/SQM)**	**Total CIF (USD)**	**Total CIF (Rs.) @ Rs. 97.20/USD**
1	PU laminated polyester fabric rolls	2,05,518.99	0.18	36,993.42	35,95,760.42

14.4 The importer has accepted the re-determined value without any objection. I accordingly reject the declared assessable value of Rs. 10,10,487/- under Rule 12 of the CVR, 2007. I re-determine the assessable value at Rs. 35,95,760/- under Rule 9 of the CVR, 2007 read with Section 14 of the Customs Act, 1962.

15. THIRD ISSUE — RE-ASSESSMENT:

15.1 On the basis of the re-determined assessable value of Rs. 35,95,760/-, the Customs duty leviable on the imported goods works out as under:

Description	**Assessable Value (Rs.)**	**BCD @20% (Rs.)**	**SWS @10% of BCD (Rs.)**	**IGST @5% (Rs.)**	**Total Duty (Rs.)**
PU laminated polyester fabric (CTH 59032090)	35,95,760	7,19,152	71,915	2,19,341	10,10,408

15.2 The importer had self-assessed duty of Rs. 2,83,947/- in the Bill of Entry. The differential duty accordingly works out to **Rs. 7,26,461/-** (Rupees Seven Lakh Twenty-Six Thousand Four Hundred and Sixty-One Only), i.e. Rs. 10,10,408/- minus Rs. 2,83,947/-.

15.3 I accordingly order re-assessment of Z-Bill of Entry No. 2911237 dated 03.08.2026 under Section 17(4) of the Customs Act, 1962, with the correct description, classification (CTH 59032090), quantity (2,05,518.99 SQM), assessable value and duty as discussed above.

16. FOURTH ISSUE — CONFISCATION OF GOODS:

16.1 I find that the imported goods are liable for confiscation on the following grounds:

(a) **Section 111(l):** The importer declared 86,633 SQM, but the quantity actually imported is 2,05,518.99 SQM. The excess quantity of 1,18,885.99 SQM

consists of dutiable goods in excess of those included in the entry made under the Customs Act, 1962. It is therefore liable for confiscation under Section 111(l) of the Customs Act, 1962.

(b) **Section 111(m):** The goods do not correspond with the entry made under the Act in respect of value, quantity and other particulars:

- the declared value of Rs. 10,10,487/- is against a re-determined value of Rs. 35,95,760/-;
- the goods are PU laminated fabrics classifiable under CTH 59032090 and not under the declared CTH 59039090;
- the declared quantity is 86,633 SQM against 2,05,518.99 SQM actually found.

The goods are accordingly liable for confiscation under Section 111(m) of the Customs Act, 1962.

16.2 Accordingly, the entire consignment of 1,320 rolls (2,05,518.99 SQM) of PU laminated polyester fabric covered under Z-Bill of Entry No. 2911237 dated 03.08.2026, in Container No. CAAU7032117, lying at M/s. Shoolin Trade Link LLP (SEZ Warehouse Unit), APSEZ, Mundra, having a re-determined assessable value of Rs. 35,95,760/-, is liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

16.3 As the impugned goods are found liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962, I find it necessary to consider whether redemption fine under Section 125 of the Customs Act, 1962 is liable to be imposed in lieu of confiscation. Section 125 reads as under:

> *"**Section 125. Option to pay fine in lieu of confiscation.—** (1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods [or, where such owner is not known, the person from whose*

possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit."

16.4 I now consider whether to give the importer an option to pay a redemption fine in lieu of confiscation under Section 125(1) of the Customs Act, 1962. The goods are freely importable and are not prohibited goods. In the case of non-prohibited goods, Section 125(1) mandates that the adjudicating authority shall give the owner an option to pay a fine in lieu of confiscation. I accordingly give M/s. Parvati Impex an option to redeem the said goods on payment of redemption fine under Section 125(1) of the Customs Act, 1962. This is subject to payment of the applicable Customs duty, including the differential duty, if any.

17. FIFTH ISSUE — PENALTIES:

17.1 Penalty under Section 112(a)(ii) of the Customs Act, 1962: I find that M/s. Parvati Impex mis-declared the quantity of the goods (86,633 SQM declared against 2,05,518.99 SQM found), mis-declared their classification (CTH 59039090 instead of CTH 59032090), and undervalued them (Rs. 10,10,487/- declared against Rs. 35,95,760/- re-determined). By these acts and omissions the importer has rendered the goods liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962, which resulted in a short levy of duty of Rs. 7,26,461/-. The importer has thereby contravened Sections 46(4) and 46(4A) of the Customs Act, 1962. The goods are dutiable goods and not prohibited goods. I accordingly find that M/s. Parvati Impex has accordingly rendered itself liable for penalty under Section 112(a)(ii) of the Customs Act, 1962.

17.2 Penalty under Section 114AA of the Customs Act, 1962: I find that M/s. Parvati Impex knowingly and intentionally caused to be made, signed and used the declarations in Z-Bill of Entry No. 2911237 dated 03.08.2026, which contained false and incorrect particulars in material respects — including incorrect description, incorrect classification, incorrect quantity and suppressed value of the goods. As a result, the imported goods do not correspond with the entry made in the Bill of Entry and are liable for

confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962. I find that the importer has also accepted the findings without contest. I therefore find that the false declarations were made knowingly in the transaction of business for the purposes of the Customs Act, 1962. Accordingly, I find that M/s. Parvati Impex has rendered itself liable for penalty under Section 114AA of the Customs Act, 1962.

18. In view of the aforesaid discussions and findings, I pass the following order:

ORDER

(i) I reject the declared classification, description and quantity of the imported goods declared in the Z-Bill of Entry No. 2911237 dated 03.08.2026 and I order to re-classified, re-described and re-quantified as discussed above.

(ii) I reject the declared assessable value of Rs. 10,10,487/- (Rupees Ten Lakh Ten Thousand Four Hundred and Eighty-Seven Only) under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. I re-determine the assessable value at **Rs. 35,95,760/- (Rupees Thirty-Five Lakh Ninety-Five Thousand Seven Hundred and Sixty Only)** under Rule 9 of the CVR, 2007 read with Section 14 of the Customs Act, 1962.

(iii) I order re-assessment of Z-Bill of Entry No. 2911237 dated 03.08.2026 under Section 17(4) of the Customs Act, 1962, in accordance with the re-determined description, classification, quantity, assessable value, as discussed above.

(iv) I order confiscation of the imported goods, i.e. PU laminated polyester fabric (CTH 59032090) having a re-determined value of Rs. 35,95,760/-, under Sections 111(l) and 111(m) of the Customs Act, 1962. However, I give M/s. Parvati Impex an option to redeem the said goods on payment of a Redemption Fine of **Rs. 3,50,000/- (Rupees Three Lakh Fifty Thousand Only)** under Section 125(1) of the Customs Act, 1962.

(v) I impose a penalty of **Rs. 70,000/- (Rupees Seventy Thousand Only)** on M/s. Parvati Impex (IEC: EIZPG4135H) under Section 112(a)(ii) of the Customs Act, 1962.

(vi) I impose a penalty of **Rs. 10,000/- (Rupees Twenty Thousand Only)** on M/s. Parvati Impex (IEC: EIZPG4135H) under Section 114AA of the Customs Act, 1962.

19. This Order-in-Original is issued without prejudice to any other action that may be taken against M/s. Parvati Impex or any other person under the provisions of the Customs Act, 1962, or any rules, regulations or notifications made thereunder, or under any other law for the time being in force.

Digitally signed by
Dipakbhai Zala
Date: 16-10-2026
18:13:54

(DIPAK ZALA)
Additional Commissioner of Customs,
Mundra Customs

To,
M/s. Parvati Impex (IEC: EIZPG4135H)
Office No. S-1250, 2nd Floor, Haware Centurion,
Plot No. 88 to 91, Sector-19A, Nerul,
Navi Mumbai – 400706

Copy to:

1. The Additional Commissioner (SIIB), Custom House, Mundra
2. The Dy./Asstt. Commissioner (RRA/TRC), Custom House, Mundra
3. The Dy./Asstt. Commissioner (EDI), Custom House, Mundra